U.S. DEPARTMENT OF COMMERCE
Daniel C. Roper, Secretary
BUREAU OF THE CENSUS
William Lane Austin, Director

Financial Statistics of States

and

Local Governments: 1932

(Wealth, Public Debt, and Taxation)

Revenue Receipts, Governmental Cost Payments, Public Debt, Assessed Valuations, and Tax Levies for the Government of the States, Counties, Cities, Towns, Villages, and Boroughs, School Districts, Townships, and Other Civil Divisions

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Prepared under the supervision of
STARKE M. GROGAN
Chief Statistician for Financial Statistics of States and Cities

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LETTER OF TRANSMITTAL

DEPARTMENT OF COMMERCE,
BUREAU OF THE CENSUS,
Washington, D.C., June 20, 1934.

SIR: I transmit herewith a decennial report on public indebtedness, valuation, taxation, and expenditures, covering the fiscal year 1932. The statistics presented relate to the revenue receipts, governmental-cost payments, public debt, and assessed valuations and tax levies, for all divisions of government, and were compiled in conformity with the requirements of the act of Congress approved March 3, 1899, and acts amendatory thereto. Previous reports of this character have been published under the title, "Wealth, Public Debt, and Taxation."

The collection and compilation of these statistics and the preparation of this volume were under the supervision of Starke M. Grogan, chief statistician for financial statistics of States and cities, Lemuel A. Carruthers, assistant chief statistician, and George B. Wetzel.

Respectfully,

WILLIAM LANE AUSTIN,
Director of the Census.

Hon. DANIEL C. ROPER,
Secretary of Commerce.

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Louisiana	724	Tennessee	1631
Maine	770	Texas	1675
Maryland	785	Utah	1796
Massachusetts	803	Vermont	1818
Michigan	831	Virginia	1834
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FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS: 1932

GENERAL INTRODUCTION

Scope of report.—This volume presents the complete results of the decennial inquiry concerning public indebtedness, valuation, taxation, and expenditures. The statistics cover the financial operations of all divisions of government, and were collected in conformity with the act of Congress, approved March 3, 1899, and acts amendatory thereto. Similar statistics, also authorized by act of Congress, have been collected decennially in more or less detail since 1850. This census, however, is the first complete one, covering all subjects included in this investigation for States and all minor civil divisions of States.

The statistics herein presented relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies for the 48 State governments and the District of Columbia, the 3,062 counties, the 16,442 cities, towns, villages, and boroughs, the 128,548 school districts, the 19,978 townships,[1] and the 14,572 other civil divisions, or a total of 182,651 political units that have power to levy taxes or incur debt. The data were compiled from reports on file in the various State offices, and from reports secured by local agents and through correspondence.

The results of this decennial census were first published in a series of State reports, each entitled "Financial statistics of State and local governments." These reports, which give the financial transactions of the government of each State, and of the counties and minor civil divisions, are assembled and bound together to make the present volume. A United States summary, in which the statistics for the several States and the District of Columbia are brought together, is also contained in this volume.

Fiscal year.—The fiscal year for this report is that ending on a date between July 1, 1931, and June 30, 1932.

Population.—The population used in computing the per capita figures for the aggregate of all civil divisions was the estimated population of the State on January 1, 1932; for the State governments and for the governments of those cities, towns, villages, and boroughs which had a population of 30,000 and over in 1930, it was the estimated population as of the middle of the fiscal year reported; for the county governments, and for cities, towns, villages, and boroughs which had a population of 8,000 to 30,000, it was the estimated population as of January 1, 1932; and for the cities, towns, villages, and boroughs of less than 8,000, and likewise for any county or city, town, village, or borough whose population decreased from 1920–30, it was the population as enumerated on April 1, 1930. The population used in computing the per capita figures for the National Government was the estimated population of Continental United States on January 1, 1933 (125,197,000).

General tables.—In the general tables of this report all amounts are expressed in thousands, and blank spaces in the columns may indicate either that there were no data for such columns or that the amounts reported were less than $500 and thus eliminated in tabulation. In some instances, however, it is probable that an incomplete segregation of figures secured did not permit of a proper classification.

[1] Included with townships are the town governments having similar functions, such as those in New York, Wisconsin, and certain New England States.

DEFINITION OF TERMS

REVENUE RECEIPTS

Revenue receipts include all receipts that do not increase liabilities or decrease assets, and are exclusive of the receipts from the proceeds of bond issues, revenue loans, or other debt obligations, transfers between funds and accounts, refunds, and similar items. The one duplication of revenue receipts in the tables of this report, taking the State and all subdivisions of the State as a whole, is that reported in the column "subventions and grants," which includes such items as subventions to the State from the Federal Government for highways and other purposes, to minor civil divisions from the State for education, and other amounts contributed by one civil division to another for specific purposes. The revenue receipts presented were collected in accordance with the following instructions:

1. *General property taxes.*—Report all receipts from the direct ad valorem tax upon real and personal property. Include penalties and interest on delinquent taxes.

2. *Special taxes: a. Inheritance; b, Income; c, All other.*—Under *all other* include taxes levied at a fixed rate per dollar of a valuation other than an assessed valuation applied to all property, or levied at a specified amount per unit of measure, such as taxes on bank or other corporation stock, on valuation of insurance policies, and on mortgage registry.

3. *Poll taxes.*—Report receipts from per capita taxes, levied as specific amounts against persons or as ad valorem based upon valuation of polls or occupations.

4. *Licenses and permits.*—Report receipts from taxes upon business or business activities exacted, with or without the issue of licenses, by reason of the business itself or in proportion to its volume; receipts from motor-fuel taxes and motor-vehicle licenses; dog licenses; marriage licenses; and permits for various purposes, as building, plumbing. Receipts from permits issued by public-service enterprises should be reported as receipts of such enterprises.

5 *Special assessments.*—Report receipts from benefited property owners to meet sidewalk, paving, sewer, and street sprinkling or cleaning costs; also receipts from assessment certificates when issued against individual owners and not in the name of the civil division.

6. *Fines, forfeits, and escheats.*—Report receipts exacted as penalties for violation of law; penalties for non observance of contracts; receipts from disposal of property, the owners of which cannot be located; and from cancellation of long over-due debt obligations.

7. *Subventions and grants by other civil divisions.*—Report amounts contributed by another civil division as a free gift or subvention to assist in some specified governmental activity.

8. *Donations, gifts, and pension assessments.*—Report gratuitous contributions from private persons or corporations the principal or income of which can be expended for governmental uses, and amounts contributed by policemen, firemen, teachers, and other employees as dues or assessments, for establishment and maintenance of retirement funds.

9. *Highway privileges, rents, and interest.*—Report receipts from those having special privilege of using streets or roadways in providing some public service; for the privilege of vaults under the street, or stands on the sidewalk; amounts received from the rental of real property held for investment purposes; amounts received as interest on current deposits and on the assets of the various funds.

10. *Receipts of general departments.*—Report receipts from fees or charges for services, rents, and minor sales of the nine principal divisions of government enumerated under governmental-cost payments.

11. *Public-service enterprises.*—Report receipts from fees, charges, rents, and permits of those enterprises or departments of the civil division which furnish the public with some utility or service, such as water, electricity, or gas.

12. *All other revenue receipts.*—Report with brief description revenue receipts not covered by above classifications.

GOVERNMENTAL-COST PAYMENTS

The costs of the State government and of the political subdivisions include the costs of services employed, properties constructed, purchased, or rented, public improvements constructed, materials utilized, and interest on borrowed moneys. These costs are separable into three principal classes: (1) Payments for operation and maintenance; (2) interest charges on account of debt obligations; and (3) outlays for permanent acquisitions or improvements, which include payments for the purchase and improvement of land, the erection of new buildings, the extension of water-supply systems and other enterprises, the purchase of additional apparatus for fire departments, purchases to increase the collection of libraries, and payments on account of other acquisitions which add to the number and value of the permanent possessions of the several political units.

Governmental-cost payments are exclusive of payments on account of debt obligations, transfers between funds and accounts, refunds, and all agency transactions such as the collection of taxes by the counties for other political units. Such taxes are reported as a direct receipt by the political units for which collected.

Payments in the nature of apportionments, or subventions and grants to minor civil divisions, are reported as governmental costs of the political unit making the apportionment, and also appear as costs of the civil divisions receiving the grant, and to that extent such governmental-cost payments are reported in duplicate. The governmental-cost payments presented in this report were collected in accordance with the following instructions:

1. *General government.*—Report payments on account of legislative bodies; chief executives and executive heads or commissions, finance officers, as auditor, assessor, collector, or treasurer; legal department; judicial department, including coroner's court; administration expenses of engineer and public works, charter and public-utility commissions; elections; and general government buildings.

2. *Protection to person and property.*—Report payments on account of police and fire departments; police- and fire-alarm systems; militia and armories; fire and game wardens; register of deeds and mortgages; building, plumbing, wiring, and other inspection; examining engineers and plumbers; morgues; pounds; humane societies; and similar activities.

3. *Health and sanitation.*—Report payments on account of vital statistics; prevention and treatment of communicable diseases, including those for isolation hospitals; medical and dental work for school children; other conservation of child life; food regulation; sewers and sewage-disposal, refuse collection and disposal, including street cleaning; public convenience stations; indoor baths; and sanitary inspection.

4. *Highways.*—Report payments on account of roadways, sidewalks, bridges, abolition of grade crossings, street lighting, snow and ice removal, dust prevention, and waterways used as public highways

5. *Charities, hospitals, and corrections.*—Report payments on account of relief to all classes of poor, whether in or out of institutions; general hospitals and also those for the care of insane and feeble-minded; lodging houses; correctional institutions for adults and minors; and probation boards or officers.

6. *Schools.*—Report all payments on account of schools, including those for books and supplies furnished ree to pupils, and libraries for use of teachers and pupils only. Payments in connection with financial administration of schools; their legal business, elections, general promotion of health, and those in connection with correctional schools should be classified according to the functional activity for which payment was made.

7. *Libraries.*—Report payments on account of general libraries for the use of the public, even though under control of the board of education, and also payments to private library associations.

8. *Recreation.*—Report payments on account of all facilities for recreation both educational and general, including music, zoological collections, museums, art galleries, bathing beaches, golf links, playgrounds, parks, trees, and for such anniversaries as Fourth of July and Memorial Day.

9. *Miscellaneous.*—Report payments on account of pensions and gratuities to former employees or their dependents; aid to soldiers, sailors, and mothers; personal injury, administration of trusts and investments; judgments; losses; also payments that cannot be assigned to any specific classification; and those that cannot be distributed to the proper departments.

10. *Public-service enterprises.*—Include payments for operation, maintenance, purchase or construction, of water-supply systems, electric light and power systems, or any other enterprise providing the public with some utility or service.

11. *Interest.*—Report payments for interest on all classes of public debt. Deduct the amount received as accrued interest on original sale of debt obligations.

PUBLIC INDEBTEDNESS

Statistics relating to public indebtedness appearing in this report cover the State government and all civil divisions of the State having power to incur debt—counties, cities, towns, villages, and boroughs, school districts, townships, and other civil divisions. This indebtedness is presented under three classifications: (1) General bonds; (2) special assessment loans; and (3) all other. The amounts shown under (3) include temporary loans, warrants, orders, and audits. These statistics of indebtedness were collected in accordance with the following instructions:

General bonds.—Report all long-term bonds and serial bonds and notes, except those to be paid from special assessments against benefited property.

Special assessment loans.—Report all obligations that are to be paid from special assessments against benefited property.

Temporary loans.—Report all revenue loans, interest-bearing warrants, or other short-term obligations that are to be paid from current tax receipts or from taxes to be levied in the year of issue.

Warrants, orders, and audits.—Report the amount of unpaid warrants or orders on the treasury.

Other debt obligations.—Report all other classes of indebtedness, explaining briefly their nature.

ASSESSED VALUATIONS AND TAX LEVIES

General property taxes, as the term is used in this report, is the common designation of the direct taxes levied on real property and upon other property when they are apportioned and levied by substantially the same methods employed in apportioning and levying taxes upon privately owned real property.

UNITED STATES SUMMARY

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UNITED STATES SUMMARY

INTRODUCTION

Increase in revenue receipts, governmental costs, and net debt.—The increase in revenue receipts, governmental costs, and net debt of the National Government and of the governments of the States, counties, and all other civil divisions is shown in the table and diagram which follow.

SUMMARY OF REVENUE RECEIPTS, GOVERNMENTAL-COST PAYMENTS, AND NET DEBT OF THE NATIONAL GOVERNMENT, STATES, COUNTIES, CITIES, TOWNS, VILLAGES, AND BOROUGHS HAVING A POPULATION OF 2,500 AND OVER, AND ALL OTHER CIVIL DIVISIONS: 1932 AND 1912

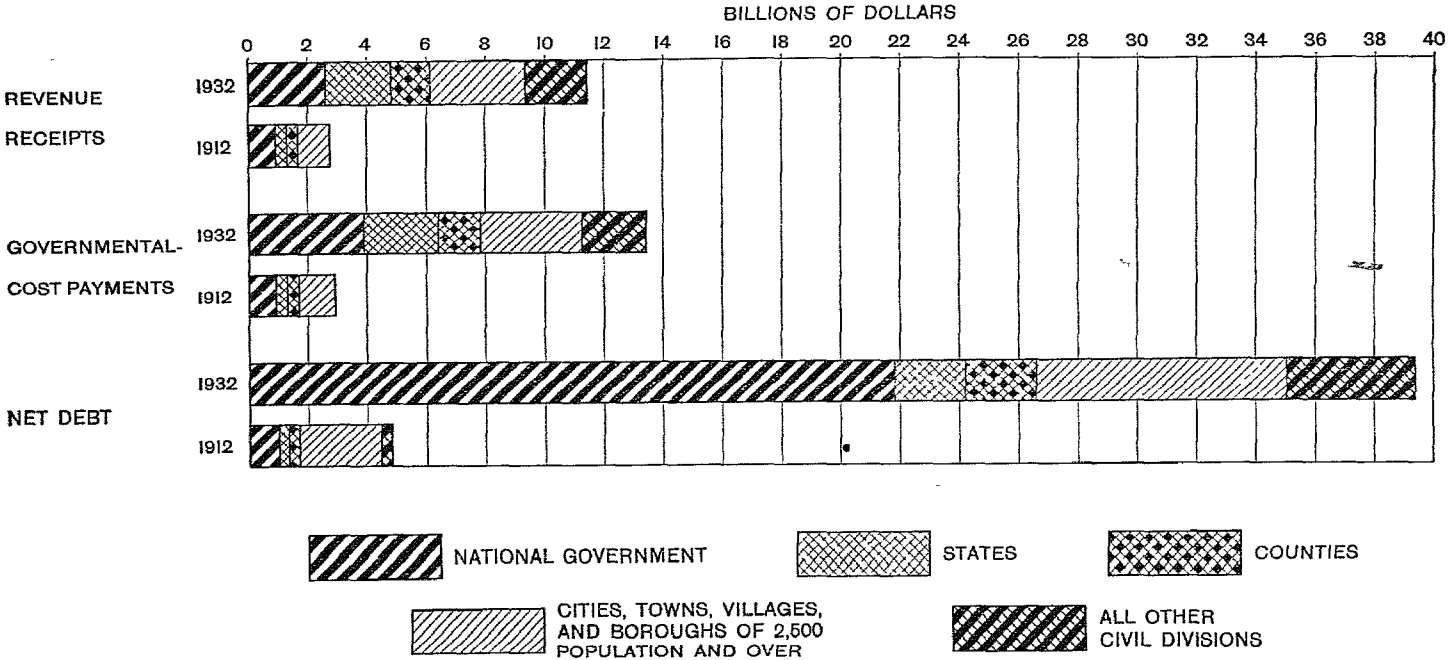
[Totals expressed in thousands]

SUBJECT	AGGREGATE		NATIONAL GOVERNMENT		STATES	
	Total	Per capita	Total	Per capita	Total	Per capita
Revenue receipts:						
1932	$11,477,250	$92.18	[1] $2,625,333	$20.97	$2,207,935	$17.83
1912	2,789,031	28.74	[2] 953,597	9.82	367,585	3.80
Governmental-cost payments:						
1932	13,469,171	108.18	[1] 3,906,556	31.20	2,505,835	20.24
1912	2,957,392	30.46	[2] 952,601	9.81	382,551	3.95
Net debt:						
1932	39,411,404	316.53	[1] 21,834,565	174.40	2,360,958	19.07
1912	4,850,460	49.97	[2] 1,028,564	10.59	345,942	3.57

SUBJECT	COUNTIES		CITIES, TOWNS, VILLAGES, AND BOROUGHS WITH A POPULATION OF 2,500 AND OVER		ALL OTHER CIVIL DIVISIONS [3]
	Total	Per capita	Total	Per capita	
Revenue receipts:					
1932	$1,313,832	$11.09	$3,221,895	$45.99	$2,108,255
1912	370,043	4.32	1,098,706	24.33	[4]
Governmental-cost payments:					
1932	1,411,826	12.88	3,449,561	49.24	2,195,393
1912	385,182	4.49	1,237,058	27.40	[4]
Net debt:					
1932	2,390,830	21.82	8,445,800	120.50	4,379,251
1912	371,528	4.33	2,762,469	61.18	341,957

[1] For the fiscal year ending June 30, 1933.
[2] For the fiscal year ending June 30, 1913.
[3] Includes cities, towns, villages, and boroughs with a population of less than 2,500.
[4] Not reported.

REVENUE RECEIPTS, GOVERNMENTAL-COST PAYMENTS, AND NET DEBT OF THE NATIONAL GOVERNMENT, STATES, COUNTIES, CITIES, TOWNS, VILLAGES, AND BOROUGHS HAVING A POPULATION OF 2,500 AND OVER, AND OF ALL OTHER CIVIL DIVISIONS: 1932 AND 1912



Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1932.—The following statement discloses that the aggregate of governmental costs of States, counties, cities, towns, villages, and boroughs, and all other subdivisions, including payments for capital outlays, is in excess of revenue receipts by $710,698,000. This excess of governmental costs over revenue receipts was 13.5 percent for the State governments, 7.5 percent for the counties, 6.6 percent for the cities, towns, villages, and boroughs, 1.4 percent for the school districts, 2 percent for the townships, and 34.5 percent for the other civil divisions.

Although the aggregate of governmental costs, including those for capital outlays, is in excess of the revenue receipts, the revenue receipts exceed governmental costs, exclusive of capital outlays, by $1,650,997,000.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING-FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Percent of total	Total	Percent of total	Total	Percent of total	Total	Percent of total
Total	**$8, 851, 917, 000**	**100. 0**	**$9, 562, 615, 000**	**100. 0**	**$17,576,839,000**	**100. 0**	**$5, 026, 768, 000**	**100. 0**
State governments	2, 207, 935, 000	24. 9	2, 505, 835, 000	26. 2	2, 360, 958, 000	13. 4	359, 011, 000	7. 1
Counties	1, 313, 832, 000	14. 8	1, 411, 826, 000	14. 8	2, 390, 830, 000	13. 6	924, 309, 000	18. 4
Cities, towns, villages, and boroughs	3, 373, 594, 000	38. 1	3, 594, 047, 000	37. 6	8, 842, 189, 000	50. 3	2, 200, 651, 000	43. 8
School districts	1, 514, 650, 000	17. 1	1, 536, 472, 000	16. 1	2, 039, 852, 000	11. 6	1, 107, 839, 000	23. 8
Townships[1]	247, 649, 000	2. 8	252, 542, 000	2. 6	343, 879, 000	2. 0	216, 567, 000	4. 3
Other civil divisions	194, 257, 000	2. 2	261, 293, 000	2. 7	1, 599, 131, 000	9. 1	128, 446, 000	2. 6

[1] Included with townships are the town governments having similar functions, such as those in New York, Wisconsin, and certain New England states.

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the States, counties, and all other subdivisions amounted to $8,851,917,000, or an average of $71.09 for each person in the United States. Of this amount $2,207,935,000 was for the States; $1,313,832,000 for the counties; $3,373,594,000 for the cities, towns, villages, and boroughs; $1,514,650,000 for the school districts; $247,649,000 for the townships; and $194,257,000 for the other civil divisions. The revenues collected include $4,684,784,000, general property taxes; $418,141,000, special taxes; $18,458,000, poll taxes; $1,236,364,000, licenses and permits; $321,165,000, special assessments; $938,647,000, subventions, donations, and pension assessments; $256,106,000, interest, rents, and highway privileges; $529,998,000, earnings of public-service enterprises; $411,941,000, earnings of general departments; and $36,313,000, fines, forfeits, and escheats. Of the $938,647,000 classified as subventions, donations, and pension assessments, $238,068,000 represents subventions by the Federal Government to the States, principally for highways.

The data for school districts as presented in the general tables of this report are exclusive of the data for schools under jurisdiction of the county, city, town, village, or borough government.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the States that were included were counties and cities, towns, villages, and boroughs having a population of 2,500 and over.

General property taxes of the States, the counties, and the cities, towns, villages, and boroughs having a population of 2,500 and over amounted to $1,076,233,000 in 1912, $2,288,229,000 in 1922, and $3,175,994,000 in 1932, this being an increase of 38.8 percent from 1922 to 1932, and 195.1 percent from 1912 to 1932. Special taxes amounted to $83,679,000 in 1912, $250,079,000 in 1922, and $409,734,000 in 1932. Poll taxes amounted to $12,197,000 in 1912, $22,914,000 in 1922, and $14,773,000 in 1932. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to $171,421,000 in 1912, $399,389,000 in 1922, and $1,222,821,000 in 1932. Special assessments amounted to $113,159,000 in 1912, $166,511,000 in 1922, and $271,465,000 in 1932.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of the States, counties, and all other subdivisions for 1932 amounted to $9,562,615,000, or an average expenditure of $76.80 per person. Of the total amount expended, $2,505,835,000 was disbursed by the State governments; $1,411,826,000 by the counties; $3,594,647,000 by the cities, towns, villages, and boroughs; $1,536,472,000 by the school districts; $252,542,000 by the townships; and $261,293,000 by the other civil divisions. The total comprises $6,049,108,000 for operation and maintenance of general departments; $307,944,000 for operation and maintenance of public-service enterprises; $843,868,000 for interest on debt; and $2,361,695,000 for outlays or permanent improvements.

For a number of States payments for operation and maintenance of general departments for the government of the cities, towns, villages, and boroughs, townships, and a few minor civil divisions are not shown by departments, for the reason that for the most part the reports secured for these units did not admit of this distribution. Expenditures for maintenance of schools other than schools of the State government may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data were limited to States, counties, and cities, towns, villages, and boroughs, or other

incorporated places with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1932 the payments for operation and maintenance of general departments and public-service enterprises of the States, counties, and cities, towns, villages, and boroughs having a population of 2,500 and over increased from $1,321,048,000 to $4,738,778,000, or 258.7 percent; interest payments, from $163,101,000 to $635,349,000, or 289.5 percent; and outlay payments, from $520,642,000 to $1,993,095,000, or 282.8 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking-fund assets of the State governments, and of the counties, the cities, towns, villages, and boroughs, the school districts, the townships, and the other civil divisions, by geographic divisions and States.

Table 6 presents for cities, towns, villages, and boroughs, by population groups, for the geographic divisions and States, the gross debt classified by character, and the total and per capita gross debt less sinking-fund assets, for the year 1932.

In Table 7 are shown comparative figures for the years 1932, 1922, and 1912, covering the gross debt less sinking-fund assets—total and per capita—of the government of the States, the counties, the cities, towns, villages, and boroughs, the school districts, the townships, and the other civil divisions. The amounts shown opposite the name of each State represent the combined debt of the State government and all the subdivisions of the State.

For 1932 the combined gross debt of the States and all subdivisions of the States, less sinking-fund assets set aside to meet such debt, was $17,576,839,000 or an average per capita of $141.17. In 1922 the average per capita was $79.90 and in 1912, $39.37.

Of the total debt reported for 1932, $2,360,958,000 was for the State governments; $2,390,830,000 for the counties; $8,842,189,000 for the cities, towns, villages, and boroughs; $2,039,852,000 for the school districts; $343,879,000 for the townships; and $1,599,131,000 for the other civil divisions.

The total net debt, or the gross debt less sinking-fund assets, of the State governments increased 152.4 percent from 1922 to 1932 and 582.5 percent from 1912 to 1932. The net debt of the counties increased 87.8 percent from 1922 to 1932 and 543.4 percent from 1912 to 1932. The net debt of the cities, towns, villages, and boroughs increased 89 percent from 1922 to 1932 and 207.9 percent from 1912 to 1932. The combined net debt of the school districts, the townships, and all other civil divisions increased 121.1 percent from 1922 to 1932 and 1,611.4 percent from 1912 to 1932.

ASSESSED VALUATIONS

The assessed valuation of all property in the 48 States and the District of Columbia subject to levies of the general property tax was $163,317,104,000 in 1932 as compared with $124,616,675,000 in 1922 and $69,452,936,000 in 1912. The per capita assessed valuation increased from $715.48 in 1912 to $1,146.16 in 1922, and to $1,311.67 in 1932.

TAX LEVIES

The tax levies as presented in this report are the amounts proposed to be raised by taxation of property subject to general property taxes.

The total levies of the general property tax for the 48 States and the District of Columbia and all subdivisions of the States were $1,349,841,000 for 1912, $3,503,725,000 for 1922, and $5,026,763,000 for 1932, this being a per capita of $13.91, $32.23, and $40.37, respectively.

As is disclosed by an inspection of table 9, four States—Pennsylvania, Delaware, Oregon, and California—made no levy of the general property tax for State purposes for 1932. Other States made such levies only for limited and specified purposes, or upon specified classes of property.

In 1922 Pennsylvania, North Carolina, and California made no levy of the general property tax for State purposes, and in 1912 Connecticut and Delaware made no levy for State purposes.

Of the total levies reported for 1932, $359,011,000 was for the State governments; $924,309,000 for the counties; $2,200,651,000 for the cities, towns, villages, and boroughs; $1,197,839,000 for the school districts; $216,507,000 for the townships; and $128,446,000 for the other civil divisions. The average rate of levy per $100 of the assessed valuation was $1.94 for 1912, $2.81 for 1922, and $3.08 for 1932

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS OF STATES, COUNTIES, CITIES, TOWNS, VILLAGES, AND BOROUGHS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY GEOGRAPHIC DIVISIONS AND STATES: 1932

[Totals expressed in thousands]

STATE AND OTHER CIVIL DIVISIONS	REVENUE RECEIPTS														
	Total	Per capita	Taxes							Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
			Total	General property	Special			Poll	Licenses and permits							
					Inheritance	Income	All other									
Grand total	**$8,851,917**	**$71.09**	**$6,357,747**	**$4,684,784**	**$149,416**	**$101,725**	**$167,000**	**$18,458**	**$1,236,364**	**$321,165**	**$36,313**	**$867,869**	**$70,778**	**$256,106**	**$411,941**	**$529,998**
State governments	2,207,935	17 83	1,641,850	323,477	143,959	47,852	141,856	5,321	979,385	26,060	5,833	249,282	32,034	87,996	154,701	10,179
Counties	1,313,832	11.99	1,020,335	877,142	1,547	1,591	3,193	5,312	132,050	32,146	10,314	139,077	2,534	19,149	88,966	821
Cities, towns, villages, and boroughs	3,378,594	42 54	2,251,289	2,057,495	3,648	49,600	19,304	4,607	116,635	226,430	19,421	137,784	33,303	130,951	87,415	487,001
School districts [1]	1,514,650	(2)	1,121,036	1,118,744			173	1,935	184		66	317,641	1,766	10,596	63,517	28
Townships	247,649	(2)	207,658	195,431	262	2,682	2,436	1,195	5,652	5,389	571	18,330	952	3,571	8,535	2,143
Other civil divisions [3]	194,257	(2)	115,079	112,495			38	88	2,453	31,140	108	5,255	189	3,843	8,317	28,826
GEOGRAPHIC DIVISIONS																
NEW ENGLAND	678,343	82.28	543,202	383,407	18,639	24,262	37,190	5,013	74,692	6,427	2,742	29,806	7,175	18,415	31,843	38,733
State governments	169,886	20.64	131,463	19,362	18,638	1,217	20,582	1,509	70,155	2,148	1,258	13,174	3,004	6,538	11,551	750
Counties	17,149	2 57	14,046	13,414					632		263	532	6	143	2,159	
Cities, towns, villages, and boroughs	412,750	60 85	337,798	293,995		23,045	14,732	2,468	3,558	3,736	1,009	7,187	2,937	10,974	11,590	34,519
School districts	3,027	(2)	2,005	1,907			99					345	421	68	187	
Towns and plantations (townships)	71,633	(2)	56,515	53,396			1,739	1,036	344	417	212	8,565	804	610	3,275	1,235
Other civil divisions	3,898	(2)	1,374	1,333			38		3	126		3	3	82	81	2,229
MIDDLE ATLANTIC	2,443,004	91.61	1,822,533	1,355,725	75,843	40,348	85,612	198	264,806	51,627	9,411	237,678	30,789	97,854	84,817	111,295
State governments	519,828	19.50	415,325	37,891	75,072	19,473	81,195		201,694		1,167	38,821	12,695	22,501	28,874	445
Counties	207,805	11.80	170,546	149,420	771		875		19,474	369	1,602	15,264	221	3,652	16,144	7
Cities, towns, villages, and boroughs	1,292,323	60 43	955,174	892,136		18,755	2,792	186	41,305	47,055	3,321	82,629	17,827	65,252	21,088	99,974
School districts	317,425	(2)	207,389	207,324			65				6	92,584	15	3,043	14,388	
Townships	86,701	(2)	67,229	62,079		2,120	685	12	2,333	4,203	312	8,015	30	2,562	3,644	706
Other civil divisions	18,922	(2)	6,870	6,870								365	1	844	679	10,163

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS OF STATES, COUNTIES, CITIES, TOWNS, VILLAGES, AND BOROUGHS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY GEOGRAPHIC DIVISIONS AND STATES: 1932—Con.

[Totals expressed in thousands]

STATE AND OTHER CIVIL DIVISIONS	REVENUE RECEIPTS														
	Total	Per capita	Taxes							Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
			Total	General property	Special			Poll	Licenses and permits							
					Inheritance	Income	All other									
GEOGRAPHIC DIVISIONS—Continued																
EAST NORTH CENTRAL	$1,987,404	$77.37	$1,423,357	$1,122,129	$25,823	$17,768	$18,308	$1,619	$237,710	$124,668	$7,874	$143,916	$13,146	$49,190	$107,998	$117,255
State governments	403,015	15.71	316,364	81,270	21,543	7,815	17,708	600	187,428	634	925	40,801	6,171	10,312	27,165	643
Counties	307,745	11.98	209,340	186,884	370	1,591	552	317	19,626	27,912	1,693	30,696	207	1,259	33,594	44
Cities, towns, and villages	659,273	34.24	375,479	336,055	3,648	7,800	40	246	27,690	91,077	5,169	14,316	6,148	27,480	23,536	116,068
School districts	496,397	(1)	415,899	415,444				442	13		6	54,421	409	5,133	20,501	28
Townships	67,279	(2)	62,833	59,044	262	562	8	7	2,950	764	46	1,752	100	307	1,287	190
Other civil divisions	53,695	(2)	43,442	43,432				7	3	4,281	35	1,930	111	1,699	1,025	282
WEST NORTH CENTRAL	909,150	67.98	656,738	484,315	6,302	3,635	3,748	1,607	157,131	31,276	2,311	81,689	3,182	22,566	57,018	54,370
State governments	245,219	18.35	164,396	45,843	5,898	3,635	2,598		106,122	788	179	35,623	1,605	13,759	25,612	3,257
Counties	185,388	14.78	152,322	108,023	404		697	606	42,592	3,213	879	18,025	36	1,944	8,969	
Cities, towns, villages, and boroughs	220,583	28.74	131,350	122,330			140	489	8,391	21,790	1,228	3,952	1,492	6,391	6,546	47,834
School districts	226,150	(2)	186,872	186,570			9	293			24	23,589	1	363	15,301	
Townships and precincts	18,909	(2)	18,028	17,859			4	140	25	5	1	498	18	20	327	12
Other civil divisions	12,901	(2)	3,770	3,690				79	1	5,480		2	30	89	263	3,267
SOUTH ATLANTIC	747,694	46.80	535,117	345,050	6,173	13,659	13,816	3,493	152,926	15,427	5,442	89,342	5,542	14,756	35,120	46,938
State governments	247,751	16.01	186,291	28,722	6,173	13,659	11,456	1,185	125,096	2,313	745	28,935	2,400	5,309	21,426	242
Counties	167,978	12.04	129,125	115,231			960	1,503	11,431	75	2,088	28,479	545	1,992	4,835	530
Cities, towns, and villages	247,441	35.40	155,827	137,512			1,400	643	16,272	11,196	2,602	15,944	1,645	7,053	7,353	45,821
School districts	74,561	(2)	59,111	58,900				160	51		6	13,549	652	145	1,098	
Other civil divisions	9,963	(2)	4,763	4,685				2	76	1,843	1	2,435		167	418	336
EAST SOUTH CENTRAL	341,880	34.23	233,856	154,571	1,478	1,007	3,990	3,071	69,739	14,142	2,140	54,088	1,916	4,332	16,539	14,867
State governments	120,126	12.05	86,848	25,137	1,478	1,007	3,790		55,436	4,124	451	15,905	689	1,346	10,191	1,169
Counties	99,548	9.97	72,024	62,225				2,081	7,718		655	21,741	934	830	3,226	138
Cities, towns, and villages	89,432	25.65	56,940	50,023			200	318	6,399	7,284	1,034	6,186	227	1,950	2,551	13,260
School districts	29,217	(2)	17,296	16,618				672	6			11,152	96	190	513	
Other civil divisions	3,557	(2)	748	568					180	2,734		1		16	58	

WEST SOUTH CENTRAL	578,093	46.72	385,467	269,164	1,760	687	2,999	3,109	107,748	22,253	3,123	87,268	1,050	17,991	23,889	36,052
State governments	211,161	17.17	142,052	42,852	1,760	687	2,890	2,027	92,836	13,645	540	30,770	305	10,980	11,510	357
Counties and parishes	86,462	7.26	65,724	55,497			109	567	9,551		1,240	11,937	18	1,202	6,536	5
Cities, towns, and villages	123,012	21.86	74,713	70,857				204	3,652	4,474	1,332	4,099	523	4,092	3,776	30,093
School districts	120,093	(2)	75,165	74,746				311	108		11	40,333	202	1,294	3,088	
Townships	3,127	(2)	3,053	3,053										72	2	
Other civil divisions	34,238	(2)	23,760	22,159					1,601	4,133		129	1	441	177	5,597
MOUNTAIN	305,690	81.72	190,376	151,254	1,571	359	853	348	35,991	15,378	855	57,463	398	10,078	15,828	15,309
State governments	102,019	27.32	57,026	25,029	1,569	359	853		29,216	1,898	133	28,278	305	7,311	7,068	
Counties	62,605	18.16	52,417	47,684	2			238	4,493	1	183	4,491	11	1,498	3,927	77
Cities, towns, and villages	51,690	26.33	26,445	24,635				53	1,757	7,028	524	147	75	890	1,777	14,804
School districts	79,312	(2)	52,055	51,992				57	6		13	24,219		306	2,719	
Other civil divisions	10,064	(2)	2,433	1,914					519	6,451	2	333	7	73	337	428
PACIFIC	860,659	101.72	567,101	419,168	11,828		484		135,621	39,967	5,415	86,614	7,580	20,924	37,879	95,179
State governments	188,930	22.35	141,085	17,371	11,828		484		111,402	509	435	17,872	4,859	9,850	11,304	3,016
Counties	179,152	22.95	155,291	138,758					16,533	576	1,711	7,912	256	3,629	9,766	11
Cities and towns	277,090	45.10	137,563	129,952					7,611	32,790	3,199	3,324	2,429	6,959	6,198	84,628
School districts	168,468	(2)	105,243	105,243								57,449		54	5,722	
Other civil divisions	47,019	(2)	27,919	27,844					75	6,092	70	57	36	432	4,889	7,524
NEW ENGLAND																
MAINE	56,960	71.20	42,554	28,896	921		1,545	608	10,584	117	211	7,494	177	664	4,013	1,730
State government	22,972	28.72	17,408	4,885	921		1,109	3	10,490		37	2,693	54	236	2,259	285
Counties	1,961	2.45	1,567	1,567							149	28		19	198	
Cities and villages	12,171	36.49	9,838	9,267			268	227	76	103	24	911	13	243	545	494
Towns and plantations (townships)	19,043	(2)	13,651	13,089			168	378	16	11	1	3,862	110	129	1,009	270
Other civil divisions	813	(2)	90	88					2	3				37	2	681
NEW HAMPSHIRE	38,012	81.22	30,269	22,087	380		1,730	401	5,671	33	177	3,203	80	461	2,407	1,382
State government	11,398	24.46	8,859	2,812	380		94		5,573		69	1,135	9	133	1,193	
Counties	1,805	3.86	1,618	1,618							14	1		19	153	
Cities	10,751	46.14	9,110	7,990			891	191	38	25	53	196	17	113	459	778
Towns (townships)	14,058	(2)	10,682	9,667			745	210	60	8	41	1,871	54	196	602	604
VERMONT	25,030	69.53	18,861	11,133	432	496	1,588	246	4,966	205	136	2,876	101	313	1,055	1,483
State government	10,884	30.23	8,777	1,138	432	496	1,588	246	4,877	156	130	1,135	31	143	512	
Counties	73	.20	66	66								1		2	4	
Cities and villages	4,969	31.08	3,275	3,249					26	38	3	67	38	56	187	1,305
School districts	560	(2)	427	427								36	3	6	88	
Towns (townships)	8,483	(2)	6,278	6,215					63	11	3	1,637	29	106	263	156
Other civil divisions	61	(2)	38	38											1	22
MASSACHUSETTS	384,019	89.51	308,440	219,913	11,688	23,766	23,286	2,593	27,194	4,322	1,286	9,710	4,230	12,821	16,230	26,980
State government	74,020	17.30	56,269	7,500	11,688	721	11,234	1,260	23,866	1,586	610	4,609	1,912	4,151	4,431	452
Counties	11,395	3.35	9,475	9,100					375		100	153	6	74	1,587	
Cities and towns	297,912	69.28	242,393	203,010		23,045	12,052	1,333	2,953	2,736	576	4,948	2,310	8,591	10,204	26,154
Other civil divisions	692	(2)	303	303									2	5	8	374

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS OF STATES, COUNTIES, CITIES, TOWNS, VILLAGES, AND BOROUGHS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY GEOGRAPHIC DIVISIONS AND STATES: 1932—Con.

[Totals expressed in thousands]

STATE AND OTHER CIVIL DIVISIONS	REVENUE RECEIPTS														
	Total	Per capita	Taxes						Licenses and permits	Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
			Total	General property	Special			Poll								
					Inheritance	Income	All other									
NEW ENGLAND—Continued																
RHODE ISLAND	$46,100	$66.24	$36,887	$27,435	$1,120	.....	$2,527	$130	$5,675	$424	$149	$2,139	$224	$1,675	$1,748	$2,854
State government	13,141	18.88	10,326	1,185	1,120	.....	2,527	.....	5,494	.....	97	1,608	1	468	631	10
Cities and towns	32,672	46.84	26,401	26,090	.....	.....	.....	130	181	424	52	531	223	1,206	1,111	2,724
Other civil divisions	287	(2)	160	160	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	6	120
CONNECTICUT	128,222	78.66	106,191	73,943	4,097	.....	6,514	1,035	20,602	1,326	783	4,384	2,363	2,481	6,390	4,304
State government	37,471	22.99	29,824	1,842	4,097	.....	4,030	.....	19,855	406	315	1,994	997	1,407	2,625	3
Counties	1,915	1.17	1,320	1,063	.....	.....	.....	.....	257	.....	.....	349	.....	29	217	.....
Cities and boroughs	54,275	51.28	46,781	44,389	.....	.....	1,321	587	284	410	301	534	336	765	2,084	3,064
School districts	2,467	(2)	1,579	1,480	.....	.....	99	.....	.....	.....	.....	309	418	62	99	.....
Towns (townships)	30,049	(2)	25,904	24,425	.....	.....	826	448	205	387	167	1,195	611	179	1,401	205
Other civil divisions	2,045	(2)	783	744	.....	.....	38	.....	1	123	.....	3	1	39	64	1,032
MIDDLE ATLANTIC																
NEW YORK	1,388,734	108.39	1,051,632	779,530	45,802	$40,348	39,526	.....	146,426	30,187	3,007	133,295	22,659	49,223	34,497	64,234
State government	257,569	20.10	206,894	2,280	45,802	19,473	36,815	.....	102,574	.....	577	22,437	6,353	10,620	10,243	445
Counties	86,587	15.13	72,359	60,176	.....	.....	.....	.....	12,183	236	79	5,978	.....	866	7,069	.....
Cities and villages	915,550	82.57	688,945	638,045	.....	18,755	2,055	.....	30,084	29,951	2,145	68,817	16,293	36,430	12,677	60,289
School districts	77,938	(2)	43,821	43,756	.....	.....	65	.....	.....	.....	.....	31,700	1	120	2,296	.....
Towns (townships)	46,223	(2)	38,635	34,342	.....	2,120	588	.....	1,585	.....	203	4,363	12	798	2,212	.....
Other civil divisions	4,867	(2)	978	978	.....	.....	.....	.....	.....	.....	.....	.....	.....	389	.....	3,500
NEW JERSEY	427,706	103.51	289,646	235,824	11,108	.....	5,888	198	36,628	15,690	1,646	54,068	3,462	19,625	17,139	26,430
State government	92,418	22.37	75,792	35,661	10,337	.....	4,182	.....	25,612	.....	223	2,457	2,499	5,715	5,732	.....
Counties	57,676	13.96	41,765	38,855	771	.....	875	.....	1,264	133	1,091	9,196	168	1,152	4,171	.....
Cities, towns, boroughs, and villages	195,584	58.26	136,805	126,860	.....	.....	734	186	9,025	11,662	289	11,692	779	9,970	3,776	20,611
School districts	57,035	(2)	24,215	24,215	.....	.....	.....	.....	.....	.....	.....	25,914	.....	692	3,215	.....
Townships	19,464	(2)	11,069	10,233	.....	.....	97	12	727	3,895	43	1,810	16	1,693	245	593
Other civil divisions	5,529	(2)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	403	.....	5,126

PENNSYLVANIA	626,564	64.43	481,255	340,372	18,933		40,198		81,752	5,750	1,758	50,315	4,668	29,006	33,181	20,631
State government	169,841	17.48	132,639		18,933		40,198		73,508		367	13,927	3,843	6,166	12,899	
Counties	63,542	8.20	56,422	50,395					6,027		432	90	53	1,634	4,904	7
Cities, boroughs, and towns	181,189	26.10	129,424	127,228					2,196	5,442	887	2,120	755	18,852	4,635	19,074
School districts	182,452	(2)	139,353	139,353							6	31,971	14	2,231	8,877	
Townships	21,014	(2)	17,525	17,504					21	308	66	1,842	2	71	1,187	13
Other civil divisions	8,526	(2)	5,892	5,892								365	1	52	679	1,537
EAST NORTH CENTRAL																
OHIO	506,534	75.19	365,543	278,928	7,699		5,644		73,272	36,788	2,757	20,127	5,309	17,919	25,562	32,529
State government	88,328	13.16	64,151	5,000	3,789		5,644		49,718		220	12,222	2,135	3,250	6,128	222
Counties	90,609	13.45	69,230	60,964					8,266	10,583	434	372	65	2,133	7,748	44
Cities and villages	169,444	33.37	91,116	74,459	3,618				13,009	24,649	2,096	164	2,905	9,557	6,831	32,126
School districts	141,688	(2)	129,044	129,044							6	5,442	181	2,560	4,455	
Townships	12,099	(2)	11,106	8,565	262				2,279	379	1		23	210	243	137
Other civil divisions	4,366	(2)	896	896						1,177		1,927		209	157	
INDIANA	221,547	67.75	171,338	140,318	1,944		197	1,585	27,294	6,579	594	15,080	1,939	3,334	11,410	11,273
State government	58,410	17.93	43,706	14,516	1,944		197	600	26,449		448	5,773	1,669	1,944	4,870	
Counties	32,830	10.04	25,806	25,481				317	8	1,344	8	3,017		496	2,159	
Cities and towns	47,634	22.31	28,543	27,908				223	412	5,220	109	1,017	79	491	930	11,245
School districts	65,831	(2)	56,611	56,156				442	13			5,224	190	403	3,375	28
Townships	16,842	(2)	16,257	16,257				3	412	15	29	49	1		76	
ILLINOIS	558,900	72.14	407,285	332,913	6,534		4,204	34	63,600	47,672	2,257	31,564	2,876	17,876	24,904	24,466
State government	88,998	11.49	73,865	18,154	6,534		4,204		44,973		23	9,921	555	969	3,632	33
Counties	46,330	5.98	25,630	18,745					6,885		834	8,323	137	600	10,806	
Cities, towns, and villages	174,150	27.33	85,629	73,877				23	11,729	44,706	1,353	39	2,041	12,930	3,301	24,151
School districts	186,671	(2)	166,308	166,308								13,246	29	1,875	5,213	
Townships	13,588	(2)	13,307	13,293				4	10	24	12	32	3	14	196	
Other civil divisions	49,163	(2)	42,546	42,536				7	3	2,942	35	3	111	1,488	1,756	282
MICHIGAN	443,966	89.47	298,122	244,261	5,580		8,166		40,115	27,455	1,483	47,023	1,420	6,431	25,556	36,473
State government	102,263	20.61	84,026	36,060	5,580		7,566		34,820	634	47	7,464	837	2,196	6,671	388
Counties	82,046	16.53	52,746	47,860			552		4,334	15,985	350	7,485	2	674	4,804	
Cities and villages	169,249	44.76	99,724	98,745			40		939	10,646	1,083	9,136	551	3,332	8,731	36,046
School districts	80,890	(2)	52,611	52,611								22,922	9	212	5,136	
Townships	9,518	(2)	9,015	8,985			8		22	190	3	16	21	20	214	39
WISCONSIN	256,457	86.35	181,069	125,709	4,066	17,768	97		33,429	6,174	783	30,122	1,602	3,627	20,566	12,514
State government	65,016	21.89	50,616	7,540	3,696	7,815	97		31,468		187	5,421	975	1,953	5,864	
Counties	55,930	18.83	35,928	33,834	370	1,591			133		67	11,499	3	356	8,077	
Cities and villages	98,796	52.31	70,467	61,066		7,800			1,601	5,856	528	3,960	572	1,170	3,743	12,500
School districts	21,317	(2)	11,325	11,325								7,587		83	2,322	
Towns (townships)	15,232	(2)	12,733	11,944		562			227	156	1	1,655	52	63	558	14
Other civil divisions	166	(2)								162				2	2	

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS OF STATES, COUNTIES, CITIES, TOWNS, VILLAGES, AND BOROUGHS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY GEOGRAPHIC DIVISIONS AND STATES: 1932—Con.

[Totals expressed in thousands]

STATE AND OTHER CIVIL DIVISIONS	REVENUE RECEIPTS														
	Total	Per capita	Taxes							Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
			Total	General property	Special			Poll	Licenses and permits							
					Inheritance	Income	All other									
WEST NORTH CENTRAL																
MINNESOTA	$216,856	$83.99	$148,422	$112,446	$1,828		$569		$33,579	$8,748	$721	$26,040	$1,811	$9,011	$11,185	$10,918
State government	60,578	23.46	40,936	9,921	1,594		102		29,319	55	114	5,757	1,149	6,786	5,781	
Counties	40,357	15.63	27,770	24,156	234		323		3,057	2,975	234	7,351	2	360	1,665	
Cities, boroughs, and villages	69,971	43.37	45,194	43,863			140		1,191	5,713	372	3,667	647	1,861	1,599	10,918
School districts	38,584	(2)	27,348	27,348								9,222			2,014	
Townships	7,366	(2)	7,174	7,158			4		12	5	1	43	13	4	126	
IOWA	192,060	77.51	151,153	93,683	808		129	$566	55,967	4,702	528	11,976	306	1,361	13,361	8,673
State government	43,028	17.36	32,470	9,852	808		129		21,681		4	4,456	249	527	5,322	
Counties	66,843	26.97	58,357	24,351				374	33,632		332	5,610		569	1,975	
Cities and towns	29,094	19.95	16,773	15,927				192	654	2,064	192		57	265	1,070	8,673
School districts	50,282	(2)	43,378	43,378								1,910			4,994	
Townships	175	(2)	175	175												
Other civil divisions	2,638	(2)								2,638						
MISSOURI	184,065	50.40	136,366	99,586	2,753	$3,419	2,089	252	28,267	6,892	478	14,571	642	4,379	10,596	10,141
State government	51,485	14.12	36,756	5,889	2,753	3,419	2,089		22,606		2	7,899	81	740	6,007	
Counties	19,202	6.81	17,031	16,877				97	57	37	61	164	34	231	1,644	
Cities and towns	61,573	27.05	39,704	34,021				80	5,603	5,428	391	58	496	3,111	2,246	10,139
School districts	47,133	(2)	39,825	39,825							24	6,450	1	280	553	
Other civil divisions	4,672	(2)	3,050	2,974				75	1	1,427			30	17	146	2
NORTH DAKOTA	43,162	63.10	28,646	23,310	29	216	26	309	4,756	1,346	33	4,652	122	2,257	3,130	2,976
State government	15,381	22.49	6,070	2,628	15	216	7		3,204		12	3,384	120	2,023	1,713	2,059
Counties	8,122	11.87	7,497	5,991	14		10		1,482	103	7			116	399	
Cities, towns, and villages	4,538	17.87	2,124	2,047				7	70	1,228	14	158	1	28	68	917
School districts	12,543	(2)	10,526	10,224			9	293				1,110		83	824	
Townships	2,354	(2)	2,261	2,252				9					1	6	86	
Other civil divisions	224	(2)	168	168						15				1	40	

SOUTH DAKOTA	52,080	74.51	36,846	29,627	241		14	34	6,930	763	128	5,782	14	1,933	3,895	2,719
State government	17,330	24.79	9,492	4,304	241		14		4,933		47	3,929	6	1,814	1,463	579
Counties	10,317	14.76	9,799	7,872					1,927		45	13		43	417	
Cities and towns	6,715	24.03	3,684	3,598				16	70	499	36	13	8	72	263	2,140
School districts	15,615	(2)	12,059	12,059								1,827			1,729	
Townships	1,696	(2)	1,675	1,661				14						1	20	
Other civil divisions	407	(2)	137	133				4		264				3	3	
NEBRASKA	88,402	63.78	58,837	46,635	180		152	245	11,625	3,420	153	8,765	265	1,879	7,015	8,068
State government	23,562	17.00	15,155	5,928	56		152		9,019	41		5,212		1,090	2,064	
Counties	16,017	11.56	11,991	9,452	124			135	2,260	19	76	2,196		217	1,518	
Cities and villages	18,956	24.86	10,212	9,826				65	321	2,348	77	9	265	540	703	4,802
School districts	23,749	(2)	19,768	19,768								1,348			2,633	
Townships and precincts	1,629	(2)	1,598	1,548				45	5					1	29	1
Other civil divisions	4,489	(2)	113	113						1,012				31	68	3,265
KANSAS	132,525	70.04	96,468	79,028	463		769	201	16,007	5,405	270	9,903	22	1,746	7,836	10,875
State government	33,855	17.89	23,517	7,321	431		405		15,360	692		4,986		779	3,262	619
Counties	24,530	12.97	19,877	19,324	32		364		157	79	124	2,691		408	1,351	
Cities	29,736	28.81	13,659	13,048				129	482	4,510	146	47	18	514	597	10,245
School districts	38,244	(2)	33,968	33,968								1,722			2,554	
Townships	5,689	(2)	5,145	5,065				72	8			455	4	8	66	11
Other civil divisions	471	(2)	302	302						124		2		37	6	
SOUTH ATLANTIC																
DELAWARE	23,300	97.08	15,637	5,310	2,067	577	5,004	21	2,658	158	138	4,640	52	667	961	1,047
State government	12,471	51.96	10,191	3	2,067	577	5,004		2,540		56	1,038	32	483	671	
Counties	3,264	13.60	2,289	2,272				5	12		28	712		27	208	
Cities and towns	7,472	48.38	3,064	2,942				16	106	158	54	2,890	20	157	82	1,047
School districts	93	(2)	93	93												
MARYLAND	104,598	63.39	76,836	53,999	2,162		3,306		17,369	3,213	457	7,216	909	3,112	5,973	6,882
State government	33,573	20.43	24,074	6,068	2,162		948		14,896	1,239	285	2,611	316	309	4,667	72
Counties	18,673	22.42	15,191	14,099			960		132	72	83	2,966	2	61	298	
Cities, towns, and villages	50,977	48.02	37,262	33,532			1,398		2,332	1,334	88	1,504	591	2,725	997	6,476
Other civil divisions	1,375	(2)	309	300					9	568	1	135		17	11	334
DISTRICT OF COLUMBIA	45,284	92.04	29,929	24,697			2		5,230	696	358	9,703	701	320	1,646	1,931
City	45,284	92.04	29,929	24,697			2		5,230	696	358	9,703	701	320	1,646	1,931
VIRGINIA	106,166	43.64	74,815	40,498	518	2,834	1,160	964	28,841	428	975	10,658	1,211	3,886	6,732	7,461
State government	42,199	17.34	30,990	3,480	518	2,834	1,160	605	22,393		317	3,484	951	1,216	5,241	
Counties	26,217	15.26	19,192	15,482				202	3,508	3	69	5,859	94	484	283	233
Cities and towns	37,660	41.04	24,569	21,472				157	2,940	425	589	1,315	166	2,182	1,186	7,228
Other civil divisions	90	(2)	64	64										4	22	
WEST VIRGINIA	76,615	43.63	65,615	50,050	418		1,137	433	13,377	347	467	4,745	159	1,103	2,736	1,443
State government	24,118	13.73	18,481	3,395	418		1,137	215	13,316		31	3,106	77	514	1,909	
Counties	17,032	9.70	15,713	15,479				183	51		273	40	74	346	586	
Cities, towns, and villages	8,153	12.45	5,856	5,615				35	206	347	163	10	6	203	125	1,443
School districts	27,312	(2)	25,565	25,561					4			1,589	2	40	116	

See footnotes at end of table

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS OF STATES, COUNTIES, CITIES, TOWNS, VILLAGES, AND BOROUGHS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY GEOGRAPHIC DIVISIONS AND STATES: 1932—Con.

[Totals expressed in thousands]

STATE AND OTHER CIVIL DIVISIONS	REVENUE RECEIPTS														
	Total	Per capita	Taxes							Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
			Total	General property	Special: Inheritance	Special: Income	Special: All other	Poll	Licenses and permits							
SOUTH ATLANTIC—Continued																
NORTH CAROLINA	$123,446	$38.19	$92,050	$55,785	$428	$7,154	$1,621	$611	$26,457	$3,011	$796	$9,302	$1,347	$2,248	$5,493	$9,193
State government	44,062	13.63	35,687	3,306	428	7,154	1,621	132	23,046	64		2,603	311	1,565	3,660	169
Counties	42,052	13.01	34,152	31,455				319	2,378		544	5,241	669	393	1,052	1
Cities, towns, and villages	27,061	24.90	13,745	12,568				144	1,033	2,914	252	47	24	277	779	9,023
School districts	9,583	(2)	7,829	7,815				14				1,411	343			
Other civil divisions	688	(2)	643	641				2		33				10	2	
SOUTH CAROLINA	61,872	35.48	41,617	25,045	132	1,715	667	428	13,630	631	561	13,437	245	753	2,160	2,468
State government	25,089	14.39	17,876	2,834	132	1,715	667		12,528		51	5,350	235	287	1,289	1
Counties	12,735	7.30	7,389	6,971				223	195		262	4,182		214	461	227
Cities and towns	9,404	18.29	5,972	5,060				59	853	585	242		7	165	193	2,240
School districts	14,480	(2)	10,263	10,070				146	47		6	3,905	3	86	217	
Other civil divisions	164	(2)	117	110					7	46				1		
GEORGIA	99,829	34.31	68,377	41,169	278	1,379	414	617	24,520	2,084	954	15,059	742	1,429	4,657	6,527
State government	40,369	13.88	28,479	6,222	278	1,379	414	233	19,953	1,010	2	8,079	392	722	1,685	
Counties	17,853	6.14	16,168	13,723				152	2,293		452		1	50	1,105	77
Cities, towns, and villages	25,851	21.74	15,580	13,074				232	2,274	1,071	500	340	46	647	1,217	6,450
School districts	15,753	(2)	8,150	8,150								6,640	303	10	650	
Other civil divisions	3	(2)								3						
FLORIDA	106,584	70.17	70,235	48,497	170		505	419	20,644	4,859	736	14,582	176	1,238	4,772	9,956
State government	25,870	17.03	20,513	3,414	170		505		16,424		3	2,664	86	300	2,304	
Counties	30,152	19.85	19,031	15,750				419	2,862		377	9,479	5	417	842	1
Cities, towns, and villages	35,579	38.70	19,850	18,552					1,298	3,666	356	135	84	377	1,128	9,983
Special school districts	7,340	(2)	7,211	7,211								4	1	9	115	
Other civil divisions	7,643	(2)	3,630	3,570					60	1,193		2,300		135	383	2
EAST SOUTH CENTRAL																
KENTUCKY	92,112	34.96	67,017	48,157	677		540	688	16,955	4,675	584	10,666	200	873	4,300	3,797
State government	36,930	14.02	27,318	10,675	677		540		15,426	2,796	363	3,674	20	227	2,532	

Counties	11,864	4.50	10,806	10,304				396	106		47	554	6	32	389	
Cities, towns, and villages	25,778	25.92	17,621	16,145				53	1,423	1,771	174	774	127	578	936	3,797
School districts	17,431	(2)	11,272	11,033				239				5,634	47	36	442	
Other civil divisions	109	(2)								108					1	
TENNESSEE	98,398	37.20	68,561	40,243	771		973	636	25,888	2,717	566	15,139	325	1,448	4,672	4,970
State government	32,752	12.38	25,687	893	771		773		23,250	209	62	3,049	207	402	2,719	417
Counties	32,419	12.26	22,985	20,874				657	1,454		237	7,822	44	149	1,148	34
Cities, towns, and villages	30,693	29.59	19,458	18,048			200	26	1,184	1,354	267	3,349	64	897	785	4,519
Special school districts	1,380	(2)	431	428				3				919	10		20	
Other civil divisions	1,154	(2)								1,154						
ALABAMA	82,969	30.99	49,176	32,395			1,789	328	14,664	3,406	693	18,877	1,192	1,012	5,118	3,495
State government	31,360	11.77	20,450	7,969			1,789		10,692	410	24	5,306	281	444	3,393	1,052
Counties	32,405	12.10	17,817	16,974				262	581		212	12,093	884	182	1,217	
Cities and towns	19,204	20.62	10,909	7,452				66	3,391	2,996	457	1,478	27	386	508	2,443
MISSISSIPPI	68,401	33.66	49,102	33,776	30	1,007	688	1,369	12,232	3,344	297	9,406	199	999	2,449	2,605
State government	19,084	9.43	13,393	5,600	30	1,007	688		6,068	709	2	2,979	181	273	1,547	
Counties	22,860	11.25	20,416	14,073				766	5,577		159	1,242		467	472	104
Cities, towns, and villages	13,757	26.29	8,952	8,378				173	401	1,163	136	585	9	89	322	2,501
School districts	10,406	(2)	5,593	5,157				430	6			4,599	9	154	51	
Other civil divisions	2,294	(2)	748	568					180	1,472		1		16	57	
WEST SOUTH CENTRAL																
ARKANSAS	56,903	30.51	34,278	19,979	95	333	679	300	12,892	3,306	292	14,411	184	394	2,905	1,133
State government	26,157	14.03	17,638	4,453	95	333	615		12,142		42	6,824	81	176	1,101	295
Counties	11,851	6.35	5,426	5,015			64	263	84		82	4,862		103	1,378	
Cities and towns	3,527	6.40	2,374	1,671				37	666	70	168	23	79	90	123	600
School districts	11,736	(2)	8,840	8,840								2,592	24		280	
Other civil divisions	3,632	(2)								3,236		110		25	23	238
LOUISIANA	103,352	48.48	72,885	50,705	528		28	433	21,191	3,230	363	10,347	370	2,045	3,987	10,125
State government	34,590	16.28	26,960	9,313	528		28		17,091	82	13	4,569	133	864	1,907	62
Parishes	6,186	3.72	5,329	4,664					665		117		1	36	703	
Cities, towns, and villages	31,978	32.58	19,663	17,803				122	1,738	2,486	222	1,658	201	757	1,041	5,950
School districts	13,997	(2)	9,500	9,081				311	108		11	4,110	35	84	257	
Other civil divisions	16,601	(2)	11,433	9,844					1,589	662		10		304	79	4,113
OKLAHOMA	116,491	47.88	72,491	52,658	227	354	421		18,831	3,012	1,053	19,228	49	5,524	7,288	7,846
State government	39,675	16.44	23,545	4,777	227	354	376		17,811	2,285	9	6,397	42	3,046	4,351	
Counties	20,382	8.38	11,622	11,413			45			164	726	6,804	4	363	863	
Cities and towns	23,174	19.68	12,252	11,396					856	727	318		3	1,492	536	7,846
School districts	30,133	(2)	22,019	22,019								6,027		551	1,536	
Townships	3,127	(2)	3,053	3,053										72	2	
TEXAS	301,347	50.71	205,813	145,822	910		1,871	2,376	54,834	12,705	1,415	43,282	447	10,028	10,709	16,948
State government	110,739	18.79	74,909	24,309	910		1,871	2,027	45,792	11,279	476	12,980	50	6,894	4,151	
Counties	48,043	8.08	43,347	34,405				304	8,638		315	271	13	700	3,392	5
Cities, towns, and villages	64,333	22.06	40,424	39,987				45	392	1,191	624	2,418	240	1,663	2,076	15,697
School districts	64,227	(2)	34,806	34,806								27,604	143	659	1,015	
Other civil divisions	14,005	(2)	12,327	12,315					12	235		9	1	112	75	1,246

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS OF STATES, COUNTIES, CITIES, TOWNS, VILLAGES, AND BOROUGHS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY GEOGRAPHIC DIVISIONS AND STATES: 1932—CON.

[Totals expressed in thousands]

STATE AND OTHER CIVIL DIVISIONS	REVENUE RECEIPTS															
	Total	Per capita	Taxes							Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
			Total	General property	Special			Poll	Licenses and permits							
					Inheritance	Income	All other									
MOUNTAIN																
MONTANA	$42,901	$79 80	$29,326	$23,466	$417		$148	$74	$5,221	$2,036	$79	$6,513	$61	$1,709	$1,951	$1,226
State government	13,708	25.50	6,384	1,989	417		148		3,830	42	17	5,235	52	1,158	820	
Counties	11,262	20.95	10,154	8,820				52	1,282		5	17	4	417	662	3
Cities and towns	5,569	22.06	2,866	2,735				22	109	1,214	57	9	5	99	96	1,223
School districts	11,520	(2)	9,870	9,870								1,252		35	363	
Other civil divisions	842	(2)	52	52						780					10	
IDAHO	39,233	87.97	24,595	19,447	41		111		4,996	2,831	71	6,849	14	1,447	2,096	1,330
State government	12,351	27.69	6,397	2,854	39		111		3,393	691	39	3,566	2	1,042	614	
Counties	7,824	17.54	7,225	6,186	2				1,037					247	352	
Cities, towns, and villages	4,124	20.00	2,174	2,127					47	465	30		5	48	72	1,330
School districts	10,828	(2)	6,598	6,598								3,283		44	903	
Other civil divisions	4,106	(2)	2,201	1,682					519	1,675	2		7	66	155	
WYOMING	24,399	106.55	12,647	9,747	66		38	102	2,694	966	123	6,733	16	1,869	1,189	856
State government	10,487	46.00	4,014	1,694	66		38		2,216	128	14	3,957	15	1,679	680	
Counties	4,780	20.87	4,106	3,694				45	367		32	320		144	178	
Cities and towns	3,122	26.31	1,524	1,413					111	546	64		1	36	95	856
School districts	5,678	(2)	3,003	2,946				57			13	2,439		10	213	
Other civil divisions	332	(2)								292		17			23	
COLORADO	84,778	81.05	54,408	43,757	777		239		9,635	4,169	202	11,305	172	1,701	5,281	7,540
State government	21,880	20.92	14,312	4,951	777		239		8,345	114	12	4,285	117	894	2,146	
Counties	15,269	20 28	11,946	11,264					682	1	60	1,740	1	297	1,224	
Cities and towns	22,904	35 47	11,376	10,768					608	2,672	130	63	54	492	955	7,162
School districts	22,947	(2)	16,774	16,774								5,217		18	938	
Other civil divisions	1,778	(2)								1,382					18	378
NEW MEXICO	23,313	54.22	13,860	10,225	24		34		3,577	1,224	66	4,931	33	1,420	1,188	591
State government	10,795	25.10	5,342	1,927	24		34		3,357	173	13	2,928	30	1,356	953	
Counties	2,371	5.51	1,999	1,993					6		4	204	3	13	148	

Cities, towns, and villages	2,369	17 15	1,156	948					208	396	49	69		35	73	591
School districts	6,792	(2)	5,363	5,357					6			1,414		15		
Other civil divisions	986	(2)								655		316		1	14	
ARIZONA	43,574	97.70	25,518	21,211	80		59	109	4,059	2,380	108	12,055	15	652	1,256	1,590
State government	13,546	30.72	8,790	5,731	80		59		2,920	20	7	3,849	15	387	478	
Counties	12,513	28.06	9,791	8,755				101	935		31	2,083		117	491	
Cities and towns	5,599	31.38	2,667	2,455				8	204	1,068	70			88	122	1,584
School districts	10,418	(2)	4,101	4,101								6,123		56	138	
Other civil divisions	1,498	(2)	169	169						1,292				4	27	6
UTAH	34,924	67.95	22,394	17,436	166	$359	115		4,318	1,347	176	6,050	12	957	2,100	1,888
State government	14,323	27.87	9,169	4,506	166	359	115		4,023	609	20	2,704	5	600	1,216	
Counties	4,401	8.56	3,684	3,684					20		48		3	156	510	
Cities and towns	6,778	18.38	3,754	3,479					275	621	108	6	4	74	323	1,888
School districts	9,299	(2)	5,787	5,787								3,340		127	45	
Other civil divisions	123	(2)								117					6	
NEVADA	12,568	136 61	7,623	5,965			109	63	1,491	425	30	3,032	75	323	767	288
State government	4,929	53 58	2,618	1,377			109		1,132	121	11	1,754	69	195	161	
Counties	4,185	45.49	3,512	3,308				40	164		3	127		107	362	74
Cities and towns	1,225	22.42	928	710				23	195	46	16		6	18	41	170
School districts	1,830	(2)	559	559								1,151		1	119	
Other civil divisions	399	(2)	11	11						258				2	84	44
PACIFIC																
WASHINGTON	144,230	91.05	86,126	67,274	911		68		17,873	9,128	888	15,741	792	3,320	6,183	22,052
State government	40,266	25.47	30,681	12,755	911		68		16,947	103	241	4,407	261	2,119	2,454	
Counties	20,172	12.73	17,431	16,969					462	55	166	864	30	340	1,275	11
Cities and towns	47,998	46 84	17,989	17,600					389	6,956	411	167	499	753	889	20,334
School districts	25,493	(2)	14,071	14,071								10,257			1,165	
Other civil divisions	10,301	(2)	5,954	5,879					75	2,014	70	46	2	108	400	1,707
OREGON	85,380	87.93	58,423	41,198	823		385		16,017	4,831	495	9,384	601	2,729	3,928	4,989
State government	29,767	30.85	20,441	4,612	823		385	a	14,621	331	117	4,638	540	1,544	2,156	
Counties	15,725	16.19	12,413	11,350					1,063		181	1,927	7	300	897	
Cities and towns	19,080	31.90	9,732	9,399					333	3,533	197		54	757	315	4,492
School districts	17,318	(2)	13,973	13,973								2,808		54	483	
Other civil divisions	3,490	(2)	1,864	1,864						967		11		74	77	497
CALIFORNIA	631,049	106 85	422,552	310,696	10,094		31		101,731	26,008	4,032	61,489	6,187	14,875	27,768	68,138
State government	118,897	20.13	89,963	4	10,094		31		79,834	75	77	8,827	4,058	6,187	6,694	3,016
Counties	143,255	27.29	125,447	110,439					15,008	521	1,364	5,121	219	2,989	7,594	
Cities and towns	210,012	46.45	109,842	102,953					6,889	22,301	2,591	3,157	1,876	5,449	4,994	59,802
School districts	125,657	(2)	77,199	77,199								44,384			4,074	
Other civil divisions	33,228	(2)	20,101	20,101						3,111			34	260	4,412	5,320

[1] Exclusive of schools under administration of counties, cities, towns, villages, and boroughs. (For detail, see individual State reports.)
[2] Not computed.
[3] Includes townships of Missouri, South Carolina, and Washington.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS OF CITIES, TOWNS, VILLAGES, AND BOROUGHS, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

POPULATION GROUPS	REVENUE RECEIPTS														
	Total	Per capita	Taxes						Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
			Total	General property	Special			Poll	Licenses and permits						
					Inheritance	Income	All other								
Grand total	$3,373,594	$42.54	$2,251,289	$2,057,495	$3,648	$49,600	$19,304	$4,607	$116,635	$226,430	$19,421	$137,784	$33,303	$130,951	$87,415	$157,001
30,000 population and over	2,631,727	53.78	1,810,235	1,658,603	2,991	37,317	14,962	2,980	93,382	155,243	13,282	121,302	31,771	117,684	66,112	316,098
8,000 to 30,000 population	366,939	29.64	225,122	203,249	350	6,843	2,852	690	11,138	32,466	3,012	9,945	827	6,747	10,932	77,888
2,500 to 8,000 population	223,229	25.54	125,280	113,523	133	3,157	1,101	470	6,866	25,550	1,966	3,238	447	4,130	6,053	56,565
Less than 2,500 population	151,699	16.39	90,652	82,120	174	2,253	389	467	5,249	13,171	1,161	3,299	258	2,390	4,318	36,450
GEOGRAPHIC DIVISIONS																
NEW ENGLAND	412,750	60.85	337,798	293,995	----	23,045	14,732	2,468	3,558	3,736	1,009	7,187	2,937	10,974	14,590	34,519
30,000 population and over	290,953	67.84	242,781	211,074	----	15,521	10,818	2,122	3,246	2,915	763	2,777	2,359	9,037	9,457	20,864
8,000 to 30,000 population	77,902	50.16	60,824	53,529	----	4,153	2,660	279	198	705	163	1,529	358	1,097	3,380	9,846
2,500 to 8,000 population	28,661	44.78	23,415	20,123	----	2,220	939	60	73	77	51	971	168	515	1,113	2,351
Less than 2,500 population	15,234	50.67	10,778	9,269	----	1,146	315	7	41	39	32	1,910	52	325	640	1,458
MIDDLE ATLANTIC	1,292,323	60.43	955,174	892,136	----	18,755	2,792	186	41,305	47,055	3,324	82,629	17,827	65,252	21,088	99,974
30,000 population and over	1,138,891	73.71	853,720	796,807	----	16,988	2,421	174	37,330	35,872	2,668	75,751	17,505	59,913	17,302	76,160
8,000 to 30,000 population	85,208	29.10	55,745	52,389	----	811	186	3	2,356	6,037	331	5,527	167	2,744	2,335	12,322
2,500 to 8,000 population	45,545	24.01	30,330	28,648	----	488	122	8	1,064	3,840	218	831	94	1,829	902	7,501
Less than 2,500 population	22,679	20.40	15,379	14,292	----	468	63	1	555	1,306	107	520	61	766	549	3,991
EAST NORTH CENTRAL	659,273	34.24	375,479	336,055	3,648	7,800	40	246	27,690	91,077	5,169	14,316	6,148	27,480	23,536	116,068
30,000 population and over	498,287	38.74	292,215	262,905	2,991	4,808	40	122	21,349	60,911	4,065	11,652	6,040	25,297	18,856	79,251
8,000 to 30,000 population	75,252	28.12	41,148	36,046	350	1,874	----	54	2,824	13,104	561	1,538	64	1,117	2,163	15,557
2,500 to 8,000 population	50,993	30.24	22,782	20,425	133	479	----	39	1,706	11,108	284	730	9	617	1,509	13,964
Less than 2,500 population	34,741	17.13	19,334	16,679	174	639	----	31	1,811	5,954	259	406	35	449	1,008	7,296

WEST NORTH CENTRAL	220,583	28.74	131,350	122,330			140	489	8,391	21,790	1,228	3,952	1,492	6,391	6,546	47,834
30,000 population and over	131,292	38.85	85,849	79,412			117	55	6,265	13,348	804	3,734	1,358	5,781	3,988	16,430
8,000 to 30,000 population	32,768	26.08	16,876	15,855			4	116	901	3,549	216	96	33	309	900	10,789
2,500 to 8,000 population	25,144	25.23	11,066	10,339			19	123	585	2,575	129	52	44	170	743	10,365
Less than 2,500 population	31,379	15.35	17,559	16,724				195	640	2,318	79	70	57	131	915	10,250
SOUTH ATLANTIC	247,441	35.40	155,827	137,512			1,400	643	16,272	11,196	2,602	15,944	1,645	7,053	7,353	45,821
30,000 population and over	181,469	48.82	117,949	103,561			1,366	324	12,698	7,098	1,483	15,297	1,499	6,379	5,622	26,142
8,000 to 30,000 population	27,511	25.07	15,237	13,468			2	117	1,650	1,091	471	364	83	325	570	9,370
2,500 to 8,000 population	23,490	23.83	13,128	11,852			21	100	1,155	1,867	406	223	48	218	707	6,893
Less than 2,500 population	14,971	12.58	9,513	8,631			11	102	769	1,140	242	60	15	131	454	3,416
EAST SOUTH CENTRAL	89,432	25.65	56,940	50,023			200	318	6,399	7,284	1,034	6,186	227	1,950	2,551	13,260
30,000 population and over	59,012	36.55	39,052	35,004			200	47	3,801	4,560	513	5,151	207	1,564	1,852	6,113
8,000 to 30,000 population	13,721	20.72	8,142	6,846				82	1,214	1,274	255	569	6	258	287	2,930
2,500 to 8,000 population	10,193	18.52	5,422	4,468				84	870	1,076	164	258	12	59	215	2,987
Less than 2,500 population	6,506	9.87	4,324	3,705				105	514	374	102	208	2	69	197	1,230
WEST SOUTH CENTRAL	123,012	21.86	74,713	70,857				204	3,652	4,474	1,332	4,099	523	4,002	3,776	30,093
30,000 population and over	81,702	31.25	52,888	50,342				131	2,415	3,858	836	4,045	496	2,957	2,854	13,828
8,000 to 30,000 population	17,895	18.72	9,222	8,565				22	635	272	232	7	12	398	396	7,306
2,500 to 8,000 population	13,991	13.99	7,338	6,954				29	355	219	146	1	8	371	338	5,570
Less than 2,500 population	9,364	8.88	5,265	4,996				22	247	125	68	46	7	276	188	3,389
MOUNTAIN	51,690	26.33	26,445	24,635				53	1,757	7,028	524	147	75	890	1,777	14,804
30,000 population and over	24,842	36.26	13,234	12,467				5	762	3,245	220	68	43	554	1,040	6,438
8,000 to 30,000 population	10,710	26.03	5,485	5,014				17	454	2,098	168	24	9	146	300	2,480
2,500 to 8,000 population	8,343	21.91	3,798	3,458				27	313	1,110	85	31	14	127	212	2,966
Less than 2,500 population	7,795	16.06	3,928	3,696				4	228	575	51	24	9	63	225	2,920
PACIFIC	277,090	45.10	137,563	129,952					7,611	32,790	3,199	3,324	2,429	5,959	6,198	84,628
30,000 population and over	225,219	52.12	112,547	107,031					5,516	23,436	1,930	2,827	2,264	5,202	5,141	70,872
8,000 to 30,000 population	25,972	30.99	12,443	11,537					906	4,336	565	291	95	353	601	7,288
2,500 to 8,000 population	16,869	27.90	8,001	7,256					745	3,678	483	151	50	224	314	3,968
Less than 2,500 population	9,030	23.74	4,572	4,128					444	1,340	221	55	20	180	142	2,500
NEW ENGLAND																
MAINE	12,171	36.49	9,838	9,267			268	227	76	103	24	911	13	243	545	494
30,000 population and over	4,651	43.71	3,878	3,641			90	82	65	48	21	308	3	111	155	127
8,000 to 30,000 population	5,427	35.69	4,332	4,070			152	101	9	48	3	448	7	110	286	193
2,500 to 8,000 population	1,827	32.75	1,409	1,344			26	38	1	5		146	1	20	99	147
Less than 2,500 population	266	13.76	219	212				6	1	2		9	2	2	5	27
NEW HAMPSHIRE	10,751	46.14	9,110	7,990			891	191	38	25	53	196	17	113	459	778
30,000 population and over	4,449	40.95	3,954	3,467			377	92	18	20	22	61	5	53	80	254
8,000 to 30,000 population	5,696	50.81	4,688	4,111			475	84	18	5	30	81	12	56	349	475
2,500 to 8,000 population	606	49.45	468	412			39	15	2		1	54		4	30	49
VERMONT	4,969	31.08	3,275	3,249					26	38	3	67	38	56	187	1,305
8,000 to 30,000 population	2,581	41.36	1,832	1,813					19	28	3	13	21	24	108	552
2,500 to 8,000 population	1,248	25.67	1,041	1,035					6	2		16	12	18	41	118
Less than 2,500 population	1,140	23.34	402	401					1	8		38	5	14	38	635

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS OF CITIES, TOWNS, VILLAGES, AND BOROUGHS, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

POPULATION GROUPS	REVENUE RECEIPTS														
	Total	Per capita	Taxes						Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
			Total	General property	Special			Poll	Licenses and permits						
					Inheritance	Income	All other								
NEW ENGLAND—Continued															
MASSACHUSETTS	$297,912	$69 28	$242,393	$203,010	-------	$23,045	$12,052	$1,333	$2,953	$2,736	$576	$4,948	$2,310	$8,591	$10,204	$26,154
30,000 population and over	211,361	75 08	174,738	146,159	-------	15,521	8,954	1,333	2,771	2,122	428	1,745	1,916	7,004	7,050	16,358
8,000 to 30,000 population	50,978	59 44	39,683	33,473	-------	4,158	1,945	-------	107	528	73	746	204	823	1,850	7,071
2,500 to 8,000 population	22,715	53 10	18,605	15,494	-------	2,220	844	-------	47	58	44	641	146	461	815	1,945
Less than 2,500 population	12,858	64 31	9,367	7,884	-------	1,146	309	-------	28	28	31	1,816	44	303	489	780
RHODE ISLAND	32,672	46 84	26,401	26,090	-------	-------	-------	130	181	424	52	531	223	1,206	1,111	2,724
30,000 population and over	25,043	54 62	19,700	19,468	-------	-------	-------	99	133	424	39	259	208	1,149	648	2,616
8,000 to 30,000 population	5,069	31 19	4,477	4,431	-------	-------	-------	23	23	-------	12	126	5	43	317	89
2,500 to 8,000 population	1,799	30 25	1,592	1,569	-------	-------	-------	7	16	-------	1	99	9	10	85	3
Less than 2,500 population	761	44 59	632	622	-------	-------	-------	1	9	-------	-------	47	1	4	61	16
CONNECTICUT	54,275	51 28	46,781	44,389	-------	-------	1,521	587	284	410	301	534	336	765	2,084	3,064
30,000 population and over	45,449	56 78	40,511	38,339	-------	-------	1,397	516	259	301	253	404	227	720	1,524	1,509
8,000 to 30,000 population	8,151	39 51	5,812	5,631	-------	-------	88	71	22	96	42	115	109	41	470	1,466
2,500 to 8,000 population	466	12 89	300	269	-------	-------	30	-------	1	12	5	15	-------	3	43	89
Less than 2,500 population	209	13 51	158	150	-------	-------	6	-------	2	1	1	-------	-------	2	47	-------
MIDDLE ATLANTIC															
NEW YORK	915,550	82 37	688,945	638,048	-------	18,755	2,058	-------	30,084	29,951	2,148	68,817	16,293	36,430	12,677	60,289
30,000 population and over	849,223	90 64	643,726	596,555	-------	16,988	1,855	-------	28,328	27,743	1,834	63,807	16,168	35,296	10,751	49,898
8,000 to 30,000 population	39,571	47 13	26,198	24,132	-------	811	105	-------	1,147	1,455	155	4,794	77	756	1,221	4,915
2,500 to 8,000 population	17,557	34 05	12,478	11,502	-------	488	58	-------	430	569	108	174	2	294	485	3,447
Less than 2,500 population	9,199	25 23	6,543	5,859	-------	468	37	-------	179	184	51	42	46	84	220	2,029

NEW JERSEY	195,584	58.26	136,805	126,860			734	186	9,025	11,662	289	11,692	779	9,970	3,776	20,611
30,000 population and over	142,954	67.20	106,127	98,180			566	174	7,207	4,673	175	10,166	690	6,371	2,409	12,343
8,000 to 30,000 population	28,251	44.02	16,177	15,118			78	3	978	3,539	51	582	62	1,718	875	5,247
2,500 to 8,000 population	15,813	39.55	9,391	8,810			64	8	509	2,502	41	542	18	1,279	241	1,799
Less than 2,500 population	8,566	45.43	5,110	4,752			26	1	331	948	22	402	9	602	251	1,222
PENNSYLVANIA	181,189	26.10	129,424	127,228					2,196	5,442	887	2,120	755	18,852	4,635	19,074
30,000 population and over	146,714	37.10	103,867	102,072					1,795	3,456	659	1,778	647	18,246	4,142	13,919
8,000 to 30,000 population	17,386	12.02	13,370	13,139					231	1,043	125	151	28	270	239	2,160
2,500 to 8,000 population	12,175	12 41	8,461	8,336					125	769	69	115	74	256	176	2,255
Less than 2,500 population	4,914	8 80	3,726	3,681					45	174	34	76	6	80	78	740
EAST NORTH CENTRAL																
OHIO	169,444	33.37	91,116	74,459	$3,648				13,009	24,649	2,096	164	2,905	9,557	6,831	32,126
30,000 population and over	125,971	36.93	71,362	59,623	2,991				8,748	14,049	1,573	74	2,876	8,172	6,146	21,719
8,000 to 30,000 population	19,303	26.97	9,009	6,986	350				1,673	4,466	254	69	21	728	357	4,399
2,500 to 8,000 population	14,090	30 31	5,634	4,299	133				1,202	3,652	125	18	2	366	170	4,123
Less than 2,500 population	10,080	20 75	5,111	3,551	174				1,386	2,482	144	3	6	291	158	1,885
INDIANA	47,634	22.31	28,543	27,908				223	412	5,220	109	1,017	79	491	930	11,245
30,000 population and over	29,326	24.20	19,057	18,593				122	342	2,936	75	578	77	349	555	5,699
8,000 to 30,000 population	8,737	23.75	4,628	4,551				43	34	1,352	26	169	1	48	159	2,354
2,500 to 8,000 population	5,307	20.96	2,437	2,386				35	16	594	7	124		44	128	1,973
Less than 2,500 population	4,264	14.09	2,421	2,378				23	20	338	1	146	1	50	88	1,219
ILLINOIS	174,150	27 33	85,629	73,877				23	11,729	44,706	1,353	39	2,041	12,930	3,301	24,151
30,000 population and over	138,027	30.74	71,538	61,093					10,445	30,711	1,147	6	2,024	12,638	2,468	17,495
8,000 to 30,000 population	14,280	19.22	5,995	5,246				11	738	5,328	100	13	1	144	385	2,314
2,500 to 8,000 population	13,689	28.08	3,958	3,625				4	329	5,955	64	18	5	118	310	3,261
Less than 2,500 population	8,154	12.52	4,138	3,913				8	217	2,712	42	2	11	30	138	1,081
MICHIGAN	169,249	44.76	99,724	98,745			40		939	10,646	1,083	9,136	551	3,332	8,731	36,046
30,000 population and over	143,713	52.39	84,018	83,218			40		760	8,456	869	9,101	522	3,180	7,889	29,648
8,000 to 30,000 population	12,959	28.58	7,613	7,494					119	1,316	113		23	80	345	3,469
2,500 to 8,000 population	7,926	27.33	5,029	4,993					36	657	62	35		34	255	1,854
Less than 2,500 population	4,651	15 80	3,064	3,040					24	187	39		6	38	242	1,075
WISCONSIN	98,796	52.31	70,467	61,066		7,800			1,601	5,856	528	3,960	572	1,170	3,743	12,500
30,000 population and over	61,250	60.81	46,240	40,378		4,808			1,054	4,729	401	1,893	541	958	1,798	4,690
8,000 to 30,000 population	19,973	50.40	13,903	11,769		1,874			260	642	68	1,287	18	117	917	3,021
2,500 to 8,000 population	9,981	52.34	5,724	5,122		479			123	250	26	525	2	55	646	2,753
Less than 2,500 population	7,592	25 78	4,600	3,797		639			164	235	33	255	11	40	382	2,036
WEST NORTH CENTRAL																
MINNESOTA	69,971	43.37	45,194	43,863			140		1,191	5,713	372	3,667	647	1,861	1,599	10,918
30,000 population and over	48,079	56.44	32,713	31,685			117		911	4,260	246	3,667	586	1,745	999	3,863
8,000 to 30,000 population	8,115	42.37	4,854	4,792			4		58	370	46		16	53	225	2,551
2,500 to 8,000 population	7,422	32.28	3,583	3,441			19		123	714	58		22	37	191	2,817
Less than 2,500 population	6,355	18.69	4,044	3,945					99	369	22		23	26	184	1,687

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS OF CITIES, TOWNS, VILLAGES, AND BOROUGHS, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

POPULATION GROUPS	REVENUE RECEIPTS														
	Total	Per capita	Taxes						Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
			Total	General property	Special			Poll	Licenses and permits						
					Inheritance	Income	All other								
WEST NORTH CENTRAL—CON.															
IOWA	$29,094	$19.95	$16,773	$15,927				$192	$654	$2,064	$192		$57	$265	$1,070	$8,673
30,000 population and over	11,211	23.54	7,923	7,641				28	254	509	87		30	257	265	2,140
8,000 to 30,000 population	5,597	20.09	3,035	2,884				39	112	511	56		3	2	318	1,672
2,500 to 8,000 population	5,125	21.53	2,147	2,005				44	98	393	20		7	3	190	2,365
Less than 2,500 population	7,161	15.39	3,668	3,397				81	190	651	29		17	3	297	2,496
MISSOURI	61,573	27.05	39,704	34,021				80	5,603	5,428	391	$58	496	3,111	2,246	10,139
30,000 population and over	52,004	36.75	34,468	29,822				9	4,637	5,267	320	49	481	3,005	2,053	6,361
8,000 to 30,000 population	4,307	15.67	2,154	1,661				10	483	77	40	2		69	71	1,894
2,500 to 8,000 population	2,425	11.88	1,344	1,049				19	276	46	24	6	11	23	58	913
Less than 2,500 population	2,837	7.43	1,738	1,489				42	207	38	7	1	4	14	64	971
NORTH DAKOTA	4,538	17.87	2,124	2,047				7	70	1,228	14	158	1	28	68	917
8,000 to 30,000 population	2,370	27.98	934	881				4	49	868	11	65		18	21	453
2,500 to 8,000 population	826	25.65	296	292					4	232		31		4	21	242
Less than 2,500 population	1,342	9.79	894	874				3	17	128	3	62	1	6	26	222
SOUTH DAKOTA	6,715	24.03	3,684	3,598				16	70	499	36	13	8	72	263	2,140
30,000 population and over	1,029	29.91	543	518					25	104	8			22	42	310
8,000 to 30,000 population	1,956	32.01	1,033	1,011				3	19	230	18	12	5	19	86	553
2,500 to 8,000 population	1,271	32.95	527	512				8	7	45	5			13	44	637
Less than 2,500 population	2,459	16.92	1,581	1,557				5	19	120	5	1	3	18	91	640
NEBRASKA	18,956	24.86	10,212	9,826				65	321	2,348	77	9	265	540	763	4,802
30,000 population and over	9,105	30.61	5,752	5,533				18	201	1,452	64	6	253	456	471	651
8,000 to 30,000 population	2,342	23.97	1,081	1,035				18	28	229	4		3	26	34	965
2,500 to 8,000 population	2,635	27.04	1,024	985				14	25	343	4		2	33	89	1,140
Less than 2,500 population	4,874	18.06	2,355	2,273				15	67	324	5	3	7	25	109	2,046
KANSAS	29,736	28.81	13,659	13,045				129	482	4,510	146	47	18	514	597	10,245
30,000 population and over	9,864	32.46	4,450	4,213					237	1,756	79	12	8	296	158	3,105
8,000 to 30,000 population	8,081	30.18	3,785	3,591				42	152	1,264	41	17	6	122	145	2,701
2,500 to 8,000 population	5,440	34.84	2,145	2,055				38	52	802	18	15	2	57	130	2,251
Less than 2,500 population	6,351	20.86	3,279	3,189				49	41	688	8	3	2	59	141	2,188

SOUTH ATLANTIC																
DELAWARE	7,472	48.38	3,064	2,942				16	106	158	•54	2,890	20	157	82	1,047
30,000 population and over	6,546	61.41	2,687	2,584					103	145	45	2,883	19	148	58	561
2,500 to 8,000 population	566	34.20	143	137				4	2	4	7	2		1	15	394
Less than 2,500 population	360	11.50	234	221				12	1	9	2	5	1	8	9	92
MARYLAND	50,977	48.02	37,262	33,532			$1,398		2,332	1,334	88	1,504	591	2,725	997	6,476
30,000 population and over	48,929	55.41	35,913	32,247			1,364		2,302	1,161	71	1,408	587	2,710	968	6,101
8,000 to 30,000 population	695	14.51	503	494			2		7	20	8	14		2	14	134
2,500 to 8,000 population	711	12.96	426	394			21		11	111	4	35		7	8	120
Less than 2,500 population	652	8.59	420	397			11		12	42	5	47	4	6	7	121
DISTRICT OF COLUMBIA	45,284	92.04	29,929	24,697			2		5,230	696	358	9,703	701	320	1,646	1,931
30,000 population and over	45,284	92.04	29,929	24,697			2		5,230	696	358	9,703	701	320	1,646	1,931
VIRGINIA	37,660	41.04	24,569	21,472				157	2,940	425	589	1,315	166	2,182	1,186	7,228
30,000 population and over	26,217	51.73	17,597	15,557				135	1,905	341	294	874	72	1,986	742	4,311
8,000 to 30,000 population	6,313	40.30	4,036	3,497				10	529	67	123	306	63	140	163	1,415
2,500 to 8,000 population	3,505	26.38	1,958	1,623				7	328	7	99	128	29	45	205	1,034
Less than 2,500 population	1,625	13.39	978	795				5	178	10	73	7	2	11	76	468
WEST VIRGINIA	8,153	12.45	5,856	5,615				35	206	347	163	10	6	203	125	1,443
30,000 population and over	3,599	15.24	2,714	2,553				35	96	136	58		4	109	43	535
8,000 to 30,000 population	2,110	14.18	1,427	1,372					55	98	56	10		64	26	429
2,500 to 8,000 population	1,301	10.84	917	892					25	67	29			15	43	230
Less than 2,500 population	1,143	7.64	798	768					30	46	20		2	15	13	249
NORTH CAROLINA	27,061	24.90	13,745	12,568				144	1,033	2,914	252	47	24	277	779	9,023
30,000 population and over	11,899	27.09	6,635	5,991				46	598	1,893	114	47	21	199	290	2,700
8,000 to 30,000 population	5,824	27.63	2,004	1,788				28	188	317	66			15	141	3,281
2,500 to 8,000 population	5,241	27.81	2,693	2,509				37	147	356	52		2	28	214	1,896
Less than 2,500 population	4,097	16.49	2,413	2,280				33	100	348	20		1	35	134	1,146
SOUTH CAROLINA	9,404	18.29	5,972	5,060				59	853	585	242		7	165	193	2,240
30,000 population and over	3,596	31.78	2,075	1,822				4	249	180	60		7	107	77	1,090
8,000 to 30,000 population	2,724	20.27	1,774	1,431				•25	318	208	75			36	42	589
2,500 to 8,000 population	2,043	16.05	1,290	1,117				17	156	166	72			16	40	459
Less than 2,500 population	1,041	7.47	833	690				13	130	31	35			6	34	102
GEORGIA	25,851	21.74	15,580	13,074				232	2,274	1,071	500	340	46	647	1,217	6,450
30,000 population and over	17,530	33.63	11,442	9,881				104	1,457	747	304	340	38	533	1,045	3,081
8,000 to 30,000 population	3,806	17.97	1,790	1,395				51	341	200	81			42	69	1,624
2,500 to 8,000 population	2,490	13.94	1,082	809				35	238	74	71		6	46	42	1,169
Less than 2,500 population	2,025	7.30	1,266	989				39	238	50	44		2	26	61	576
FLORIDA	35,579	33.70	19,850	18,552					1,298	3,666	356	135	84	377	1,128	9,983
30,000 population and over	17,879	42.65	8,957	8,199					758	1,799	179	42	50	267	753	5,832
8,000 to 30,000 population	6,039	32.32	3,703	3,491					212	181	62	34	20	26	115	1,898
2,500 to 8,000 population	7,633	45.70	4,619	4,371					248	1,082	72	58	11	60	140	1,591
Less than 2,500 population	4,028	27.52	2,571	2,491					80	604	43	1	3	24	120	662

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS OF CITIES, TOWNS, VILLAGES, AND BOROUGHS, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

POPULATION GROUPS	REVENUE RECEIPTS														
	Total	Per capita	Taxes							Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
			Total	General property	Special			Poll	Licenses and permits							
					Inheritance	Income	All other									
EAST SOUTH CENTRAL																
KENTUCKY	$25,778	$25.92	$17,621	$16,145				$53	$1,423	$1,771	$174	$774	$127	$578	$936	$3,797
30,000 population and over	19,923	41.06	13,891	12,961				4	926	1,390	70	763	124	528	788	2,369
8,000 to 30,000 population	2,748	15.77	1,683	1,480				6	197	82	36		1	29	68	849
2,500 to 8,000 population	1,844	12.46	1,142	936				16	190	202	39	11	2	10	37	401
Less than 2,500 population	1,263	6.75	905	768				27	110	97	29			11	43	178
TENNESSEE	30,693	29.59	19,458	18,048			$200	26	1,184	1,354	267	3,349	64	897	785	4,519
30,000 population and over	23,758	36.86	15,743	14,735			200		808	955	168	2,833	56	702	630	2,671
8,000 to 30,000 population	2,939	24.19	1,477	1,309				4	164	203	47	443	5	150	68	546
2,500 to 8,000 population	2,800	19.34	1,403	1,258				13	132	144	36	73	2	16	63	1,063
Less than 2,500 population	1,196	9 45	835	746				9	80	52	16		1	29	24	239
ALABAMA	19,204	20 62	10,909	7,452				66	3,391	2,996	457	1,478	27	386	508	2,443
30,000 population and over	12,357	30.71	7,464	5,498				11	1,955	1,785	222	1,464	25	324	338	735
8,000 to 30,000 population	3,478	17.07	1,799	1,066				24	709	721	121	11		37	62	727
2,500 to 8,000 population	2,244	14.37	1,021	543				13	465	414	69	2	2	12	57	667
Less than 2,500 population	1,125	6.66	625	345				18	262	76	45	1		13	51	314
MISSISSIPPI	13,757	26.29	8,952	8,378				173	401	1,163	136	585	9	89	322	2,501
30,000 population and over	2,974	36.00	1,954	1,810				32	112	430	53	91	2	10	96	338
8,000 to 30,000 population	4,556	27.99	3,183	2,991				48	144	268	51	115		42	89	808
2,500 to 8,000 population	3,305	32.57	1,856	1,731				42	83	316	29	172	6	21	58	559
Less than 2,500 population	2,922	16 56	1,959	1,846				51	62	149	12	207	1	16	79	499
WEST SOUTH CENTRAL																
ARKANSAS	3,527	6.40	2,374	1,671				37	666	70	168	23	79	90	123	600
30,000 population and over	1,427	12.37	1,008	717				9	282		62	12	78	49	58	160
8,000 to 30,000 population	1,033	8.48	658	391				12	255	23	69	7		35	36	205
2,500 to 8,000 population	669	5 09	407	304				8	95	30	30	1	1	4	16	180
Less than 2,500 population	398	2.18	301	259				8	34	17	7	3		2	13	55

LOUISIANA	31,978	32 58	19,663	17,803				122	1,738	2,486	222	1,658	201	757	1,041	5,950
30,000 population and over	25,223	43 72	16,579	15,001				122	1,456	2,124	158	1,658	198	710	937	2,859
8,000 to 30,000 population	3,418	28.65	1,365	1,258					107	156	29		1	15	41	1,811
2,500 to 8,000 population	2,218	14.19	1,027	920					107	123	19		1	4	46	998
Less than 2,500 population	1,119	8 68	692	624					68	83	16		1	28	17	282
OKLAHOMA	23,174	19.68	12,252	11,396					856	727	318		3	1,492	536	7,846
30,000 population and over	9,999	26.22	6,054	5,630					424	622	128			760	359	2,076
8,000 to 30,000 population	5,611	19.92	2,718	2,511					207	80	100		3	255	93	2,362
2,500 to 8,000 population	3,825	19.55	1,573	1,471					102	21	56			276	54	1,845
Less than 2,500 population	3,739	11.72	1,907	1,784					123	4	34			201	30	1,563
TEXAS	64,333	22 06	40,424	39,987				45	392	1,191	624	2,418	240	1,663	2,076	15,697
30,000 population and over	45,113	29 25	29,247	28,994					253	1,112	488	2,375	220	1,438	1,500	8,733
8,000 to 30,000 population	7,833	18.09	4,481	4,405				10	66	13	84		8	93	226	2,928
2,500 to 8,000 population	7,279	14.09	4,331	4,259				21	51	45	41		6	87	222	2,547
Less than 2,500 population	4,108	9.68	2,365	2,329				14	22	21	11	43	6	45	128	1,489
MOUNTAIN																
MONTANA	5,569	22 06	2,866	2,735				22	109	1,214	57	9	5	99	96	1,223
30,000 population and over	708	17 91	568	526				5	37	100	13	5	1	19	2	
8,000 to 30,000 population	2,317	27.04	1,093	1,055				4	34	647	26	1		29	69	452
2,500 to 8,000 population	1,341	23.38	576	541				11	24	327	10	3	2	31	15	377
Less than 2,500 population	1,203	17.22	629	613				2	14	140	8		2	20	10	394
IDAHO	4,124	20 00	2,174	2,127					47	465	30		5	48	72	1,330
8,000 to 30,000 population	1,963	23.41	1,109	1,085					24	253	22		3	16	36	524
2,500 to 8,000 population	1,029	21.72	468	456					12	147	4			24	16	370
Less than 2,500 population	1,132	15.10	597	586					11	65	4		2	8	20	436
WYOMING	3,122	26.31	1,524	1,413					111	546	64		1	36	95	856
8,000 to 30,000 population	1,807	29.41	858	788					70	508	47			24	59	313
2,500 to 8,000 population	260	24 69	164	151					13	17	10			5	1	63
Less than 2,500 population	1,055	22 59	502	474					28	23	7		1	7	35	480
COLORADO	22,904	35.47	11,376	10,768					608	2,672	130	63	54	492	955	7,162
30,000 population and over	16,484	43 81	8,556	8,059					497	1,803	95	63	42	415	809	4,710
8,000 to 30,000 population	1,835	31 75	800	758					42	382	14			40	49	550
2,500 to 8,000 population	2,281	24 85	878	849					29	310	8		10	23	36	1,016
Less than 2,500 population	2,304	19.24	1,142	1,102					40	177	13		2	14	70	886
NEW MEXICO	2,369	17 15	1,156	948					208	396	49	69		35	73	591
8,000 to 30,000 population	1,457	24.45	728	588					140	272	35	23		21	24	354
2,500 to 8,000 population	599	13.17	278	240					38	112	8	23		10	41	127
Less than 2,500 population	313	9 48	150	120					30	12	6	23		4	8	110

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS OF CITIES, TOWNS, VILLAGES, AND BOROUGHS, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

POPULATION GROUPS	REVENUE RECEIPTS														
	Total	Per capita	Taxes							Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
			Total	General property	Special			Poll	Licenses and *permits*							
					Inheritance	*Income*	*All other*									
MOUNTAIN—Continued																
ARIZONA	$5,599	$31.38	$2,667	$2,455				$8	$204	$1,068	$70			$88	$122	$1,584
30,000 population and over	3,593	42.22	1,551	1,480				2	71	875	45			69	78	975
8,000 to 30,000 population	310	17.37	199	176					21	1	3			2	15	90
2,500 to 8,000 population	1,234	24.02	698	602				5	91	87	20			14	25	390
Less than 2,500 population	462	19.19	219	197				1	21	105	2			3	4	129
UTAH	6,778	18.38	3,754	3,479					275	621	108	$6	$4	74	323	1,588
30,000 population and over	4,057	22.02	2,559	2,402					157	467	67			51	160	753
8,000 to 30,000 population	532	20.78	254	240					14	33	12			5	31	197
2,500 to 8,000 population	1,242	20.37	465	407					58	90	21	5	2	11	71	577
Less than 2,500 population	947	9 67	476	430					46	31	8	1	2	7	61	361
NEVADA	1,225	22 42	928	710				23	195	46	16		6	18	41	170
8,000 to 30,000 population	489	24.95	444	324				11	109	4	9		6	9	17	
2,500 to 8,000 population	357	22.40	271	212				11	48	20	4			9	7	46
Less than 2,500 population	379	19.85	213	174				1	38	22	3				17	124
PACIFIC																
WASHINGTON	47,998	46.84	17,989	17,600					389	6,956	411	167	499	753	889	20,334
30,000 population and over	38,285	58.17	14,469	14,220					249	4,689	256	40	478	596	747	17,010
8,000 to 30,000 population	5,330	34.09	1,850	1,776					74	1,575	89	57	14	70	72	1,603
2,500 to 8,000 population	2,104	24 91	766	733					33	418	30	29	1	47	34	779
Less than 2,500 population	2,279	18.13	904	871					33	274	36	41	6	40	36	942
OREGON	19,080	31.90	9,732	9,399					333	3,533	197		54	757	315	4,492
30,000 population and over	11,943	38.95	6,277	6,042					235	2,432	123		51	597	195	2,268
8,000 to 30,000 population	3,401	32.07	1,427	1,386					41	657	81			117	32	1,137
2,500 to 8,000 population	1,885	21.32	1,059	1,024					35	268	34			33	46	445
Less than 2,500 population	1,851	19.08	969	947					22	176	9		3	10	42	642

CALIFORNIA	210,012	46.45	109,842	102,953					6,889	22,301	2,591	3,157	1,876	5,449	4,994	59,802
30,000 population and over	174,991	52.14	91,801	86,769					5,032	16,315	1,551	2,787	1,735	5,009	4,199	51,594
8,000 to 30,000 population	17,241	29.95	9,166	8,375					791	2,104	445	234	81	166	497	4,548
2,500 to 8,000 population	12,880	29.83	6,176	5,499					677	2,992	419	122	49	144	234	2,744
Less than 2,500 population	4,900	31.08	2,699	2,310					389	890	176	14	11	130	64	916

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF STATES, COUNTIES, CITIES, TOWNS, VILLAGES, AND BOROUGHS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY GEOGRAPHIC DIVISIONS AND STATES: 1932

[Totals expressed in thousands]

STATE AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
			Operation and maintenance of general departments												
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous	Operation and maintenance of public-service enterprises	Interest	Outlays
Grand total	$9,562,615	$76.80	[1] $6,049,108											$307,944	$843,868	$2,361,695
State governments	2,505,835	20.24	1,501,393	$123,333	$86,875	$37,292	$235,690	$274,920	$602,065	$2,405	$8,054	$72,965	$57,794	6,330	112,258	885,854
Counties	1,411,826	12.88	981,192	251,150	44,231	32,778	236,350	182,120	178,406	3,772	7,618		44,767	489	118,875	311,270
Cities, towns, villages, and boroughs	3,594,647	45.32	[1] 2,070,192											282,891	424,139	817,425
School districts [2]	1,536,472	(3)	1,249,550	955		1,526		108	1,239,220	4,377	255		3,109	21	108,593	178,308
Townships	252,542	(3)	[1] 186,735											2,065	16,658	47,084
Other civil divisions [4]	261,293	(3)	[1] 60,046											16,148	63,345	121,754
GEOGRAPHIC DIVISIONS																
NEW ENGLAND	730,123	88.56	485,509	41,899	67,297	32,728	67,657	76,474	155,060	6,199	10,730	5,517	21,948	24,604	39,599	180,411
State governments	178,747	21.72	105,393	12,992	8,444	6,479	17,679	29,248	17,087	414	506	5,517	7,027	346	4,437	68,571
Counties	17,826	2.68	12,879	5,153	1,175	667	471	4,062	825	81	53		392		657	4,290
Cities, towns, villages, and boroughs	452,980	66.79	307,624	19,319	54,433	24,521	35,754	38,218	107,415	5,104	9,614		13,226	22,435	29,762	93,159
School districts	3,191	(3)	2,368	34		83			2,212				39		551	272
Towns and plantations (townships)	73,257	(3)	56,088	4,162	2,826	765	13,639	4,946	27,511	600	550		1,086	923	3,478	12,768
Other civil divisions	4,122	(3)	1,157	239	399	212	114		10		7		178	900	714	1,351
MIDDLE ATLANTIC	2,858,355	107.18	1,793,608	175,037	232,153	116,383	263,249	228,629	693,827	10,282	38,629	15,906	79,513	60,126	259,619	745,002
State governments	647,457	24.28	435,843	31,982	25,602	9,106	54,662	95,933	183,816	453	4,830	15,906	13,553	47	24,425	187,142
Counties	271,775	15.44	147,340	44,826	8,786	8,442	25,834	46,383	1,524	221	5,108		6,216	37	25,468	98,930
Cities, towns, villages, and boroughs	1,423,863	66.58	878,005	88,440	189,329	94,729	84,675	75,539	250,407	9,205	27,835		57,852	56,819	169,951	319,088

School districts	334,665	(3)	261,284	699		766			257,947	183	161		1,528		23,937	49,444
Townships	95,727	(3)	63,531	9,090	8,295	3,340	38,075	3,319	133	220	695		364	594	9,075	22,527
Other civil divisions	84,868	(3)	7,605		150			7,455						2,629	6,763	67,871
EAST NORTH CENTRAL	1,995,273	77.68	1,277,526											76,054	171,149	470,544
State governments	409,995	15.98	256,926	19,395	15,984	5,062	41,576	60,226	92,324	528	977	12,373	8,481	301	13,502	139,266
Counties	303,477	11.81	208,751	51,919	9,618	11,485	59,011	51,051	6,843	937	688		17,201	73	20,866	73,787
Cities, towns, and villages	670,966	34.85	358,920											73,801	83,982	154,263
School districts	484,808	(3)	384,187	217		660		108	377,402	4,192	94		1,514	21	35,456	65,144
Townships	62,259	(3)	48,118											535	3,253	10,353
Other civil divisions	63,768	(3)	20,624	1	225	4,299	412			108	14,313	1,022	244	1,323	14,090	27,731
WEST NORTH CENTRAL	950,818	71.10	595,919											37,256	62,810	254,833
State governments	282,882	21.16	140,030	12,658	7,572	3,869	25,042	22,944	53,210	329	425	9,687	4,294	2,712	14,739	125,401
Counties	196,787	15.69	121,821	38,929	3,364	2,316	42,482	20,299	6,241	66	289		7,835		12,922	62,044
Cities, towns, villages, and boroughs	217,452	28.33	112,705											32,656	21,729	50,362
School districts	226,230	(3)	199,779						199,779						10,903	15,548
Townships and precincts	17,625	(3)	16,556											13	264	792
Other civil divisions	9,842	(3)	5,028											1,875	2,253	686
SOUTH ATLANTIC	776,158	48.58	492,040											23,309	97,141	163,668
State governments	273,696	17.69	159,552	13,679	7,254	4,954	26,924	17,198	73,469	194	153	8,478	7,249	120	20,122	93,902
Counties	166,723	11.95	123,865	28,342	4,480	2,072	27,329	8,667	50,763	161	54		1,997	132	25,432	17,294
Cities, towns, and villages	253,718	36.30	146,346											22,718	39,658	44,996
School districts	73,005	(3)	60,971	5		17			60,921				28		6,498	5,536
Other civil divisions	9,016	(3)	1,306											339	5,431	1,940
EAST SOUTH CENTRAL	364,012	36.44	247,276											7,776	41,944	67,016
State governments	134,082	13.45	86,630	8,937	2,972	2,700	16,831	10,046	36,347	96	87	3,905	4,709	844	12,595	34,013
Counties	102,396	10.25	78,984	14,853	1,683	1,871	21,337	5,292	31,704	91	5		2,098	45	12,374	10,993
Cities, towns, and villages	95,216	27.31	54,500											6,887	15,066	18,763
School districts	29,247	(3)	26,223						26,223						829	2,195
Other civil divisions	3,071	(3)	939		296							643			1,080	1,052
WEST SOUTH CENTRAL	673,864	54.46	372,732											21,287	76,730	203,115
State governments	272,644	22.17	135,635	11,345	5,694	2,345	22,247	16,483	64,367	86	100	4,855	8,113	118	10,784	126,107
Counties and parishes	92,958	7.81	63,372	23,559	3,317	944	22,583	5,437	5,105	85	441		1,901	1	12,867	16,718
Cities, towns, and villages	133,745	23.77	61,869											15,873	24,619	31,354
School districts	134,399	(3)	104,662						104,662						12,839	16,898
Townships	3,674	(3)	2,442	293			2,123						26		588	644
Other civil divisions	36,444	(3)	4,752		1,287	27	2,475					657	306	5,295	15,633	11,364
MOUNTAIN	304,484	81.40	211,494											8,511	21,079	63,400
State governments	103,505	27.72	59,169	4,942	3,072	810	14,194	6,332	22,629	69	132	5,658	1,331		2,423	41,913
Counties	61,277	17.77	53,406	14,119	2,367	524	10,449	6,065	16,884	208	16		2,774	107	3,683	4,081
Cities, towns, and villages	52,491	26.74	25,419											8,299	7,179	11,594
School districts	79,189	(3)	69,643						69,641	2					4,759	4,787
Other civil divisions	8,022	(3)	3,857		55		931					2,855	36	105	3,035	1,025

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF STATES, COUNTIES, CITIES, TOWNS, VILLAGES, AND BOROUGHS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY GEOGRAPHIC DIVISIONS AND STATES: 1932—Continued

[Totals expressed in thousands]

STATE AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
			Operation and maintenance of general departments												
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous	Operation and maintenance of public-service enterprises	Interest	Outlays
GEOGRAPHIC DIVISIONS—Con.															
PACIFIC	$909,528	$107.50	$573,004											$49,021	$73,797	$213,706
State governments	202,827	24.00	122,215	$7,403	$10,281	$1,967	$16,535	$16,510	$58,816	$236	$844	$6,586	$3,037	1,842	9,231	69,539
Counties	198,607	25.45	170,774	29,450	9,441	4,457	26,804	34,864	58,517	1,922	966		4,353	94	4,606	23,133
Cities and towns	294,216	47.89	124,804											43,403	32,193	93,816
School districts	171,738	(3)	140,433						140,433						12,821	18,484
Other civil divisions	42,140	(3)	514,778	2	1,203	692	3,504			105	160	8,312	582	3,682	14,946	8,734
NEW ENGLAND																
MAINE	63,729	79.66	41,073	3,391	3,776	1,288	10,390	5,388	14,083	347	239	902	1,269	1,056	3,009	18,591
State government	26,785	33.48	14,573	650	1,146	658	4,285	2,422	3,708	52	8	902	742	91	1,099	11,022
Counties	2,066	2.58	1,555	885	216	1	171	250		2			30		125	386
Cities and villages	13,041	39.10	9,873	762	1,645	422	1,846	1,040	3,529	154	169		306	454	825	1,859
Towns and plantations (townships)	20,529	(3)	15,015	1,071	769	195	4,066	1,676	6,846	139	62		191	220	623	4,671
Other civil divisions	1,308	(3)	57	23		12	22							291	337	623
NEW HAMPSHIRE	37,924	81.03	29,214	2,225	2,287	824	10,509	3,490	8,165	312	272	679	451	1,066	1,445	6,199
State government	13,054	28.01	10,440	632	516	236	5,394	1,098	1,671	24	1	679	189		273	2,341
Counties	2,265	4.84	2,001	449	23	1		1,422					106		75	189
Cities	10,280	44.12	7,340	503	1,252	422	1,549	472	2,693	147	183		119	621	644	1,675
Towns (townships)	12,325	(3)	9,433	641	496	165	3,566	498	3,801	141	88		37	445	453	1,994

VERMONT	24,525	68.13	16,683	1,433	798	452	5,044	1,905	5,879	126	86	616	344	952	1,255	5,635
State government	10,260	28.50	6,249	648	297	307	2,185	909	1,028	15	5	616	239		434	3,577
Counties	112	.31	70	53	1			15					1		7	35
Cities and villages	4,938	30.89	2,937	278	413	105	777	267	914	30	56		96	831	391	779
School districts	539	(3)	524						524						9	6
Towns (townships)	8,623	(3)	6,876	454	66	40	2,076	714	3,413	81	24		8	113	405	1,229
Other civil divisions	53	(3)	27		21		6							8	9	9
MASSACHUSETTS	413,153	96.31	272,263	23,268	42,028	22,096	26,441	49,123	81,608	4,133	7,517	1,850	14,199	17,714	20,734	102,442
State government	74,058	17.31	43,474	6,438	4,064	2,900	1,676	17,236	5,640	116	257	1,850	3,297	229	1,181	29,174
Counties	11,655	3.43	7,686	3,561	852	665	300	1,490	573	63	53		129		306	3,663
Cities and towns	326,830	76.00	220,886	13,269	37,038	18,531	24,459	30,397	75,395	3,954	7,207		10,636	17,259	19,171	69,514
Other civil divisions	610	(3)	217		74		6						137	226	76	91
RHODE ISLAND	51,906	74.58	31,415	3,206	5,465	2,303	3,868	3,271	10,720	187	630	438	1,327	1,216	5,250	14,025
State government	13,189	18.95	7,954	1,530	591	503	1,200	1,935	1,100	38	83	438	536	15	845	4,377
Cities and towns	38,418	55.07	23,342	1,557	4,874	1,800	2,668	1,336	9,620	149	547		791	1,100	4,385	9,591
Other civil divisions	299	(3)	119	119										103	20	57
CONNECTICUT	138,886	85.21	94,861	8,376	12,943	5,765	11,405	13,297	34,605	1,094	1,986	1,032	4,358	2,600	7,906	33,519
State government	41,401	25.40	22,703	3,094	1,830	1,875	2,939	5,648	3,940	169	152	1,032	2,024	13	605	18,080
Counties	1,728	1.06	1,567	205	83			885	252	16			126		144	17
Cities and boroughs	59,473	56.20	43,246	2,950	9,231	3,241	4,455	4,706	15,264	670	1,451		1,278	2,170	4,346	9,711
School districts	2,652	(3)	1,844	34		83			1,688				39		542	266
Towns (townships)	31,780	(3)	24,764	1,996	1,495	368	3,931	2,058	13,451	239	376		850	145	1,997	4,874
Other civil divisions	1,852	(3)	737	97	304	198	80		10		7		41	272	272	571
MIDDLE ATLANTIC																
NEW YORK	1,639,406	127.96	1,027,083	96,167	133,819	77,268	102,799	133,896	381,350	5,752	25,601	8,610	56,821	33,721	145,743	432,859
State government	362,210	28.27	243,717	16,510	11,787	3,532	23,172	55,009	112,955	200	4,008	8,610	6,934	47	17,752	100,694
Counties	119,906	20.96	56,009	14,569	3,659	4,762	7,695	20,750	876		2,298		1,397		8,653	55,244
Cities and villages	976,060	88.02	625,824	58,476	118,303	66,312	50,243	55,284	294,634	5,477	18,718		42,327	32,571	106,915	219,750
School districts	86,834	(3)	61,702						61,702						6,108	19,024
Towns (townships)	56,001	(3)	39,681	6,612	4,920	2,662	21,686	2,853	133	75	577		163		3,436	12,885
Other civil divisions	38,395	(3)	150		150									1,103	2,880	34,262
NEW JERSEY	537,024	129.97	308,575	31,336	45,942	19,313	34,368	41,653	115,517	2,414	6,069	2,610	9,355	16,597	54,870	156,982
State government	119,556	28.93	70,854	5,449	5,053	1,825	10,618	17,967	24,349	129	505	2,610	2,349		3,863	44,839
Counties	71,451	17.29	45,582	11,494	2,651	3,373	8,597	13,733	638	121	2,073		2,902		7,844	18,025
Cities, towns, boroughs, and villages	228,098	67.94	134,632	11,915	34,863	13,437	11,727	9,487	43,908	2,019	3,373		3,303	14,712	30,814	47,940
School districts	60,785	(3)	46,622						46,622						5,243	5,920
Townships	19,881	(3)	10,885	2,478	3,375	678	3,424	466		145	118		201	580	4,149	4,267
Other civil divisions	37,253	(3)												1,305	2,957	32,991
PENNSYLVANIA	681,925	70.13	457,950	47,534	47,392	19,892	66,084	53,080	166,960	2,116	6,959	4,686	13,337	9,808	59,006	155,161
State government	165,691	17.05	121,272	10,023	8,762	3,749	20,872	22,957	45,512	124	317	4,686	4,270		2,810	41,693
Counties	80,418	10.37	45,749	18,763	2,476	307	9,539	11,900	10	100	737		1,917	37	8,971	25,661
Cities, boroughs, and towns	219,705	31.65	117,549	18,049	36,154	14,980	22,708	10,768	1,815	1,709	5,744		5,622	9,536	32,222	60,398
School districts	187,046	(3)	152,960	699		769			149,623	183	161		1,528		12,586	21,500
Townships	19,845	(3)	12,965				12,965							14	1,491	5,375
Other civil divisions	9,220	(3)	7,455					7,455						221	926	518

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF STATES, COUNTIES, CITIES, TOWNS, VILLAGES, AND BOROUGHS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY GEOGRAPHIC DIVISIONS AND STATES: 1932—Continued

[Totals expressed in thousands]

STATE AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and *maintenance* of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General *government*	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
EAST NORTH CENTRAL															
OHIO	$493,394	$73 24	$301,950	$31,168	$30,568	$16,118	$50,483	$30,023	$124,747	$3,597	$3,157	$2,551	$12,538	$19,999	$50,205	$119,240
State government	76,977	11.47	50,004	4,213	3,161	516	11,960	10,693	14,518	41	201	2,551	2,760	75	527	26,371
Counties	87,683	13.02	53,945	17,666	3,233	4,687	12,651	9,558	825	509	80	-------	4,736	73	8,103	25,562
Cities and villages	171,522	33.78	79,685	7,895	23,873	10,361	19,238	9,233	3,081	359	2,314	-------	3,331	19,388	26,933	45,516
School districts	140,382	(3)	111,095	150	-------	545	-------	108	106,323	2,577	69	-------	1,323	-------	12,502	16,985
Townships	11,685	(3)	9,204	1,213	76	9	5,644	1,031	-------	3	54	-------	144	463	167	1,551
Other civil divisions	4,945	(3)	1,017	1	225	-------	-------	-------	-------	108	439	-------	244	-------	1,973	1,955
INDIANA	209,033	63.92	143,867	12,663	14,276	4,071	22,770	15,135	65,936	1,925	2,165	1,529	3,397	7,341	10,320	47,505
State government	50,155	15 39	29,607	1,739	1,463	456	6,983	5,086	10,960	76	226	1,529	1,089	-------	141	20,407
Counties	30,771	9.41	22,914	6,609	1,572	709	8,059	4,387	552	36	46	-------	974	-------	2,165	5,652
Cities and towns	47,513	22.25	26,639	2,620	10,961	2,791	5,579	736	10	1,985	1,867	-------	990	7,320	2,767	10,787
School districts	65,012	(3)	55,390	67	-------	115	-------	-------	54,260	722	25	-------	191	21	3,074	6,537
Townships	15,582	(3)	9,297	1,628	280	-------	2,149	4,926	154	6	1	-------	153	-------	2,173	4,112
ILLINOIS	592,355	76.46	360,199	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	15,707	60,216	156,283
State government	107,805	13.92	62,149	7,413	5,370	1,042	5,315	24,098	12,743	193	231	3,722	2,013	27	8,263	37,375
Counties	54,198	7.00	37,193	12,995	2,026	1,197	5,322	12,009	259	6	-------	-------	3,384	-------	3,236	13,714
Cities, towns, and villages	180,332	28 31	93,755	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	14 357	22,444	49,776
School districts	178,252	(3)	135,603	-------	-------	-------	-------	-------	135,603	-------	-------	-------	-------	-------	13,707	28,942
Townships	13,626	(3)	11,931	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	424	671
Other civil divisions	58,742	(3)	19,572	-------	-------	4,293	412	-------	-------	13,874	987	-------	1,323	12,092	25,755	

MICHIGAN	430,996	83.86	290,937											23,705	41,217	75,137
State government	102,188	20.59	71,760	3,288	3,456	1,687	9,526	11,729	38,419	67	140	2,179	1,269	199	4,482	25,746
Counties	68,392	13.78	52,294	9,705	1,328	3,049	17,685	12,348	580	386	192		7,030		3,765	12,333
Cities and villages	171,283	45.30	95,409											23,464	26,822	25,588
School districts	79,757	(3)	63,073						62,180	893					5,838	10,846
Townships	9,376	(3)	8,401											42	309	624
WISCONSIN	269,195	90.74	177,573	13,279	15,014	9,620	37,825	24,713	65,787	1,435	3,417	2,427	4,056	9,302	9,191	73,429
State government	72,870	24.54	43,415	2,742	2,531	1,361	7,802	9,220	15,684	151	179	2,392	1,350		88	29,367
Counties	62,433	21.02	42,370	4,944	1,459	1,552	15,204	12,749	4,627		368		1,077		3,547	16,516
Cities and villages	100,316	53.11	63,432	4,023	10,860	6,193	7,897	2,340	26,425	1,233	2,865		1,576	9,272	5,016	22,596
School districts	21,205	(3)	19,036						19,036						335	1,834
Towns (townships)	12,590	(3)	9,285	1,570	161	214	6,832	401	15	31	5		53	30	180	3,095
Other civil divisions	81	(3)	35									35			25	21
WEST NORTH CENTRAL																
MINNESOTA	222,994	86.36	139,577											7,882	16,211	59,324
State government	74,993	29.04	40,586	3,311	2,477	1,252	5,507	5,059	17,648	62	62	3,062	2,146		4,050	30,357
Counties	34,848	13.50	19,509	6,147	724	1,452	5,461	3,459	279	55	222	3,062	1,710		3,970	11,369
Cities, boroughs, and villages	68,202	42.27	39,425											7,882	6,918	13,977
School districts	38,108	(3)	33,859						33,859						1,127	3,122
Townships	6,843	(3)	6,198												146	499
IOWA	200,136	80.77	120,281	14,992	5,435	1,890	24,245	11,326	54,801	819	1,135	2,027	3,611	5,739	11,428	62,688
State government	49,466	19.96	23,580	2,119	1,131	680	3,384	5,445	8,090	118	181	1,890	542		678	25,208
Counties	75,369	30.42	38,612	10,917	287		17,397	5,835	1,912				2,264		5,346	31,411
Cities and towns	26,740	18.34	12,992	1,956	4,017	1,210	3,464	46		701	954		644	5,739	2,459	5,550
School districts	47,814	(3)	44,799						44,799						2,535	480
Townships	161	(3)	161										161			
Other civil divisions	586	(3)	137									137			410	39
MISSOURI	213,279	58.40	127,024											6,586	14,291	65,378
State government	64,611	17.72	28,587	3,738	1,595	730	5,651	5,225	9,592	37	81	1,573	365		4,136	31,888
Counties	24,674	8.74	15,840	6,125	382	225	4,437	3,889	233		44		502		1,409	7,425
Cities and towns	69,857	30.69	36,956											6,586	5,486	20,830
School districts	49,540	(3)	42,230						42,230						2,169	5,141
Other civil divisions	4,597	(3)	3,411											1	1,091	94
NORTH DAKOTA	44,766	65.45	31,417											2,554	3,976	6,819
State government	16,302	23.83	8,401	629	453	322	1,240	1,310	3,418	10	12	768	239	1,909	2,143	3,849
Counties	8,741	12.78	6,465	2,403	262	90	795	1,827	302		11		775		266	2,010
Cities, towns, and villages	3,955	15.57	2,249											645	664	397
School districts	13,225	(3)	11,942						11,942						864	419
Townships	2,327	(3)	2,186												23	118
Other civil divisions	216	(3)	174								162		12		16	26

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF STATES, COUNTIES, CITIES, TOWNS, VILLAGES, AND BOROUGHS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY GEOGRAPHIC DIVISIONS AND STATES: 1932—Continued

[Totals expressed in thousands]

STATE AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
			Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
WEST NORTH CENTRAL—Continued															
SOUTH DAKOTA	$50,287	$71 94	$32,846										$2,145	$4,559	$10,737
State government	18,412	26.34	8,564	$890	$351	$303	$1,688	$1,020	$3,449	$16	$25	$630	$192	595	2,672	6,581
Counties	10,435	14.93	7,770	2,610	347	259	1,825	1,238	430		1		1,060		374	2,291
Cities and towns	6,050	21.65	2,855											1,550	642	1,003
School districts	13,481	(3)	11,903						11,903						806	772
Townships	1,550	(3)	1,495												*16*	*39*
Other civil divisions	359	(3)	259		117							142			49	51
NEBRASKA	89,806	64.80	60,359											5,508	4,754	19,185
State government	25,443	18.36	13,799	798	556	201	3,739	2,081	5,324	21	19	702	358		10	11,634
Counties	17,695	12 77	14,267	5,014	620	76	6,092	1,566	223				676		336	3,092
Cities and villages	16,713	21.92	8,178											3,633	2,172	2,730
School districts	24,630	(3)	21,682						21,682						1,680	1,268
Townships and precincts	1,533	(3)	1,489												24	19
Other civil divisions	3,792	(3)	944			198						746		1 1,874	532	442
KANSAS	129,550	68 47	84,416											6,842	7,591	30,702
State government	33,655	17.79	16,513	1,173	1,009	381	3,833	2,804	5,689	65	45	1,062	452	208	1,050	15,884
Counties	25,625	13.23	19,358	5,713	742	211	6,475	2,485	2,862	11	11		848		1,221	4,446
Cities	25,935	25.12	10,050											6,622	3,388	5,875
School districts	39,432	(3)	33,364						33,364						1,722	4,346
Townships	5,211	(3)	5,027											12	55	217
Other civil divisions	292	(3)	103									73	30		155	34

SOUTH ATLANTIC																
DELAWARE	24,912	103.80	13,067											815	1,421	9,609
State government	13,914	57.98	7,306	427	411	209	325	752	4,497	13	91	321	260		166	6,442
Counties	3,132	13.05	2,120	553	218	31	744	484		8			82		471	541
Cities and towns	7,797	50.48	3,641											815	715	2,626
School districts	69	(3)													69	
MARYLAND	116,870	70.83	71,565											3,117	12,086	30,102
State government	33,684	20.50	21,651	2,567	1,417	1,212	5,023	3,680	6,044	36	10	1,226	436	90	1,450	10,493
Counties	19,962	23.96	14,855	1,343	789	229	2,466	817	8,849	8	6		343		1,845	3,262
Cities, towns, and villages	61,087	57.54	34,875											2,689	8,295	15,228
Other civil divisions	2,137	(3)	184											338	496	1,119
DISTRICT OF COLUMBIA	48,134	97.83	33,473	1,894	6,644	2,720	3,101	5,036	9,529	430	2,097		2,022	960		13,701
City	48,134	97.83	33,473	1,894	6,644	2,720	3,101	5,036	9,529	430	2,097		2,022	960		13,701
VIRGINIA	106,723	43.86	74,563											3,260	9,900	19,000
State government	42,493	17.47	31,071	2,824	1,377	1,272	6,891	3,761	11,995	39	5	1,402	1,505		943	10,479
Counties	25,519	14.86	21,209	2,350	506	213	5,486	608	11,930	41	1		74	40	1,711	2,559
Cities and towns	38,469	41.92	22,240											3,220	7,195	5,814
Other civil divisions	242	(3)	43												51	148
WEST VIRGINIA	85,113	48.47	53,922	6,978	3,860	1,386	8,691	3,183	28,920	41	172	498	213	918	7,556	22,717
State government	31,623	18.01	14,307	1,488	1,026	542	4,049	1,749	4,864	14	29	498	48		3,600	13,716
Counties	17,433	9.93	10,597	4,695	816	295	3,365	1,283		6	20		117		2,163	4,673
Cities, towns, and villages	8,192	12.51	4,962	795	2,018	529	1,277	151		21	123		48	918	926	1,386
School districts	27,865	(3)	24,056						24,056						867	2,942
NORTH CAROLINA	129,502	40.07	83,812	7,030	5,381	2,329	11,531	4,667	49,043	164	200	1,122	2,345	4,637	27,798	13,255
State government	47,008	14.54	31,993	1,251	934	614	3,697	1,970	21,176	39	6	1,111	1,195	27	8,065	6,923
Counties	46,439	14.37	34,306	3,867	1,070	606	5,342	2,219	20,255	26	7		914	2	8,843	3,288
Cities, towns, and villages	25,083	23.08	9,660	1,912	3,377	1,099	2,275	478		99	187		233	4,608	8,870	1,945
School districts	10,368	(3)	7,613						7,612						1,675	1,081
Other civil divisions	604	(3)	241			10	217					11	3		345	18
SOUTH CAROLINA	68,830	39.47	33,693											1,240	11,381	22,516
State government	38,297	21.97	12,618	1,239	662	373	829	1,555	6,033	14	1	1,023	889	3	4,725	20,951
Counties	9,561	5.48	5,722	2,375	594	237	1,537	799	25	65	11		79	61	3,056	722
Cities and towns	8,377	16.29	4,380											1,176	2,281	540
School districts	12,460	(3)	10,952	1		14			10,913				24		1,205	303
Other civil divisions	135	(3)	21			11						2	8		114	
GEORGIA	97,832	33.62	65,902											3,316	5,638	22,976
State government	40,952	14.08	21,215	1,736	705	411	3,061	1,765	10,637	39	7	1,117	1,737		1,169	18,568
Counties	16,829	5.78	13,355	5,539	424	354	5,252	1,621	2	7	7		149	29	1,735	1,710
Cities, towns, and villages	24,441	20.56	16,925											3,287	2,342	1,887
School districts	15,609	(3)	14,406	4		3			14,395				4		392	811
Other civil divisions	1	(3)	1									1				

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF STATES, COUNTIES, CITIES, TOWNS, VILLAGES, AND BOROUGHS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY GEOGRAPHIC DIVISIONS AND STATES: 1932—Continued

[Totals expressed in thousands]

STATE AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
			Operation and maintenance of general departments												
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous	Operation and maintenance of public-service enterprises	Interest	Outlays
SOUTH ATLANTIC—Continued															
FLORIDA	$98,242	$64.68	$62,043												
State government	25,725	16.94	19,391	$2,147	$722	$321	$3,049	$1,966	$8,223		$4	$1,780	$1,179	$5,046	$21,361	$9,792
Counties	27,848	18.33	21,701	7,615	63	107	3,137	836	9,702		2		239		4	6,330
Cities, towns, and villages	32,138	34.95	16,190												5,608	539
Special school districts	6,634	(3)	3,945						3,945					5,045	9,034	1,869
Other civil divisions	5,897	(3)	816	93		64	102	66				491		1	4,425	655
EAST SOUTH CENTRAL															
KENTUCKY	95,110	36.09	65,500												
State government	38,087	14.45	24,384	3,577	803	600	6,141	2,554	9,295	$22	26	1,017	344	1,989	5,359	22,262
Counties	11,688	4.44	9,401	3,138	480	522	3,421	1,421	15	24			380	77	809	12,817
Cities, towns, and villages	28,452	28.61	16,930												1,504	783
School districts	16,820	(3)	14,738						14,738					1,912	2,575	7,035
Other civil divisions	63	(3)	47									47			455	1,627
															10	
TENNESSEE	106,684	40.33	69,884													
State government	36,795	13.91	23,362	2,334	1,030	657	5,846	2,401	8,684	24	55	838	1,493	2,353	16,133	18,314
Counties	33,643	12.72	26,083	3,807	478	575	4,413	1,797	14,654	42	4		333	72	5,885	7,476
Cities, towns, and villages	33,738	32.57	18,814											45	3,931	3,584
Special school districts	1,404	(3)	1,277						1,277					2,236	6,026	6,662
Other civil divisions	1,104	(3)	348									348			38	89
															253	503

ALABAMA	90,146	33.67	60,598										1,979	10,741	16,828
State government	36,520	13.70	22,586	1,970	849	823	1,918	3,350	10,712	29	2	1,230	1,703	695	4,402	8,837
Counties	32,944	12.31	26,930	4,456	535	409	3,861	1,202	16,077	25	1		364		2,287	3,727
Cities and towns	20,682	22.21	11,082											1,284	4,052	4,264
MISSISSIPPI	72,072	35.47	51,294											1,455	9,711	9,612
State government	22,680	11.21	16,298	1,056	285	620	2,926	1,741	7,656	21	4	820	1,169		1,499	4,883
Counties	24,121	11.87	16,570	3,452	210	365	9,692	872	958				1,021		4,652	2,899
Cities, towns, and villages	12,344	23.59	7,674											1,455	2,413	802
School districts	11,023	(3)	10,208						10,208						336	479
Other civil divisions	1,904	(3)	544		296							248			811	549
WEST SOUTH CENTRAL																
ARKANSAS	68,356	36.65	35,006											583	11,129	21,638
State government	39,073	20.95	11,495	1,691	518	407	1,771	1,061	4,694	9		815	619	63	7,764	19,751
Counties	11,751	6.30	10,866	3,380	192	176	3,058	664	3,088	1			307		207	678
Cities and towns	3,273	5.94	2,357											375	247	294
School districts	11,559	(3)	9,679						9,679						1,123	757
Other civil divisions	2,700	(3)	609		195	27	176					189	22	145	1,788	158
LOUISIANA	162,767	76.34	64,997											8,216	16,277	73,277
State government	83,687	39.38	26,673	1,722	1,434	663	6,091	4,512	9,006	27	48	1,145	2,025	55	2,692	54,267
Parishes	6,384	3.84	5,822	3,192	70	153	1,342	628	28	5	8		396		295	267
Cities, towns, and villages	36,433	37.12	18,054											3,869	5,088	9,422
School districts	15,215	(3)	11,776						11,776						1,425	2,014
Other civil divisions	21,048	(3)	2,672		1,070		1,421					181		4,292	6,777	7,307
OKLAHOMA	131,636	54.10	83,456	8,959	6,267	1,661	12,936	6,811	42,563	327	950	679	2,303	4,125	12,467	31,588
State government	43,261	17.92	26,049	1,636	1,136	575	3,713	5,156	11,576	15	33	679	1,530		305	16,907
Counties	23,432	9.63	16,666	5,347	1,545	164	5,546	1,427	1,896	4	403		334		2,283	4,483
Cities and towns	23,855	20.26	9,208	1,683	3,586	922	1,554	228		308	514		413	4,125	5,398	5,124
School districts	37,414	(3)	29,091						29,091						3,893	4,420
Townships	3,674	(3)	2,442	293			2,123						26		588	644
TEXAS	311,105	52.35	189,273											8,363	36,857	76,612
State government	106,623	18.09	71,418	6,296	2,606	700	10,672	5,754	39,181	35	19	2,216	3,939		23	35,182
Counties	51,391	8.65	30,018	11,640	1,510	451	12,637	2,718	93	75	30		864	1	10,032	11,290
Cities, towns, and villages	70,184	24.07	32,250											7,504	13,886	16,544
School districts	70,211	(3)	54,116						54,116						6,398	9,697
Other civil divisions	12,696	(3)	1,471		21		879					287	284	858	6,463	3,899
MOUNTAIN																
MONTANA	42,726	79.47	29,931	3,760	1,827	503	4,448	2,411	14,324	168	122	1,169	1,199	1,136	2,972	8,687
State government	14,516	27.00	7,446	592	455	194	1,718	856	2,620	5	1	829	176		385	6,685
Counties	10,905	20.28	8,865	2,662	555	93	2,017	1,551	1,078	32			877	6	1,145	889
Cities and towns	4,998	19.80	2,613	506	802	216	704	4		131	121		129	1,130	794	461
School districts	11,635	(3)	10,626						10,626						503	506
Other civil divisions	672	(3)	381		15		9					340	17		145	146

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF STATES, COUNTIES, CITIES, TOWNS, VILLAGES, AND BOROUGHS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY GEOGRAPHIC DIVISIONS AND STATES: 1932—Continued

[Totals expressed in thousands]

STATE AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS															
	Total	Per capita	Operation and maintenance of general departments											Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
MOUNTAIN—Continued																
IDAHO	$37,018	$83.00	$25,452											$855	$3,011	$7,700
State government	12,131	27.20	5,629	$581	$600	$69	$1,107	$519	$1,839	$6	$17	$734	$137		379	6,123
Counties	7,756	17.39	6,819	1,451	396	10	1,099	684	2,646		4		529		446	491
Cities, towns, and villages	3,696	17.92	2,100											855	505	236
School districts	10,255	(3)	8,971						8,971						677	607
Other civil divisions	3,180	(3)	1,933				919					995	19		1,004	243
WYOMING	24,039	104.97	16,226											490	1,272	6,051
State government	10,878	47.71	5,627	491	234	75	1,312	586	2,049	15	34	626	205		114	5,137
Counties	4,486	19.59	3,905	1,181	159	45	721	438	1,108	90	5		158		228	353
Cities and towns	2,749	23.16	1,281											490	723	355
School districts	5,646	(3)	5,205						5,205						147	294
Other civil divisions	280	(3)	208									208			60	12
COLORADO	84,570	80.85	59,889											3,331	5,691	15,659
State government	21,446	20.50	13,751	972	689	147	4,266	2,265	4,119	4	14	1,005	270		340	7,355
Counties	15,151	20.13	13,762	3,455	301	44	3,612	1,259	4,533		3		555		169	1,220
Cities and towns	23,114	35.80	11,459											3,265	2,869	5,521
School districts	23,733	(3)	20,607						20,607						1,598	1,528
Other civil divisions	1,126	(3)	310									310		66	715	35
NEW MEXICO	23,711	55.14	16,084	2,168	860	312	2,319	696	8,781	29	63	777	139	193	1,548	5,556
State government	11,704	27.22	6,705	591	218	138	1,838	611	2,504	9	27	545	134		574	4,425
Counties	2,364	5.50	2,118	1,371	222	108	337	78					2		181	65
Cities, towns, and villages	2,050	14.84	840	206	360	66	144	7		18	33		3	193	232	465
School districts	6,907	(3)	6,189						6,187	2					356	362
Other civil divisions	686	(3)	232									232			185	269

ARIZONA	43,932	98.50	30,005											825	3,841	9,261
State government	14,442	32.75	7,966	677	398	92	1,406	561	3,704	24	13	866	225		90	6,386
Counties	12,155	27.25	10,712	1,853	350	148	1,301	762	6,178	3	[4]		113		1,084	359
Cities and towns	5,805	32.54	2,449											820	1,048	1,488
School districts	9,942	(3)	8,314						8,314						820	808
Other civil divisions	1,588	(3)	564		20		2					542		5	799	220
UTAH	36,437	70.89	25,409											1,143	2,286	7,599
State government	13,800	26.85	9,579	770	393	47	2,116	649	4,841		23	622	118		490	3,731
Counties	4,569	8.89	3,733	1,398	144	57	879	782		25			448		300	536
Cities and towns	8,733	23.68	3,854											1,143	886	2,850
School districts	9,229	(3)	8,190						8,190						560	479
Other civil divisions	106	(3)	53									53			50	3
NEVADA	12,051	130.99	8,498	1,212	635	106	1,117	803	3,745	66	34	606	174	238	458	2,857
State government	4,588	49.87	2,466	268	85	48	431	285	863	6	3	431	46		51	2,071
Counties	3,891	42.29	3,492	748	240	19	483	511	1,341	58			92	101	130	168
Cities and towns	1,346	24.64	823	196	310	39	202	7		2	31		36	103	102	318
School districts	1,842	(3)	1,541						1,541						98	203
Other civil divisions	384	(3)	176				1					175		34	77	97
PACIFIC																
WASHINGTON	152,426	96.23	87,645	8,178	9,411	2,781	14,068	5,260	41,814	734	1,073	1,863	2,245	12,189	10,625	41,967
State government	38,975	24.65	22,923	983	1,297	231	4,420	1,632	12,815	17	2	933	593		540	15,512
Counties	21,918	13.84	17,987	5,073	1,331	130	3,732	3,438	3,231	16	10		1,026	94	899	2,938
Cities and towns	52,616	51.35	16,932	2,120	6,678	2,416	3,291	190		701	910		626	10,723	5,914	19,047
School districts	29,810	(3)	25,768						25,768						1,758	2,284
Other civil divisions	9,107	(2)	[5] 4,035	2	105	4	2,625				151	930		1,372	1,514	2,186
OREGON	85,121	87.66	50,622											3,204	9,850	21,415
State government	29,580	30.65	14,537	1,281	1,330	323	4,183	1,812	3,796	49	94	1,538	131	1	2,763	12,279
Counties	16,852	17.36	11,665	3,345	292	166	3,595	1,327	1,819	615	3		503		1,261	3,926
Cities and towns	18,042	30.17	8,017											2,567	3,986	3,472
School districts	17,817	(3)	15,484						15,484						1,151	1,182
Other civil divisions	2,830	(2)	919				264					655		636	719	556
CALIFORNIA	671,981	113.78	434,737	36,718	51,518	15,369	42,167	46,582	203,806	4,826	9,308	10,842	10,601	33,628	53,292	150,324
State government	134,272	22.73	84,755	5,139	7,654	1,413	7,932	13,066	42,205	170	748	4,115	2,313	1,841	5,928	41,748
Counties	159,837	30.45	141,122	21,032	7,818	4,161	19,477	30,099	53,467	1,291	953		2,824		2,446	16,269
Cities and towns	223,558	49.44	99,855	10,547	34,948	9,107	14,143	6,417	8,953	3,260	7,598		4,882	30,113	22,293	71,297
School districts	124,111	(3)	99,181						99,181						9,912	15,018
Other civil divisions	30,203	(3)	9,824		1,098	688	615			105	9	6,727	582	1,674	12,713	5,992

[1] Not available by departments.
[2] Exclusive of schools under administration of counties, cities, towns, villages, and boroughs. (For detail see individual State reports.)
[3] Not computed.
[4] Includes townships of Missouri, South Carolina, and Washington.
[5] Includes $218,178 not distributable by departments.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, TOWNS, VILLAGES, AND BOROUGHS, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

POPULATION GROUPS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
Grand total	$3,594,647	$45.32	$2,073,192										$282,891	$424,139	$817,425
30,000 population and over	2,877,764	58.81	1,678,137										166,135	333,896	699,596
8,000 to 30,000 population	360,525	29.13	206,462										51,040	42,396	60,627
2,500 to 8,000 population	211,272	24.17	109,510										38,090	27,924	35,748
Less than 2,500 population	145,086	15.68	76,083										27,626	19,923	21,454
GEOGRAPHIC DIVISIONS															
NEW ENGLAND	452,980	66.79	307,624	$19,319	$54,453	$24,521	$35,754	$38,218	$107,415	$5,104	$9,614	$13,226	22,435	29,762	93,159
30,000 population and over	321,174	74.88	218,016	12,966	42,551	19,920	19,472	28,648	72,236	3,581	8,338	10,304	12,608	23,743	66,807
8,000 to 30,000 population	81,788	52.66	56,041	3,856	8,551	3,236	8,747	6,415	21,364	1,018	941	1,913	6,994	4,292	14,461
2,500 to 8,000 population	31,810	49.70	22,012	1,576	2,348	928	4,363	2,351	9,201	337	224	684	1,761	1,214	6,823
Less than 2,500 population	18,208	60.56	11,555	921	1,003	437	3,172	804	4,614	168	111	325	1,072	513	5,068
MIDDLE ATLANTIC	1,423,863	66.58	878,005	88,440	189,320	94,729	84,678	75,539	250,407	9,205	27,835	57,852	56,819	169,951	319,088
30,000 population and over	1,259,382	81.51	787,839	73,636	167,827	85,808	59,198	72,684	239,696	8,078	25,450	55,462	38,466	150,205	282,872
8,000 to 30,000 population	91,313	31.19	51,538	7,706	12,087	5,201	10,780	2,452	10,256	725	1,417	914	9,659	10,684	19,432
2,500 to 8,000 population	43,151	25.39	25,505	4,503	6,700	2,830	8,981	310	365	319	658	839	5,688	6,195	10,763
Less than 2,500 population	25,017	22.51	13,123	2,595	2,706	890	5,719	93	90	83	310	637	3,006	2,867	6,021
EAST NORTH CENTRAL	670,966	34.85	358,920										73,801	83,982	154,263
30,000 population and over	528,754	41.11	281,474										46,577	67,588	133,115
8,000 to 30,000 population	68,356	25.54	38,878										10,818	7,399	11,261
2,500 to 8,000 population	43,275	25.66	21,232										10,288	5,426	6,329
Less than 2,500 population	30,581	15.08	17,336										6,118	3,569	3,558

WEST NORTH CENTRAL	217,452	28.33	112,705										32,656	21,729	50,362
30,000 population and over	138,986	41 13	75,916										9,903	13,697	39,470
8,000 to 30,000 population	28,461	22.65	14,514										7,316	2,585	4,046
2,500 to 8,000 population	22,031	22.11	8,994										6,835	2,077	4,125
Less than 2,500 population	27,974	13 69	13,281										8,602	3,370	2,721
SOUTH ATLANTIC	253,718	36.30	146,346										22,718	39,658	44,996
30,000 population and over	191,605	51 54	116,891										11,539	24,274	38,901
8,000 to 30,000 population	27,599	25.15	13,058										4,701	6,816	3,024
2,500 to 8,000 population	21,116	21.42	9,877										4,179	5,182	1,878
Less than 2,500 population	13,398	11.26	6,520										2,299	3,386	1,193
EAST SOUTH CENTRAL	95,216	27.31	54,500										6,887	15,066	18,763
30,000 population and over	67,309	41.69	38,487										2,704	9,239	16,879
8,000 to 30,000 population	12,603	19.03	7,485										1,634	2,890	594
2,500 to 8,000 population	9,613	17.47	4,853										1,773	1,923	1,064
Less than 2,500 population	5,691	8.64	3,675										776	1,014	226
WEST SOUTH CENTRAL	133,745	23 77	61,869										15,873	24,619	31,384
30,000 population and over	95,475	36 50	45,322										6,539	15,699	27,915
8,000 to 30,000 population	16,395	17.15	7,710										3,737	3,239	1,709
2,500 to 8,000 population	13,134	13.14	5,535										3,368	3,113	1,118
Less than 2,500 population	8,741	8.29	3,302										2,229	2,568	642
MOUNTAIN	52,491	26.74	25,419										8,209	7,179	11,594
30,000 population and over	27,662	40.37	13,206										2,711	3,327	8,418
8,000 to 30,000 population	9,774	23.76	5,252										1,773	1,318	1,431
2,500 to 8,000 population	7,806	20.50	3,704										1,861	1,168	1,073
Less than 2,500 population	7,249	14.93	3,257										1,954	1,366	672
PACIFIC	294,216	47.89	124,804										43,403	32,193	93,816
30,000 population and over	247,417	57.26	100,986										35,088	26,124	85,219
8,000 to 30,000 population	24,236	28.92	11,986										4,408	3,173	4,669
2,500 to 8,000 population	14,336	23.71	7,798										2,337	1,626	2,575
Less than 2,500 population	8,227	21.63	4,034										1,570	1,270	1,353
NEW ENGLAND															
MAINE	13,041	39.10	9,873	762	1,645	422	1,846	1,040	3,529	154	169	306	454	825	1,889
30,000 population and over	5,387	50.63	3,838	199	728	238	638	455	1,269	39	113	129	111	327	1,111
8,000 to 30,000 population	5,504	36 20	4,322	423	703	148	820	390	1,634	95	45	64	243	343	596
2,500 to 8,000 population	1,874	33.60	1,496	127	169	30	298	153	587	19	6	107	92	139	147
Less than 2,500 population	276	14.28	217	13	45	6	90	12	39	1	5	6	8	16	35
NEW HAMPSHIRE	10,280	44.12	7,340	503	1,252	422	1,549	472	2,693	147	183	119	621	644	1,675
30,000 population and over	4,294	39.53	3,207	186	732	251	458	97	1,188	67	127	101	285[1]	321	478
8,000 to 30,000 population	5,371	47.91	3,778	280	481	161	988	351	1,378	71	52	16	296	295	1,002
2,500 to 8,000 population	615	50 18	355	37	39	10	103	24	127	9	4	2	37	28	195

[1] Not available by departments.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, TOWNS, VILLAGES, AND BOROUGHS, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

POPULATION GROUPS	GOVERNMENTAL-COST PAYMENTS													
			Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
NEW ENGLAND—Continued															
VERMONT	$4,938	$30.89	$2,937	$278	$413	$105	$777	$267	$914	$30	$57	$96	$831	$391	$779
8,000 to 30,000 population	2,747	44.02	1,708	150	235	56	315	194	644	21	26	67	340	218	481
2,500 to 8,000 population	1,060	21.80	845	70	120	37	254	68	243	5	22	26	74	78	63
Less than 2,500 population	1,131	23.16	384	58	58	12	208	5	27	4	9	3	417	95	235
MASSACHUSETTS	326,830	76.00	220,886	13,269	37,038	18,531	24,459	30,397	75,395	3,954	7,207	10,636	17,259	19,171	69,514
30,000 population and over	230,754	81.97	157,035	9,043	28,942	14,944	13,698	23,290	49,565	2,750	6,248	8,555	10,371	15,592	47,756
8,000 to 30,000 population	54,190	63.18	36,161	2,262	5,501	2,403	4,847	4,347	14,046	752	691	1,312	4,750	2,414	10,865
2,500 to 8,000 population	26,012	60.81	17,521	1,193	1,809	786	3,276	1,993	7,500	291	175	498	1,493	838	6,160
Less than 2,500 population	15,874	79.39	10,169	771	786	398	2,638	767	4,284	161	93	271	645	327	4,733
RHODE ISLAND	38,418	55.07	23,342	1,557	4,874	1,800	2,668	1,336	9,620	149	547	791	1,100	4,385	9,591
30,000 population and over	30,394	66.29	17,211	1,055	4,054	1,584	1,601	928	6,796	122	489	582	991	3,754	8,438
8,000 to 30,000 population	5,524	33.99	4,039	322	637	170	627	279	1,817	15	47	125	104	479	902
2,500 to 8,000 population	1,827	30.72	1,496	128	122	37	291	109	743	10	11	45	3	92	236
Less than 2,500 population	673	39.43	596	52	61	9	149	20	264	2		39	2	60	15
CONNECTICUT	59,473	56.20	43,246	2,950	9,231	3,241	4,455	4,706	15,264	670	1,451	1,278	2,170	4,346	9,711
30,000 population and over	50,345	62.90	36,725	2,483	8,095	2,903	3,077	3,848	13,418	603	1,361	937	847	3,749	9,024
8,000 to 30,000 population	8,452	40.97	6,033	419	994	298	1,150	854	1,845	64	80	329	1,261	543	615
2,500 to 8,000 population	422	11.67	299	21	89	28	141	4	1	3	6	6	62	39	22
Less than 2,500 population	254	16.42	189	27	53	12	87				4	6		15	30

MIDDLE ATLANTIC															
NEW YORK	976,060	88 02	625,824	58,476	118,303	66,312	50.243	55,284	204,684	5,477	18,718	48,327	82,571	106,915	210,750
30,000 population and over	901,279	96.20	584,266	53,670	109,823	62,116	39,336	53,691	194,413	5,001	17,896	47.720	25,101	100,426	191,477
8,000 to 30,000 population	44,300	52.76	26,539	2,587	4.566	2,615	4,307	1,570	9,816	296	501	231	3,418	3,735	10,608
2,500 to 8,000 population	19,505	37.83	9,759	1,392	2,691	1,229	3,494	22	365	126	232	208	2,505	1,964	5,277
Less than 2,500 population	10,985	30.13	5,260	827	1,223	352	2,506	1	90	54	89	118	1,547	790	3,388
NEW JERSEY	223,088	67.94	134,632	11,915	34,863	13,437	11,727	9,487	43,908	2,019	3,373	3,903	14,712	30,814	47,940
30,000 population and over	173,014	81.33	108,095	6,225	26,889	10,770	5,771	8,312	43,468	1,566	2,265	2,829	7,385	21,267	36,267
8,000 to 30,000 population	29,568	46 08	13,810	2,810	4,422	1,436	2,573	819	440	285	665	360	4,887	4,993	5,878
2,500 to 8,000 population	16,229	40.59	8,202	1,751	2,526	887	2,043	270	----------	143	237	345	1,459	2,907	3,661
Less than 2,500 population	9,287	49.26	4,525	1,129	1,026	344	1,340	86	----------	25	206	369	981	1,647	2,134
PENNSYLVANIA	219,705	31.65	117,549	18,049	36,154	14,980	22,708	10,768	1,815	1,709	5,744	5,622	9,536	32,222	60,398
30,000 population and over	185,098	46.80	95,478	13,741	31,115	12,922	13,491	10,681	1,815	1,511	5,289	4,913	5,980	28,512	55,128
8,000 to 30,000 population	17,445	12.06	11,189	2,309	3,099	1,150	3,900	63	----------	144	251	273	1,354	1,956	2,946
2,500 to 8,000 population	12,417	12 65	7,541	1,360	1,483	714	3,444	18	----------	50	189	286	1,724	1,324	1,825
Less than 2,500 population	4,745	8.50	3,338	639	457	194	1,873	6	----------	4	15	150	478	430	499
EAST NORTH CENTRAL															
OHIO	171,522	33.78	79,685	7,895	23,873	10,361	19,238	9,233	3,081	359	2,314	3,331	19,388	26,933	45,516
30,000 population and over	133,788	39.22	63,185	4,978	19,828	8,861	12,680	8,438	3,081	273	2,008	3,038	12.236	20,085	38,282
8,000 to 30,000 population	17,310	24.18	7,858	1,100	2,205	824	2,668	626	----------	51	200	184	2,709	3,185	3,558
2,500 to 8,000 population	11,943	25.69	4,512	872	1,110	436	1,807	146	----------	22	60	59	2,841	2,077	2,513
Less than 2,500 population	8,481	17.46	4,130	945	730	240	2,083	23	----------	13	46	50	1,602	1,586	1,163
INDIANA	47,513	22.25	26,639	2,620	10,961	2,791	5,579	736	10	1,085	1,867	990	7,320	2,767	10,787
30,000 population and over	31,339	25.86	17,477	1,431	8,151	2,332	2,415	634	10	348	1,444	712	3,348	1,838	8,076
8,000 to 30,000 population	7,518	20.44	4,370	498	1,663	307	1,206	52	----------	260	273	113	1,608	467	1,073
2,500 to 8,000 population	4,657	18.39	2,340	337	656	105	848	37	----------	231	80	46	1,431	257	629
Less than 2,500 population	3,999	13.21	2,452	356	491	47	1,110	13	----------	246	70	119	933	205	409
ILLINOIS	180,332	28.31	93,755	----------	----------	----------	----------	----------	----------	----------	----------	----------	14,357	22,444	49,776
30,000 population and over	153,051	34.09	78,523	----------	----------	----------	----------	----------	----------	----------	----------	----------	9,610	17,898	47,020
8,000 to 30,000 population	10,767	14.49	6,493	----------	----------	----------	----------	----------	----------	----------	----------	----------	1,596	1,536	1,142
2,500 to 8,000 population	9,836	20.18	4,638	----------	----------	----------	----------	----------	----------	----------	----------	----------	2,209	1,822	1,167
Less than 2,500 population	6,678	10.26	4,101	----------	----------	----------	----------	----------	----------	----------	----------	----------	942	1,188	447
MICHIGAN	171,283	45.30	95,409	----------	----------	----------	----------	----------	----------	----------	----------	----------	23,464	26,822	25,588
30,000 population and over	146,737	53.49	81,176	----------	----------	----------	----------	----------	----------	----------	----------	----------	18,787	24,198	22,576
8,000 to 30,000 population	12,842	28.32	7,368	----------	----------	----------	----------	----------	----------	----------	----------	----------	2,281	1,394	1,799
2,500 to 8,000 population	7,387	25.47	4,184	----------	----------	----------	----------	----------	----------	----------	----------	----------	1,547	909	747
Less than 2,500 population	4,317	14.66	2,681	----------	----------	----------	----------	----------	----------	----------	----------	----------	849	321	466
WISCONSIN	100,316	53.11	63,432	4,023	10,860	6,193	7,897	2,340	26,425	1,253	2,865	1,576	9,272	5,016	22,596
30,000 population and over	63,839	63.38	41,113	2,058	7,624	5,028	3,996	1,474	16,723	699	2,195	1,316	2,596	3,569	16,561
8,000 to 30,000 population	19,919	50 26	12,789	859	1,945	728	1,561	574	6,319	306	398	99	2,624	817	3,689
2,500 to 8,000 population	9,452	49.57	5,558	475	672	245	934	133	2,742	148	128	81	2,260	361	1,273
Less than 2,500 population	7,106	24.13	3,972	631	619	192	1,406	159	641	100	144	80	1,792	269	1,073

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, TOWNS, VILLAGES, AND BOROUGHS, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

POPULATION GROUPS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments									Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
WEST NORTH CENTRAL														
MINNESOTA	$68.202	$42.27	$39,425									$7,882	$6,918	$13,977
30,000 population and over	47,965	56.30	28,901									2,435	5,469	11,160
8,000 to 30,000 population	*7,517*	*39.25*	*3,925*									2,050	483	1,059
2,500 to 8,000 population	*7,005*	*30.46*	*3,361*									1,964	483	1,197
Less than 2,500 population	5,715	16.81	3,238									1,433	483	561
IOWA	26,740	18.34	12,992	$1,956	$4,017	$1,210	$3,464	$46		$701	$954	$644	5,739	2,459	5,550
30,000 population and over	11,185	23.49	6,458	643	2,450	806	1,192	17		339	504	507	1,197	1,102	2,428
8,000 to 30,000 population	4,881	17.52	2,329	378	774	187	620	3		141	170	56	967	496	1,089
2,500 to 8,000 population	4,394	18.46	1,472	312	298	92	455	24		127	122	42	1,254	282	1,386
Less than 2,500 population	*6,280*	*13.50*	2,733	623	495	125	1,197	2		94	158	39	2,321	579	647
MISSOURI	69,857	30.69	36,956									6,585	5,486	20,830
30,000 population and over	60,828	42.98	32,006									3,912	4,821	20,089
8,000 to 30,000 population	3,915	14.24	2,187									1,293	195	240
2,500 to 8,000 population	2,345	11.49	1,312									640	178	215
Less than 2,500 population	2,769	7.25	1,451									740	292	286
NORTH DAKOTA	*3,955*	*16.57*	2,249									645	664	397
8,000 to 30,000 population	1,943	22.94	1,067									295	340	241
2,500 to 8,000 population	696	21.62	302									174	144	76
Less than 2,500 population	1,316	9.60	880									176	180	80
SOUTH DAKOTA	*5,050*	*21.65*	2,855									1,550	642	1,003
30,000 population and over	976	28.37	402									136	66	372
8,000 to 30,000 population	1,642	26.87	797									296	202	347
2,500 to 8,000 population	1,183	30.67	467									517	73	126
Less than 2,500 population	2,249	15.48	1,189									601	301	158

NEBRASKA	16,713	21.92	8,178								3,633	2,172	2,730
30,000 population and over	7,805	26.24	4,634								421	1,123	1,627
8,000 to 30,000 population	*1,969*	*20 36*	*840*								716	129	304
2,500 to 8,000 population	2,396	24.59	812								835	341	408
Less than 2,500 population	4,523	16.76	1,892								1,661	579	391
KANSAS	25,935	25.12	10,050								6,622	3,388	5,875
30,000 population and over	*10,227*	*33.65*	*3,515*								1,802	1,116	3,794
8,000 to 30,000 population	6,574	24.55	3,369								1,699	740	766
2,500 to 8,000 population	4,012	25.69	1,268								1,451	576	717
Less than 2,500 population	5,122	16.82	1,898								1,670	956	598
SOUTH ATLANTIC													
DELAWARE	7,797	50.48	3,641								815	715	2,626
30,000 population and over	6,894	64.67	3,277								545	613	2,459
2,500 to 8,000 population	*573*	*34.62*	*154*								220	45	*154*
Less than 2,500 population	330	10.54	210								50	57	13
MARYLAND	61,087	57.54	34,875								2,689	8,295	15,228
30,000 population and over	58,922	66.74	33,835								2,433	7,956	14,698
8,000 to 30,000 population	*866*	*18.08*	*338*								99	*122*	*307*
2,500 to 8,000 population	670	12.21	341								76	125	128
Less than 2,500 population	629	8 29	361								81	92	95
DISTRICT OF COLUMBIA	48,134	97.83	33,473	1,894	6,644	2,720	3,101	5,036	$9,529	430	2,097	2,022	960	----------	13,701
30,000 population and over	48,134	97 83	33,473	1,894	6,644	2,720	*3,101*	*5,036*	*9,529*	430	*2,097*	*2,022*	*960*	----------	*13,701*
VIRGINIA	38,469	41 92	22,240								3,220	7,195	5,814
30,000 population and over	26,350	52.05	15,549								1,773	5,330	3,728
8,000 to 30,000 population	*7,024*	*44.84*	*4,003*								655	1,011	1,355
2,500 to 8,000 population	3,510	26.41	1,910								541	547	512
Less than 2,500 population	1,555	12.81	778								251	307	219
WEST VIRGINIA	8,192	12 51	4,962	795	2,018	529	1,277	151	----------	21	123	48	918	926	1,386
30,000 population and over	*3,899*	*16.51*	*2,398*	270	1,194	*342*	*368*	*79*	----------	----------	104	41	256	351	891
8,000 to 30,000 population	2,008	13.49	1,125	195	413	131	302	46	----------	20	17	1	290	289	304
2,500 to 8,000 population	1,234	10 28	869	176	256	42	304	24	----------	1	2	4	175	149	101
Less than 2,500 population	1,051	7.03	630	154	155	14	303	2	----------	----------	----------	2	197	134	90
NORTH CAROLINA	25,083	23.08	9,660	1,912	3,377	*1,099*	2,275	*478*	----------	99	187	233	4,608	8,870	1,945
30,000 population and over	11,312	25.76	5,043	708	1,847	889	787	435	----------	91	149	137	1,012	4,333	924
8,000 to 30,000 population	5,468	25.94	1,888	391	716	126	562	37	----------	----------	34	22	1,631	1,487	462
2,500 to 8,000 population	4,784	25 39	1,577	451	486	51	539	3	----------	6	4	37	1,206	1,668	333
Less than 2,500 population	3,519	14.17	1,152	362	328	33	387	3	----------	2	----------	37	759	1,382	226
SOUTH CAROLINA	8,377	16 29	4,380										1,176	2,281	540
30,000 population and over	3,205	28.32	1,705										610	635	255
8,000 to 30,000 population	2,430	18.08	1,173										254	831	172
2,500 to 8,000 population	1,770	13.99	928										244	504	94
Less than 2,500 population	972	6.98	574										68	311	19

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, TOWNS, VILLAGES, AND BOROUGHS, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

POPULATION GROUPS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
SOUTH ATLANTIC—Contd.															
GEORGIA	$24,441	$20 56	$16,925										$3,287	$2,342	$1,887
30,000 population and over	16,803	32. 24	12,782										1,197	1,434	1,390
8,000 to 30,000 population	3,445	16. 27	1,939										916	381	209
2,500 to 8,000 population	2,297	12. 86	1,078										757	279	183
Less than 2,500 population	1,896	6 83	1,126										417	248	105
FLORIDA	32,138	34. 95	16,190										5,045	9,034	1,869
30,000 population and over	16,056	38. 30	8,829										2,753	3,619	855
8,000 to 30,000 population	6,358	34. 03	2,592										856	2,695	215
2,500 to 8,000 population	6,278	37. 59	3,080										960	1,865	373
Less than 2,500 population	3,446	23. 54	1,689										476	855	426
EAST SOUTH CENTRAL															
KENTUCKY	28,452	28. 61	16,930										1,912	2,575	7,035
30,000 population and over	23,035	47. 48	13,340										939	2,047	6,709
8,000 to 30,000 population	2,644	15 17	1,646										570	271	157
2,500 to 8,000 population	1,673	11. 31	1,121										276	153	123
Less than 2,500 population	1,100	5. 88	823										127	104	46
TENNESSEE	33,738	32. 53	18,814										2,236	6,026	6,662
30,000 population and over	27,074	42. 01	15,568										1,194	4,204	6,108
8,000 to 30,000 population	2,839	23. 37	1,732										297	710	100
2,500 to 8,000 population	2,796	19. 31	1,028										606	754	408
Less than 2,500 population	1,029	8. 13	486										139	358	46

ALABAMA	20,682	22.21	11,082									1,284	4,052	4,264
30,000 population and over	14,702	36.54	8,041									406	2,421	3,334
8,000 to 30,000 population	2,984	14.64	1,512									311	994	167
2,500 to 8,000 population	1,979	12.67	941									370	496	172
Less than 2,500 population	1,017	6.02	588									197	141	91
MISSISSIPPI	12,344	23.59	7,674									1,455	2,413	802
30,000 population and over	2,498	30.24	1,538									165	567	228
8,000 to 30,000 population	4,136	25.41	2,595									456	915	170
2,500 to 8,000 population	3,165	31.19	1,763									521	520	361
Less than 2,500 population	2,545	14.42	1,778									313	411	43
WEST SOUTH CENTRAL														
ARKANSAS	3,273	5.94	2,357									375	247	294
30,000 population and over	1,348	11.68	900									83	135	230
8,000 to 30,000 population	975	8.00	746									123	61	45
2,500 to 8,000 population	577	4.39	399									136	32	10
Less than 2,500 population	373	2.05	312									33	19	9
LOUISIANA	36,433	37.12	18,054									3,869	5,088	9,422
30,000 population and over	30,377	52.66	15,241									2,057	4,285	8,794
8,000 to 30,000 population	3,221	27.00	1,383									1,087	302	449
2,500 to 8,000 population	1,905	12.19	961									542	314	88
Less than 2,500 population	930	7.21	469									183	187	91
OKLAHOMA	23,855	20.26	9,208	$1,683	$3,586	$922	$1,554	$228		$308	$514	$413	4,125	5,398	5,124
30,000 population and over	11,641	30.52	4,524	425	1,953	673	493	223		117	353	287	852	2,016	4,249
8,000 to 30,000 population	5,080	18.04	2,215	489	861	144	430	3		122	105	61	1,084	1,278	503
2,500 to 8,000 population	3,548	18.13	1,357	415	440	75	301	1		57	43	25	1,056	941	194
Less than 2,500 population	3,586	11.24	1,112	354	332	30	330	1		12	13	40	1,133	1,163	178
TEXAS	70,184	24.07	32,250										7,504	13,886	16,544
30,000 population and over	52,109	33.79	24,657										3,547	9,263	14,642
8,000 to 30,000 population	7,119	16.44	3,366										1,443	1,598	712
2,500 to 8,000 population	7,104	13.76	2,818										1,634	1,826	826
Less than 2,500 population	3,852	9.08	1,409										880	1,199	364
MOUNTAIN															
MONTANA	4,998	19.80	2,613	506	802	216	704	4		131	121	129	1,130	794	461
30,000 population and over	657	16.62	447	62	201	63	85	1		18	6	11		201	9
8,000 to 30,000 population	2,072	24.18	1,073	157	355	103	276	2		66	70	44	561	252	186
2,500 to 8,000 population	1,184	20.65	601	118	153	34	167	1		37	33	58	261	145	177
Less than 2,500 population	1,085	15.53	492	169	93	16	176			10	12	16	308	196	89
IDAHO	3,696	17.92	2,100										855	505	236
8,000 to 30,000 population	1,836	21.90	1,218										303	186	129
2,500 to 8,000 population	827	17.46	374										244	141	68
Less than 2,500 population	1,033	13.77	508										308	178	39

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, TOWNS, VILLAGES, AND BOROUGHS, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

POPULATION GROUPS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
MOUNTAIN—Continued															
WYOMING	$2,749	$23 16	$1,281										$490	$723	$255
8,000 to 30,000 population	1,520	24. 74	745										196	408	171
2,500 to 8,000 population	223	21. 17	113										36	54	20
Less than 2,500 population	1,006	21 54	423										258	261	64
COLORADO	23, 114	35 80	11, 459												
30,000 population and over	17, 394	46 22	8, 973										3, 265	2, 869	5, 521
8,000 to 30,000 population	1, 508	26. 09	802										1, 853	1, 813	4, 775
2,500 to 8,000 population	2, 154	23 47	846										262	211	233
Less than 2,500 population	2, 058	17. 18	838										560	423	325
													610	422	188
NEW MEXICO	2, 050	14 84	840	$206	$360	$66	$144	$7		$18	$36	$3	493	252	465
8,000 to 30,000 population	1. 211	20. 32	454	96	203	50	63	2		11	27	2	314	130	313
2,500 to 8,000 population	546	12 00	254	66	95	12	64	3		7	7		94	75	123
Less than 2,500 population	293	8 88	132	44	62	4	17	2			2	1	85	47	29
ARIZONA	5, 805	32 54	2, 449												
30,000 population and over	3, 830	45. 01	1, 439										820	1, 048	1, 488
8,000 to 30,000 population	317	17. 76	192										420	748	1, 223
2,500 to 8,000 population	1, 294	25. 18	660										57	16	52
Less than 2,500 population	364	15. 12	158										241	197	196
													102	87	17
UTAH	8, 733	23. 68	3, 854												
30,000 population and over	5, 781	31. 38	2, 347										1, 143	886	2, 850
8,000 to 30,000 population	657	25. 66	357										458	565	2, 411
2,500 to 8,000 population	1, 261	20. 68	614										50	64	126
Less than 2,500 population	1, 034	10 55	506										391	116	140
													214	141	173

NEVADA	1,346	24.64	823	196	310	39	202	7	----------	2	31	36	103	102	318
8,000 to 30,000 population	653	33.32	381	51	155	30	91	4	----------	----------	30	20	----------	51	221
2,500 to 8,000 population	317	19.89	242	51	108	6	63	2	----------	1	1	10	34	17	24
Less than 2,500 population	376	19.69	200	94	47	3	48	1	----------	1	----------	6	69	34	73
PACIFIC															
WASHINGTON	52,616	51.35	16,932	2,120	6,678	2,416	3,291	190	----------	701	910	626	10,723	5,914	19,047
30,000 population and over	42,927	65.22	13,413	1,507	5,390	2,167	2,274	181	----------	541	792	561	8,610	4,448	16,456
8,000 to 30,000 population	5,196	33.23	1,852	273	502	146	437	5	----------	89	68	32	1,113	901	1,330
2,500 to 8,000 population	2,217	26.24	740	115	248	68	225	4	----------	45	26	9	399	314	764
Less than 2,500 population	2,276	18.11	927	225	238	35	355	----------	----------	26	24	24	601	251	497
OREGON	18,042	30.17	8,017	----------	----------	----------	----------	----------	----------	----------	----------	----------	2,567	3,986	3,472
30,000 population and over	11,700	38.16	5,434	----------	----------	----------	----------	----------	----------	----------	----------	----------	1,373	2,397	2,496
8,000 to 30,000 population	2,871	27.07	1,032	----------	----------	----------	----------	----------	----------	----------	----------	----------	502	819	518
2,500 to 8,000 population	1,881	21.27	884	----------	----------	----------	----------	----------	----------	----------	----------	----------	309	358	330
Less than 2,500 population	1,590	16.39	667	----------	----------	----------	----------	----------	----------	----------	----------	----------	383	412	128
CALIFORNIA	223,558	49.44	99,855	10,547	34,948	9,107	14,143	6,417	$8,953	3,260	7,598	4,882	30,113	22,293	71,297
30,000 population and over	192,790	57.44	82,139	7,737	28,943	7,443	9,782	6,225	$,953	2,444	6,258	4,354	25,105	19,279	66,267
8,000 to 30,000 population	16,169	28.09	9,102	1,279	3,088	875	2,149	161	----------	487	817	246	2,793	1,453	2,821
2,500 to 8,000 population	10,238	23.71	6,174	1,063	2,077	594	1,524	27	----------	274	431	184	1,629	954	1,481
Less than 2,500 population	4,361	27.67	2,440	468	840	195	688	4	----------	55	92	98	586	607	728

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF STATES, COUNTIES, CITIES, TOWNS, VILLAGES, AND BOROUGHS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY GEOGRAPHIC DIVISIONS AND STATES: 1932

[Totals expressed in thousands]

STATE AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	$19,576,412	$16,305,789	$1,605,329	$1,665,294	$17,576,839	$141.17
State governments	2,895,845	2,499,416	94,250	302,179	2,360,958	19.07
Counties	2,531,456	2,142,792	163,350	225,314	2,300,830	21.82
Cities, towns, villages, and boroughs	9,988,710	8,284,930	935,173	768,607	8,842,180	111.45
School districts [1]	2,176,313	1,992,608	183,705	2,039,852	(2)	
Townships	353,018	255,439	24,892	72,687	343,879	(2)
Other civil divisions [3]	1,631,070	1,130,604	387,664	112,802	1,599,131	(2)
GEOGRAPHIC DIVISIONS						
NEW ENGLAND	992,459	793,489	91,665	107,305	831,097	100.81
State governments	200,588	107,304	91,285	2,019	123,040	14.95
Counties	17,748	11,878	----------	5,870	17,213	2.58
Cities, towns, villages, and boroughs	673,380	593,435	400	79,545	595,840	87.77
School districts	12,450	11,074	----------	1,376	11,301	(2)
Towns and plantations (townships)	72,983	55,289	----------	17,694	60,609	(2)
Other civil divisions	15,310	14,509	----------	801	14,094	(2)
MIDDLE ATLANTIC	6,780,361	5,848,049	265,328	675,384	5,842,169	219.07
State governments	809,400	673,948	----------	135,452	601,124	22.55
Counties	627,860	572,400	----------	55,460	584,652	33.21
Cities, towns, villages, and boroughs	4,408,419	3,703,396	243,045	371,978	3,759,016	175.76
School districts	525,365	509,936	----------	15,429	482,479	(2)
Townships	201,458	134,809	22,283	44,366	199,199	(2)
Other civil divisions	216,859	164,160	----------	52,699	215,699	(2)
EAST NORTH CENTRAL	3,579,691	2,654,273	510,380	415,038	3,352,156	130.51
State governments	332,401	293,414	----------	38,987	295,896	11.52
Counties	432,502	259,750	130,339	42,413	421,671	16.42
Cities, towns, and villages	1,788,937	1,240,651	359,299	188,987	1,630,703	84.70
School districts	620,879	521,626	----------	99,253	600,777	(2)
Townships	61,626	53,514	2,539	5,573	61,148	(2)
Other civil divisions	343,346	285,318	18,203	39,825	342,171	(2)
WEST NORTH CENTRAL	1,443,502	1,234,358	158,072	51,072	1,215,276	90.88
State governments	342,080	332,929	----------	9,151	203,208	15.20
Counties	283,026	241,638	26,821	14,567	272,222	21.70
Cities, towns, villages, and boroughs	487,056	399,786	76,594	11,276	433,212	56.40
School districts	255,956	243,392	----------	12,564	237,170	(2)
Townships and precincts	6,297	3,343	70	2,884	6,090	(2)
Other civil divisions	68,487	13,270	54,587	630	63,374	(2)
SOUTH ATLANTIC	2,117,577	1,812,539	168,308	136,730	1,947,545	121.90
State governments	433,361	403,129	----------	30,232	401,044	25.92
Counties	467,113	407,867	5,821	53,425	432,823	31.02
Cities, towns, and villages	928,841	759,558	126,599	43,684	830,608	110.98
School districts	147,658	139,420	----------	8,238	137,684	(2)
Other civil divisions	140,604	102,765	36,888	951	136,386	(2)
EAST SOUTH CENTRAL	858,320	721,088	65,647	71,585	827,098	82.80
State governments	230,055	194,254	----------	35,801	228,918	22.96
Counties	264,099	214,569	----------	19,530	256,402	25.67
Cities, towns, and villages	319,720	259,067	47,140	13,513	298,020	85.48
School districts	19,584	16,843	----------	2,741	19,144	(2)
Other civil divisions	24,862	6,355	18,507	----------	24,614	(2)
WEST SOUTH CENTRAL	1,668,411	1,480,499	69,249	118,663	1,558,755	125.98
State governments	270,388	240,082	----------	30,306	269,921	21.05
Counties and parishes	279,923	263,044	----------	16,879	258,393	21.71
Cities, towns, and villages	518,817	466,110	14,805	37,902	467,497	82.95
School districts	244,779	220,485	----------	24,294	218,828	(2)
Townships	10,654	8,484	----------	2,170	7,833	(2)
Other civil divisions	343,850	282,294	54,444	7,112	336,283	(2)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF STATES, COUNTIES, CITIES, TOWNS, VILLAGES, AND BOROUGHS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY GEOGRAPHIC DIVISIONS AND STATES: 1932—Continued

[Totals expressed in thousands]

STATE AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
GEOGRAPHIC DIVISIONS—Con.						
MOUNTAIN	$522,686	$315,725	$170,921	$36,040	$487,017	$130.21
State governments	61,137	44,366	2,444	14,327	50,739	13.59
Counties	62,630	54,754		7,876	55,303	16.04
Cities, towns, and villages	157,209	112,671	40,444	4,094	148,069	75.72
School districts	97,325	90,748		6,577	90,105	(2)
Other civil divisions	144,385	13,186	128,033	3,166	141,931	(2)
PACIFIC	1,604,405	1,445,169	105,759	53,477	1,515,696	179.14
State governments	216,435	209,990	541	5,904	187,368	22.17
Counties	96,555	87,092	369	9,094	92,151	11.81
Cities and towns	705,731	660,256	27,847	17,628	669,234	108.92
School districts	252,317	239,084		13,233	242,364	(2)
Other civil divisions	333,367	248,747	77,002	7,618	324,579	(2)
NEW ENGLAND						
MAINE	66,940	62,523		4,417	64,529	80.66
State government	27,462	27,251		211	27,219	34.02
Counties	2,928	2,795		133	2,713	3.39
Cities and villages	17,520	16,021		1,499	16,227	48 65
Towns and plantations (townships)	10,601	8,039		2,562	10,437	(2)
Other civil divisions	8,429	8,417		12	7,933	(2)
NEW HAMPSHIRE	32,649	27,695		4,954	31,735	67.81
State government	7,016	6,516		500	6,505	13.96
Counties	1,648	1,277		371	1,648	3.52
Cities	13,887	11,975		1,912	13,738	58.96
Towns (townships)	10,098	7,927		2,171	9,844	(2)
VERMONT	27,929	20,685		7,244	27,180	75.50
State government	9,545	8,630		915	9,545	26.51
Counties	140	100		40	140	.39
Cities and villages	9,398	8,044		1,354	8,794	55.01
School districts	545	401		144	545	(2)
Towns (townships)	8,086	3,344		4,742	7,941	(2)
Other civil divisions	215	166		49	215	(2)
MASSACHUSETTS	543,344	404,201	91,265	47,878	436,600	101.77
State government	121,067	29,626	91,265	176	62,856	14.69
Counties	9,774	5,382		4,392	9,774	2.87
Cities and towns	409,214	365,938		43,276	366,739	83.89
Other civil divisions	3,289	3,255		34	3,231	(2)
RHODE ISLAND	136,187	119,358		16,829	110,353	158.55
State government	21,930	21,930			16,807	24.15
Cities and towns	113,796	97,087		16,709	93,107	133 48
Other civil divisions	461	341		120	439	(2)
CONNECTICUT	185,410	159,027	400	25,983	160,700	98.59
State government	13,508	13,351		217	108	.07
Counties	3,258	2,324		934	2,938	1.80
Cities and boroughs	109,565	94,370	400	14,795	103,235	97.00
School districts	11,905	10,673		1,232	10,756	(2)
Towns (townships)	44,198	35,979		8,219	41,387	(2)
Other civil divisions	2,916	2,330		586	2,276	(2)
MIDDLE ATLANTIC						
NEW YORK	4,054,020	3,479,900	150,571	423,549	3,477,233	271.40
State government	579,864	444,848		135,018	463,068	36.14
Counties	228,929	199,656		29,273	228,511	39.94
Cities and villages	2,924,181	2,535,007	150,571	238,603	2,464,909	222.29
School districts	126,552	125,333		1,219	126,552	(2)
Towns (townships)	96,321	87,128		9,193	96,321	(2)
Other civil divisions	98,173	87,930		10,243	97,872	(2)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF STATES, COUNTIES, CITIES, TOWNS, VILLAGES, AND BOROUGHS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY GEOGRAPHIC DIVISIONS AND STATES: 1932—Continued

[Totals expressed in thousands]

STATE AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
MIDDLE ATLANTIC—Continued						
NEW JERSEY	$1,316,162	$1,045,458	$91,006	$176,698	$1,151,241	$278 61
State government	141,230	141,216		14	62,198	15 05
Counties	188,239	169,978		18,261	171,128	41 42
Cities, towns, boroughs, and villages	699,999	523,568	71,723	104,708	636,739	189 66
School districts	113,181	113,181			108,709	(-)
Townships	75,152	24,884	22,283	27,985	74,307	(-)
Other civil divisions	98,361	72,631		25,730	98,060	(-)
PENNSYLVANIA	1,419,179	1,323,291	20,751	75,137	1,213,705	124 82
State government	88,306	87,886		420	75,878	7 81
Counties	210,692	202,786		7,926	185,013	19 04
Cities, boroughs, and towns	784,239	734,821	20,751	28,667	657,308	94 71
School districts	285,632	277,422		14,210	247,128	(-)
Townships	29,985	22,797		7,188	28,571	(-)
Other civil divisions	20,325	3,599		16,726	19,767	(-)
EAST NORTH CENTRAL						
OHIO	991,385	702,266	191,269	7,850	875,037	129 89
State government	9,534	8,046		1,488	7,806	1 15
Counties	154,429	85,794	66,062	2,573	146,038	21 68
Cities and villages	550,883	423,277	124,578	3,028	461,579	68 51
School districts	237,215	236,597		618	221,354	(-)
Townships	2,575	1,946	629		2,346	(-)
Other civil divisions	36,749	36,606		143	36,021	(-)
INDIANA	201,210	191,025	3,558	6,627	199,034	60 87
State government	4,906	3,277		1,629	4,730	1 45
Counties	42,191	38,501	3,558	135	42,140	12 89
Cities and towns	48,850	47,235		1,615	47,455	22 22
School districts	64,496	62,588		1,908	63,945	(-)
Townships	40,764	39,424		1,340	40,764	(-)
ILLINOIS	1,302,018	784,833	203,337	313,848	1,200,544	166 59
State government	222,737	190,961		31,776	221,104	28 58
Counties	75,828	43,038		32,190	75,717	9 77
Cities, towns, and villages	499,289	193,310	187,281	118,695	490,218	76 91
School districts	189,616	99,876		89,740	189,154	(-)
Townships	10,101	8,336		1,765	10,054	(-)
Other civil divisions	304,447	248,712	16,053	39,682	303,997	(-)
MICHIGAN	875,731	692,378	108,130	75,223	782,306	157 66
State government	91,040	89,946		4,094	60,582	12 21
Counties	79,152	14,547	60,719	3,886	76,918	15 50
Cities and villages	577,301	471,342	45,501	60,458	522,978	138 31
School districts	118,933	113,670		5,263	115,705	(-)
Townships	6,325	2,873	1,910	1,542	6,123	(-)
WISCONSIN	209,347	193,771	4,086	11,490	205,235	69 10
State government	1,181	1,184			1,184	.40
Counties	80,919	77,270		3,649	80,858	27 22
Cities and villages	112,614	105,487	3,936	5,191	108,563	57 48
School districts	10,619	8,895		1,724	10,619	(-)
Towns (townships)	1,861	935		926	1,801	(-)
Other civil divisions	2,150		2,150		2,150	(-)
WEST NORTH CENTRAL						
MINNESOTA	373,429	307,154	50,543	15,732	285,112	110 42
State government	98,162	94,951		3,211	40,156	15 56
Counties	71,202	41,255	26,205	3,712	67,926	26 31
Cities, boroughs, and villages	158,977	130,750	24,248	3,979	133,446	82 71
School districts	41,450	38,379		3,071	40,087	(-)
Townships	3,578	1,819		1,759	3,497	(-)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF STATES, COUNTIES, CITIES, TOWNS, VILLAGES, AND BOROUGHS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY GEOGRAPHIC DIVISIONS AND STATES: 1932—Continued

[Totals expressed in thousands]

STATE AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
WEST NORTH CENTRAL—Contd.						
IOWA	$249,312	$232,236	$10,611	$6,465	$211,991	$97.66
State government	17,536	15,761		1,775	16,495	6.66
Counties	123,503	121,727		1,836	121,762	49.14
Cities and towns	46,209	40,331	4,330	1,548	42,344	29.04
School districts	55,708	54,417		1,291	55,179	(2)
Other civil divisions	6,296		6,281	15	6,211	(2)
MISSOURI	360,769	323,197	28,618	8,954	334,265	91.53
State government	105,162	104,865		297	103,303	28.33
Counties	39,625	33,341		6,284	37,270	13.21
Cities and towns	130,505	126,988	1,883	1,634	117,643	51.69
School districts	56,717	56,237		480	48,010	(2)
Other civil divisions	28,760	1,766	26,735	259	28,030	(2)
NORTH DAKOTA	83,086	66,907	10,901	5,278	36,211	52.91
State government	45,449	44,192		1,257	5,005	7.32
Counties	5,228	3,774	526	928	3,777	5.52
Cities, towns, and villages	11,748	5,044	9,032	672	13,622	53.64
School districts	15,432	13,396		2,036	11,694	(2)
Townships	558	206		352	531	(2)
Other civil divisions	1,671	295	1,343	33	1,582	(2)
SOUTH DAKOTA	92,520	79,401	6,536	6,580	51,087	73.09
State government	51,432	50,422		1,010	15,510	22.19
Counties	7,434	6,418		1,016	6,263	8.96
Cities and towns	12,078	10,248	1,141	689	10,006	35.81
School districts	15,585	11,978		3,607	13,403	(2)
Townships	390	144		246	361	(2)
Other civil divisions	5,601	194	5,395	12	5,544	(2)
NEBRASKA	119,119	86,886	27,986	4,247	110,506	79.73
State government	929	238		691	929	.67
Counties	6,878	6,506		372	6,485	4.68
Cities and villages	51,704	36,289	14,197	1,218	48,261	63.29
School districts	36,049	34,470		1,579	34,047	(2)
Townships and precincts	530	443		87	497	(2)
Other civil divisions	23,029	8,940	13,789	300	19,687	(2)
KANSAS	165,267	138,574	22,877	3,816	156,104	82.51
State government	23,410	22,500		910	21,810	11.53
Counties	29,036	28,617		419	28,730	15.18
Cities	73,435	50,136	21,763	1,536	67,890	65.47
School districts	35,015	34,515		500	34,150	(2)
Townships	1,241	731	70	440	1,204	(2)
Other civil divisions	3,130	2,075	1,044	11	2,320	(2)
SOUTH ATLANTIC						
DELAWARE	31,200	30,824	296	80	29,088	121.20
State government	3,216	3,216			2,072	8.63
Counties	9,647	9,642		5	9,635	40.15
Cities and towns	17,029	16,665	296	68	16,073	104.07
School districts	1,308	1,301		7	1,308	(2)
MARYLAND	294,910	275,021	16,634	3,255	261,168	158.28
State government	32,096	32,096			31,198	18.99
Counties	40,596	32,035	5,821	2,740	39,886	47.88
Cities, towns, and villages	211,916	210,634	787	495	180,314	169.85
Other civil divisions	10,302	256	10,026	20	9,770	(2)
DISTRICT OF COLUMBIA	103	103				
City	103	103				
VIRGINIA	216,954	190,167	427	17,360	181,242	74.49
State government	28,302	26,343		1,959	25,983	10.68
Counties	35,203	28,388		6,815	30,296	17.64
Cities and towns	152,463	143,455	427	8,581	124,021	135.14
Other civil divisions	986	981		5	942	(2)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF STATES, COUNTIES, CITIES, TOWNS, VILLAGES, AND BOROUGHS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY GEOGRAPHIC DIVISIONS AND STATES: 1932—Continued

[Totals expressed in thousands]

STATE AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
SOUTH ATLANTIC—Continued.						
WEST VIRGINIA	$103,543	$158,078	$119	$5,346	$151,594	$86.33
State government	89,020	86,070		3,550	86,391	49.20
Counties	33,777	37,948		829	34,245	c19.50
Cities, towns, and villages	18,394	17,959	119	316	15,422	23.56
School districts	16,752	16,101		651	15,533	(2)
NORTH CAROLINA	575,196	479,675	41,005	54,516	532,717	164.84
State government	183,616	175,879		12,737	164,531	50.91
Counties[4]	168,919	140,263		28,656	158,859	49.15
Cities, towns, and villages	171,094	118,624	40,879	11,591	164,860	151.69
School districts	37,932	36,411		1,521	36,698	(2)
Other civil divisions	8,635	8,498	126	11	7,796	(2)
SOUTH CAROLINA	189,022	160,714	5,716	22,592	171,699	98.47
State government	78,528	69,974		8,554	77,984	44.74
Counties	40,022	35,624		4,398	31,242	17.91
Cities and towns	47,326	35,103	4,864	7,359	43,562	85.15
School districts	20,581	18,301		2,280	16,484	(2)
Other civil divisions	2,565	1,712	852	1	2,427	(2)
GEORGIA	114,159	91,990	3,155	19,014	106,985	36.76
State government	12,502	9,551		3,041	12,488	4.29
Counties	36,108	26,430		9,678	34,670	11.91
Cities, towns, and villages	47,760	42,223	2,613	2,924	42,841	36.02
School districts	17,157	13,780		3,371	16,414	(2)
Other civil divisions	542		542		539	(2)
FLORIDA	532,490	416,967	100,956	14,567	513,022	337.74
State government	301			301	301	.20
Counties	97,841	97,337		504	93,990	61.88
Cities, towns, and villages	202,756	174,792	75,614	12,350	259,512	272.28
Special school districts	53,928	53,520		408	51,217	(2)
Other civil divisions	117,574	91,318	25,342	914	114,012	(2)
EAST SOUTH CENTRAL						
KENTUCKY	124,994	97,255	4,780	22,959	113,418	43.04
State government	16,607	2,674		13,933	16,224	6.16
Counties	35,738	30,884		4,854	33,202	12.60
Cities, towns, and villages	61,730	55,556	4,087	2,087	53,205	53.56
School districts	10,226	8,141		2,085	10,096	(2)
Other civil divisions	693		693		691	(2)
TENNESSEE	335,557	307,917	13,867	13,773	323,496	122.30
State government	94,601	92,139		2,462	94,032	35.55
Counties	108,124	100,863		7,261	104,322	39.44
Cities, towns, and villages	127,044	114,651	8,473	3,920	119,412	115.12
Special school districts	304	204		130	304	(2)
Other civil divisions	5,394		5,394		5,336	(2)
ALABAMA	215,505	161,209	25,312	29,044	210,822	78.75
State government	82,343	66,535		15,808	82,342	30.90
Counties	46,384	39,736		6,648	45,730	17.08
Cities and towns	86,838	54,938	25,312	6,588	82,750	88.86
MISSISSIPPI	182,204	154,707	21,088	5,809	179,362	88.27
State government	36,504	32,906		3,598	36,320	17.94
Counties	73,853	73,086		767	73,148	36.00
Cities, towns, and villages	44,108	33,922	9,208	918	42,653	81.51
School districts	8,964	8,438		526	8,054	(2)
Other civil divisions	18,775	6,355	12,420		18,587	(2)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF STATES, COUNTIES, CITIES, TOWNS, VILLAGES, AND BOROUGHS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY GEOGRAPHIC DIVISIONS AND STATES: 1932—Continued

[Totals expressed in thousands]

STATE AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
WEST SOUTH CENTRAL						
ARKANSAS	$257,137	$195,610	$52,836	$8,691	$255,869	$137.20
State government	164,626	160,480		4,146	164,423	88.16
Counties	6,054	5,774		280	5,829	3.13
Cities and towns	6,008	5,555	140	313	5,700	10.21
School districts	27,753	23,801		3,952	27,753	(2)
Other civil divisions	52,696		52,696		52,164	(2)
LOUISIANA	365,348	319,449	16,413	29,486	360,411	169.05
State government	83,884	73,455		10,429	83,743	39.41
Parishes	11,121	8,702		2,419	11,121	6.70
Cities, towns, and villages	114,483	90,429	14,665	9,389	109,727	111.81
School districts	25,360	22,497		2,863	25,360	(2)
Other civil divisions	130,500	124,366	1,748	4,386	130,460	(2)
OKLAHOMA	248,317	205,125		43,192	194,084	79.77
State government	11,532	1,672		9,860	11,438	4.74
Counties	51,322	40,084		11,238	43,570	17.91
Cities and towns	103,934	100,267		3,667	77,855	66.11
School districts	70,375	54,618		16,257	53,388	(2)
Townships	10,654	8,484		2,170	7,833	(2)
TEXAS	797,609	760,315		37,294	748,391	125.93
State government	10,346	4,475		5,871	10,317	1.75
Counties	211,420	208,484		2,942	197,873	33.30
Cities, towns, and villages	294,392	269,859		24,533	274,215	93.95
School districts	120,701	119,569		1,222	112,327	(2)
Other civil divisions	160,654	157,928		2,726	153,659	(2)
MOUNTAIN						
MONTANA	78,895	41,834	29,334	7,727	71,269	132.57
State government	10,834	5,833		5,001	9,316	17.33
Counties	18,495	16,847		1,648	15,113	28.11
Cities and towns	17,210	9,608	6,919	683	15,599	61.79
School districts	9,937	9,546		391	8,951	(2)
Other civil divisions	22,419		22,415	4	22,290	(2)
IDAHO	81,842	38,187	36,211	7,444	78,450	175.90
State government	7,525	4,334		3,191	6,961	15.61
Counties	9,734	6,379		3,355	8,890	19.93
Cities, towns, and villages	10,830	7,712	2,619	499	10,372	50.30
School districts	11,094	10,767		327	10,196	(2)
Other civil divisions	42,659	8,995	33,592	72	42,031	(2)
WYOMING	44,521	23,166	19,276	2,079	43,009	187.81
State government	5,597	4,245		1,352	5,568	24.42
Counties	1,758	1,459		299	1,566	6.84
Cities and towns	13,410	9,918	3,224	268	12,684	105.88
School districts	7,704	7,544		160	7,198	(2)
Other civil divisions	16,052		16,052		15,993	(2)
COLORADO	135,401	83,926	44,988	6,487	129,505	123.81
State government	8,162	7,355		807	6,747	6.45
Counties	3,303	1,737		1,566	3,190	4.24
Cities and towns	63,771	44,805	17,686	1,280	61,510	95.27
School districts	32,863	30,020		2,834	31,821	(2)
Other civil divisions	27,302		27,302		26,237	(2)
NEW MEXICO	38,060	28,641	8,813	1,606	36,943	85.91
State government	12,232	10,752	1,157	323	11,407	26.53
Counties	4,083	3,862		221	3,965	9.22
Cities, towns, and villages	10,257	7,275	2,857	125	9,531	66.90
School districts	7,589	6,752		837	7,290	(2)
Other civil divisions	4,799		4,799		4,750	(2)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF STATES, COUNTIES, CITIES, TOWNS, VILLAGES, AND BOROUGHS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY GEOGRAPHIC DIVISIONS AND STATES: 1932—Continued

[Totals expressed in thousands]

STATE AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
MOUNTAIN—Continued						
ARIZONA	$78,476	$51,424	$23,538	$3,514	$71,777	$160.93
State government	3,708	301	1,287	2,120	3,676	8.34
Counties	18,532	18,440	----------	92	16,636	[3] 37.30
Cities and towns	20,023	16,127	4,406	90	18,822	105.50
School districts	13,982	13,510	----------	472	11,454	(2)
Other civil divisions	21,631	3,046	17,845	740	21,189	(2)
UTAH	53,723	40,691	8,546	4,486	46,149	80.78
State government	11,445	10,525	----------	920	5,694	11 08
Counties	4,660	3,965	----------	695	4,117	8.01
Cities and towns	19,120	15,395	2,590	1,135	18,679	50.66
School districts	12,362	10,806	----------	1,556	11,598	(2)
Other civil divisions	6,136	----------	5,956	180	6,061	(2)
NEVADA	10,868	7,856	215	2,797	9,045	108.10
State government	1,634	1,021	----------	613	1,370	14.89
Counties	2,065	2,065	----------	----------	1,826	19.85
Cities and towns	1,988	1,831	143	14	1,772	32.44
School districts	1,704	1,704	----------	----------	1,597	(2)
Other civil divisions	3,387	1,145	72	2,170	3,380	(2)
PACIFIC						
WASHINGTON	224,769	180,547	22,433	21,789	217,431	137.27
State government	8,257	7,350	----------	907	8,257	5.22
Counties	21,775	19,008	369	2,398	21,008	13.26
Cities and towns	123,319	105,882	9,611	7,826	118,161	115.31
School districts	36,095	27,913	----------	8,782	35,969	(2)
Other civil divisions	34,723	20,394	12,453	1,876	34,036	(2)
OREGON	241,105	183,264	45,721	12,120	198,849	204.70
State government	60,999	58,749	----------	2,250	33,388	34 60
Counties	27,639	25,425	----------	2,214	26,059	26.84
Cities and towns	80,414	68,159	18,236	3,019	78,029	130.47
School districts	24,805	20,354	----------	4,451	24,210	(2)
Other civil divisions	38,248	10,577	27,485	186	37,163	(2)
CALIFORNIA	1,138,531	1,081,358	37,605	19,568	1,099,416	186.15
State government	147,179	143,891	541	2,747	145,723	24.67
Counties	47,141	42,659	----------	4,482	45,084	8.59
Cities and towns	492,998	486,215	----------	6,783	473,044	104.62
School districts	190,817	190,817	----------	----------	182,185	(2)
Other civil divisions	260,396	217,776	37,064	5,556	253,380	(2)

[1] Exclusive of schools under administration of counties, cities, towns, villages, and boroughs. (For detail see individual State reports.)
[2] Not computed.
[3] Includes townships of Missouri, South Carolina, and Washington.
[4] Includes indebtedness to the State on account of public-school building fund.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, TOWNS, VILLAGES, AND BOROUGHS, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

POPULATION GROUPS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	**$9,988,710**	**$8,284,930**	**$935,173**	**$768,607**	**$8,842,189**	**$111.45**
30,000 population and over	8,039,059	6,934,555	507,099	597,405	7,016,897	143.39
8,000 to 30,000 population	901,674	634,940	183,518	83,216	844,744	68.24
2,500 to 8,000 population	623,570	418,981	150,716	53,873	584,159	66.58
Less than 2,500 population	424,407	296,454	93,840	34,113	396,389	42.81
GEOGRAPHIC DIVISIONS						
NEW ENGLAND	673,380	593,435	400	79,545	595,840	87.77
30,000 population and over	540,136	484,975	400	54,761	466,691	108.81
8,000 to 30,000 population	94,457	77,945	----------	16,512	91,258	58.76
2,500 to 8,000 population	28,191	22,676	----------	5,515	27,460	42.52
Less than 2,500 population	10,596	7,839	----------	2,757	10,422	34.07
MIDDLE ATLANTIC	4,408,419	3,793,396	213,045	371,978	3,759,016	175.76
30,000 population and over	3,992,494	3,497,542	189,386	305,566	3,363,330	217.68
8,000 to 30,000 population	225,027	161,818	29,875	33,334	213,494	72.92
2,500 to 8,000 population	131,375	95,301	16,151	19,923	125,337	66.08
Less than 2,500 population	59,523	38,735	7,633	13,155	56,855	51.15
EAST NORTH CENTRAL	1,788,937	1,240,651	359,299	188,987	1,630,793	84.70
30,000 population and over	1,437,390	1,093,353	172,773	171,264	1,299,976	101.06
8,000 to 30,000 population	165,118	79,747	75,024	10,347	154,298	57.65
2,500 to 8,000 population	115,684	41,895	69,065	4,724	109,688	65.05
Less than 2,500 population	70,745	25,656	42,437	2,652	66,831	32.95
WEST NORTH CENTRAL	487,656	399,786	76,594	11,276	433,212	50.40
30,000 population and over	317,152	280,436	33,266	3,450	276,164	81.73
8,000 to 30,000 population	56,358	38,008	16,248	2,042	51,909	41.32
2,500 to 8,000 population	42,618	26,731	13,942	1,945	39,325	39.28
Less than 2,500 population	71,528	54,551	13,138	3,839	65,814	32.20
SOUTH ATLANTIC	928,841	759,558	125,599	43,684	830,608	119.98
30,000 population and over	567,842	496,876	51,482	19,484	499,463	134.36
8,000 to 30,000 population	143,423	105,208	27,412	10,803	133,309	121.50
2,500 to 8,000 population	131,628	93,907	28,541	9,120	124,532	125.33
Less than 2,500 population	85,948	63,567	18,164	4,277	82,304	69.18
EAST SOUTH CENTRAL	319,720	259,067	47,140	13,513	298,020	85.48
30,000 population and over	204,029	172,759	22,847	8,423	188,353	116.65
8,000 to 30,000 population	55,569	41,550	11,865	2,154	53,417	80.65
2,500 to 8,000 population	38,970	27,729	9,330	1,911	36,286	65.93
Less than 2,500 population	21,152	17,029	3,098	1,025	19,964	30.30
WEST SOUTH CENTRAL	518,817	466,110	14,805	37,902	467,497	82.95
30,000 population and over	333,312	301,073	11,627	20,612	308,046	117.75
8,000 to 30,000 population	63,005	57,941	1,023	4,041	53,744	56.23
2,500 to 8,000 population	72,855	62,242	1,303	9,310	63,874	63.26
Less than 2,500 population	49,645	44,854	852	3,939	41,833	39.07
MOUNTAIN	157,209	112,671	40,444	4,094	148,969	75.72
30,000 population and over	70,124	51,455	16,098	1,971	67,724	98.85
8,000 to 30,000 population	32,439	20,575	11,329	535	30,378	73.83
2,500 to 8,000 population	26,173	18,295	7,318	560	24,124	62.63
Less than 2,500 population	28,473	22,346	5,699	1,028	26,743	55.08
PACIFIC	705,731	660,256	27,847	17,628	669,234	108.92
30,000 population and over	576,580	556,086	8,620	11,874	547,150	126.63
8,000 to 30,000 population	66,278	52,088	10,742	3,448	62,937	75.09
2,500 to 8,000 population	36,076	30,145	5,066	865	33,524	55.44
Less than 2,500 population	26,797	21,937	3,419	1,441	25,623	67.37

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, TOWNS, VILLAGES, AND BOROUGHS, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

POPULATION GROUPS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
NEW ENGLAND						
MAINE	$17,520	$16,021	----------	$1,499	$16,227	$18.65
30,000 population and over	7,496	7,226	----------	270	7,018	65.96
8,000 to 30,000 population	6,820	5,870	----------	950	6,151	40.48
2,500 to 8,000 population	2,878	2,627	----------	251	2,729	48.93
Less than 2,500 population	326	298	----------	28	326	16.87
NEW HAMPSHIRE	13,887	11,975	----------	1,912	13,738	58.96
30,000 population and over	7,115	6,515	----------	600	7,115	65.50
8,000 to 30,000 population	6,214	4,959	----------	1,255	6,065	54.10
2,500 to 8,000 population	558	501	----------	57	558	45.53
VERMONT	9,398	8,044	----------	1,351	8,791	55.01
8,000 to 30,000 population	4,771	4,562	----------	209	4,404	70.58
2,500 to 8,000 population	2,237	1,887	----------	350	2,062	42.11
Less than 2,500 population	2,390	1,595	----------	795	2,328	47.67
MASSACHUSETTS	409,214	365,938	----------	43,276	360,739	83.89
30,000 population and over	331,849	303,484	----------	28,365	284,110	100.93
8,000 to 30,000 population	51,363	42,008	----------	9,355	50,838	50.28
2,500 to 8,000 population	19,335	15,162	----------	4,173	19,204	44.90
Less than 2,500 population	6,667	5,284	----------	1,383	6,587	32.94
RHODE ISLAND	113,796	97,087	----------	16,709	93,107	133.77
30,000 population and over	98,117	85,026	----------	13,091	78,109	170.36
8,000 to 30,000 population	13,002	10,342	----------	2,660	12,412	76.38
2,500 to 8,000 population	1,814	1,262	----------	552	1,725	29.00
Less than 2,500 population	863	457	----------	406	861	50.45
CONNECTICUT	109,565	94,370	$100	14,795	103,235	97.00
30,000 population and over	95,559	82,721	400	12,435	90,339	112.87
8,000 to 30,000 population	12,287	10,204	----------	2,083	11,885	55.19
2,500 to 8,000 population	1,369	1,237	----------	132	1,191	28.27
Less than 2,500 population	350	205	----------	145	320	20.69
MIDDLE ATLANTIC						
NEW YORK	2,924,181	2,535,007	150,571	238,603	2,404,909	222.29
30,000 population and over	2,777,555	2,408,442	139,471	229,642	2,319,623	247.59
8,000 to 30,000 population	84,227	72,250	7,900	4,077	83,295	99.20
2,500 to 8,000 population	44,377	38,388	2,689	3,300	44,153	85.63
Less than 2,500 population	18,022	15,927	511	1,584	17,838	48.93
NEW JERSEY	699,999	523,568	71,723	104,708	636,739	189.66
30,000 population and over	510,979	422,718	31,493	56,768	458,218	215.11
8,000 to 30,000 population	96,775	51,832	20,310	24,633	91,109	141.98
2,500 to 8,000 population	59,324	33,273	12,990	13,061	55,894	130.80
Less than 2,500 population	32,921	15,745	6,930	10,246	31,518	107.17
PENNSYLVANIA	784,239	734,821	20,751	28,667	657,368	94.71
30,000 population and over	703,960	666,382	18,422	19,156	585,480	148.05
8,000 to 30,000 population	44,025	37,736	1,665	4,624	39,090	27.03
2,500 to 8,000 population	27,074	23,040	472	3,562	25,290	25.77
Less than 2,500 population	8,580	7,063	192	1,325	7,499	13.43
EAST NORTH CENTRAL						
OHIO	550,883	423,277	124,578	3,028	461,579	90.91
30,000 population and over	431,915	372,138	57,238	2,539	366,283	104.45
8,000 to 30,000 population	57,286	28,186	28,850	250	49,487	69.13
2,500 to 8,000 population	34,142	14,778	19,128	236	31,116	66.04
Less than 2,500 population	27,540	8,175	19,362	3	24,693	50.84
INDIANA	48,850	47,235	----------	1,615	47,455	22.22
30,000 population and over	39,458	38,707	----------	751	38,222	31.54
8,000 to 30,000 population	4,455	4,046	----------	409	4,333	11.78
2,500 to 8,000 population	2,559	2,311	----------	248	2,541	10.03
Less than 2,500 population	2,378	2,171	----------	207	2,359	7.79

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, TOWNS, VILLAGES, AND BOROUGHS, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

POPULATION GROUPS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
EAST NORTH CENTRAL—Contd.						
ILLINOIS	$499,289	$193,310	$187,284	$118,695	$490,218	$76.94
30,000 population and over	374,229	177,945	85,666	110,618	367,388	81.83
8,000 to 30,000 population	49,183	6,451	38,381	4,351	48,919	65.84
2,500 to 8,000 population	48,531	4,386	41,838	2,307	46,807	96.03
Less than 2,500 population	27,346	4,528	21,399	1,419	27,104	41.63
MICHIGAN	577,301	471,342	45,501	60,458	522,978	138.31
30,000 population and over	509,230	427,462	27,933	53,835	459,511	167.51
8,000 to 30,000 population	36,304	23,817	7,793	4,694	33,734	74.39
2,500 to 8,000 population	23,809	14,265	8,099	1,445	22,581	77.86
Less than 2,500 population	7,958	5,798	1,676	484	7,152	24.29
WISCONSIN	112,614	105,487	1,936	5,191	108,563	57.48
30,000 population and over	82,558	77,101	1,936	3,521	78,572	78.00
8,000 to 30,000 population	17,890	17,247	----------	643	17,825	44.98
2,500 to 8,000 population	6,643	6,155	----------	488	6,643	34.84
Less than 2,500 population	5,523	4,984	----------	539	5,523	18.76
WEST NORTH CENTRAL						
MINNESOTA	158,977	130,750	24,218	3,979	133,446	82.71
30,000 population and over	128,238	109,615	17,500	1,123	105,128	123.40
8,000 to 30,000 population	9,088	8,033	1,277	78	8,933	46.64
2,500 to 8,000 population	9,991	4,917	3,789	1,255	9,303	40.46
Less than 2,500 population	10,760	7,555	1,652	1,523	10,082	29.66
IOWA	46,209	40,331	4,330	1,548	42,344	29.04
30,000 population and over	22,637	22,382	----------	255	20,919	43.03
8,000 to 30,000 population	8,302	6,315	1,410	637	7,930	28.46
2,500 to 8,000 population	5,089	3,831	1,052	206	4,530	19.03
Less than 2,500 population	10,121	7,803	1,868	450	8,965	19.27
MISSOURI	130,505	126,988	1,883	1,634	117,643	51.69
30,000 population and over	116,742	113,978	1,524	1,240	104,905	74.13
8,000 to 30,000 population	4,172	4,087	----------	85	3,781	13.75
2,500 to 8,000 population	3,592	3,216	278	98	3,285	16.10
Less than 2,500 population	5,999	5,707	81	211	5,672	14.86
NORTH DAKOTA	14,748	5,044	9,032	672	13,622	53.64
8,000 to 30,000 population	8,084	1,944	5,899	241	7,725	91.20
2,500 to 8,000 population	2,513	679	1,800	34	2,256	70.06
Less than 2,500 population	4,151	2,421	1,333	397	3,641	26.57
SOUTH DAKOTA	12,078	10,248	1,141	689	10,006	35.81
30,000 population and over	1,067	1,018	1	48	846	24.59
8,000 to 30,000 population	3,576	3,113	440	23	2,989	48.92
2,500 to 8,000 population	1,259	1,124	33	102	1,103	28.59
Less than 2,500 population	6,176	4,993	667	516	5,068	34.88
NEBRASKA	51,704	36,289	14,197	1,218	48,261	63.20
30,000 population and over	24,779	16,004	8,242	533	22,714	76.35
8,000 to 30,000 population	4,108	3,082	693	333	3,981	40.75
2,500 to 8,000 population	7,946	5,598	2,262	86	7,474	76.69
Less than 2,500 population	14,871	11,605	3,000	266	14,092	52.20
KANSAS	73,435	50,136	21,763	1,536	67,890	65.47
30,000 population and over	23,689	17,439	5,999	251	21,652	71.25
8,000 to 30,000 population	18,008	10,894	6,529	645	16,570	61.88
2,500 to 8,000 population	12,228	7,336	4,728	164	11,374	70.70
Less than 2,500 population	19,450	14,467	4,507	476	18,294	60.09

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, TOWNS, VILLAGES, AND BOROUGHS, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

POPULATION GROUPS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
SOUTH ATLANTIC						
DELAWARE	$17,029	$16,665	$296	$68	$16,073	$104.07
30,000 population and over	14,661	14,661			13,816	129.61
2,500 to 8,000 population	1,218	1,019	199		1,138	68.77
Less than 2,500 population	1,150	985	97	68	1,119	35.75
MARYLAND	211,916	210,634	787	495	180,314	169.85
30,000 population and over	204,410	204,163	16	231	173,233	196.21
8,000 to 30,000 population	2,895	2,817	68	10	2,760	57.62
2,500 to 8,000 population	2,749	2,171	494	84	2,551	46.48
Less than 2,500 population	1,862	1,483	209	170	1,770	23.32
DISTRICT OF COLUMBIA	103	103				
30,000 population and over	103	103				
VIRGINIA	152,463	143,455	427	8,581	121,021	135.14
30,000 population and over	114,103	107,933		6,170	90,073	177.72
8,000 to 30,000 population	21,437	19,958		1,479	18,730	119.60
2,500 to 8,000 population	10,884	10,048	207	629	9,676	72.82
Less than 2,500 population	6,039	5,516	220	303	5,536	45.61
WEST VIRGINIA	18,304	17,959	119	316	15,422	23.56
30,000 population and over	8,493	8,161	119	213	6,217	26.32
8,000 to 30,000 population	5,075	5,020		55	4,849	32.58
2,500 to 8,000 population	2,396	2,385		11	2,124	17.70
Less than 2,500 population	2,430	2,393		37	2,232	14.92
NORTH CAROLINA	171,094	118,624	40,879	11,591	161,860	151.69
30,000 population and over	93,571	63,609	21,140	8,822	90,531	206.14
8,000 to 30,000 population	25,294	18,533	5,822	939	23,870	113.25
2,500 to 8,000 population	28,226	18,591	8,566	1,069	27,198	144.32
Less than 2,500 population	24,003	17,891	5,351	761	23,261	93.64
SOUTH CAROLINA	47,326	35,103	4,864	7,359	43,502	85.15
30,000 population and over	15,177	11,868	1,796	1,513	14,034	124.01
8,000 to 30,000 population	16,525	9,709	1,987	4,829	15,083	112.22
2,500 to 8,000 population	9,685	8,070	913	702	8,932	71.62
Less than 2,500 population	5,939	5,456	168	315	5,513	39.57
GEORGIA	47,760	42,223	2,613	2,924	42,844	36.03
30,000 population and over	30,912	27,899	1,272	1,741	28,350	54.39
8,000 to 30,000 population	6,506	5,478	772	256	5,807	27.42
2,500 to 8,000 population	5,579	4,823	243	513	4,523	25.33
Less than 2,500 population	4,763	4,023	326	414	4,164	15.01
FLORIDA	262,756	174,792	75,614	12,350	252,512	272.28
30,000 population and over	86,412	58,479	27,139	794	83,209	198.49
8,000 to 30,000 population	65,691	43,693	18,763	3,235	62,204	332.94
2,500 to 8,000 population	70,891	46,860	17,919	6,112	68,390	390.84
Less than 2,500 population	39,762	25,760	11,793	2,209	38,709	264.43
EAST SOUTH CENTRAL						
KENTUCKY	61,730	55,556	4,087	2,087	53,205	53.50
30,000 population and over	50,319	46,835	2,203	1,281	42,830	88.29
8,000 to 30,000 population	5,529	4,865	407	257	4,957	28.45
2,500 to 8,000 population	3,025	2,379	982	264	3,320	22.44
Less than 2,500 population	2,257	1,477	495	285	2,089	11.17
TENNESSEE	127,044	114,651	8,473	3,920	119,412	116.12
30,000 population and over	90,278	83,189	5,079	2,010	84,658	131.35
8,000 to 30,000 population	14,277	12,370	1,206	701	14,040	115.00
2,500 to 8,000 population	14,926	12,511	1,486	929	13,543	93.54
Less than 2,500 population	7,563	6,581	702	280	7,165	56.64
ALABAMA	86,888	54,938	25,312	6,588	82,750	88.86
30,000 population and over	52,897	35,086	12,811	5,000	50,328	125.07
8,000 to 30,000 population	20,021	12,323	6,855	843	18,935	92.91
2,500 to 8,000 population	10,785	5,460	4,881	444	10,563	67.65
Less than 2,500 population	3,135	2,069	765	301	2,924	17.31

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, TOWNS, VILLAGES, AND BOROUGHS, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

POPULATION GROUPS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
EAST SOUTH CENTRAL—Contd.						
MISSISSIPPI	$44,108	$33,922	$9,268	$918	$42,653	$81.51
30,000 population and over	10,535	7,649	2,754	132	10,528	127.46
8,000 to 30,000 population	15,742	11,992	3,397	353	15,479	95.08
2,500 to 8,000 population	9,634	7,379	1,981	274	8,860	87.32
Less than 2,500 population	8,197	6,902	1,136	159	7,786	44.12
WEST SOUTH CENTRAL						
ARKANSAS	6,008	5,555	140	313	5,700	10.21
30,000 population and over	2,986	2,985	----	1	2,900	25.13
8,000 to 30,000 population	1,607	1,437	63	107	1,458	11.96
2,500 to 8,000 population	807	715	10	82	794	5 73
Less than 2,500 population	548	418	67	63	548	3.01
LOUISIANA	114,483	90,429	14,665	9,389	109,727	111.81
30,000 population and over	96,277	77,114	11,627	7,536	92,882	161.00
8,000 to 30,000 population	7,278	5,483	960	835	6,714	56.28
2,500 to 8,000 population	7,069	4,989	1,293	787	6,618	42.34
Less than 2,500 population	3,859	2,843	785	231	3,513	27.25
OKLAHOMA	103,934	100,267	----	3,667	77,855	66.11
30,000 population and over	41,156	39,813	----	1,343	33,423	87.03
8,000 to 30,000 population	23,028	22,250	----	778	16,841	59.80
2,500 to 8,000 population	18,163	17,496	----	667	12,316	62.95
Less than 2,500 population	21,587	20,708	----	879	15,275	47.88
TEXAS	294,392	269,859	----	24,533	274,215	93.95
30,000 population and over	192,893	181,161	----	11,732	178,841	115.90
8,000 to 30,000 population	31,032	28,771	----	2,261	28,731	66.35
2,500 to 8,000 population	46,816	39,042	----	7,774	44,146	85.05
Less than 2,500 population	23,651	20,885	----	2,766	22,497	53.03
MOUNTAIN						
MONTANA	17,210	9,608	6,919	683	15,599	61.79
30,000 population and over	2,511	2,106	371	34	2,248	56.87
8,000 to 30,000 population	5,751	3,069	2,584	98	5,191	60.57
2,500 to 8,000 population	3,660	1,507	1,973	180	3,199	55.78
Less than 2,500 population	5,288	2,926	1,991	371	4,961	71.00
IDAHO	10,830	7,712	2,619	499	10,372	50.30
8,000 to 30,000 population	4,035	2,800	998	237	3,882	46.30
2,500 to 8,000 population	3,321	2,116	1,072	133	3,236	68.31
Less than 2,500 population	3,474	2,796	549	129	3,254	43 39
WYOMING	13,410	9,918	3,224	268	12,684	106.88
8,000 to 30,000 population	7,738	4,750	2,887	101	7,319	119.13
2,500 to 8,000 population	1,093	973	88	2	947	89.02
Less than 2,500 population	4,609	4,195	249	165	4,418	94 59
COLORADO	63,771	44,805	17,686	1,280	61,510	95.27
30,000 population and over	40,634	28,456	11,163	1,015	39,412	104.74
8,000 to 30,000 population	6,065	3,800	2,237	28	5,889	101.89
2,500 to 8,000 population	8,009	5,240	2,712	57	7,532	82.05
Less than 2,500 population	9,063	7,309	1,574	180	8,677	72.45
NEW MEXICO	10,257	7,275	2,857	125	9,531	66.90
8,000 to 30,000 population	6,104	3,756	2,312	36	5,496	92.21
2,500 to 8,000 population	2,873	2,296	545	32	2,764	55.42
Less than 2,500 population	1,280	1,223	----	57	1,271	38.51
ARIZONA	20,623	16,127	4,406	90	18,822	105.50
30,000 population and over	14,090	10,885	3,150	55	13,191	155.01
8,000 to 30,000 population	388	388	----	----	372	20.84
2,500 to 8,000 population	4,516	3,708	724	24	3,989	77.64
Less than 2,500 population	1,629	1,086	532	11	1,270	52.74

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, TOWNS, VILLAGES, AND BOROUGHS, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

POPULATION GROUPS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
MOUNTAIN—Continued						
UTAH	$19,120	$15,395	$2,590	$1,135	$18,679	$50.66
30,000 population and over	12,889	10,008	2,014	867	12,873	69.80
8,000 to 30,000 population	1,319	1,095	189	35	1,319	51.52
2,500 to 8,000 population	2,286	1,950	204	132	2,058	33.75
Less than 2,500 population	2,626	2,342	183	101	2,429	24.79
NEVADA	1,988	1,831	143	14	1,772	32.44
8,000 to 30,000 population	1,039	917	122	----	910	46.43
2,500 to 8,000 population	445	445	----	----	399	25.04
Less than 2,500 population	504	469	21	14	463	24.25
PACIFIC						
WASHINGTON	123,319	105,882	9,611	7,826	118,161	115.31
30,000 population and over	95,672	91,618	----	4,054	91,422	138.90
8,000 to 30,000 population	17,756	9,413	5,886	2,457	17,411	111.36
2,500 to 8,000 population	5,611	2,836	2,309	466	5,313	62.89
Less than 2,500 population	4,280	2,015	1,416	849	4,015	31.94
OREGON	89,414	68,159	18,236	3,019	78,029	130.47
30,000 population and over	53,340	43,676	8,620	1,044	45,488	148.36
8,000 to 30,000 population	16,803	11,016	4,856	991	14,695	141.40
2,500 to 8,000 population	9,354	6,198	2,757	399	8,308	93.96
Less than 2,500 population	9,857	7,269	2,003	585	9,238	95.22
CALIFORNIA	492,998	486,215	----	6,783	473,044	104.62
30,000 population and over	427,568	420,792	----	6,776	410,240	122.23
8,000 to 30,000 population	31,659	31,659	----	----	30,531	53.03
2,500 to 8,000 population	21,111	21,111	----	----	19,903	46.09
Less than 2,500 population	12,660	12,653	----	7	12,370	78.47

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF STATES, COUNTIES, CITIES, TOWNS, VILLAGES, AND BOROUGHS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY GEOGRAPHIC DIVISIONS AND STATES: 1932, 1922, AND 1912

[Totals expressed in thousands]

GEOGRAPHIC DIVISION AND STATE	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Grand total	$17,576,839	$8,689,740	$3,821,896	$141.17	$79.90	$39.37
State governments	2,360,958	935,544	345,942	19.07	8.64	3.57
Counties	2,390,830	1,273,276	371,600	21.82	13.19	4.33
Cities, towns, villages, and boroughs	8,842,189	4,679,352	2,871,622	111.45	71.26	54.29
School districts	[1] 2,039,852	[1] 1,052,035	[2] 118,900	(3)	(3)	(3)
Townships	343,879	122,975	78,109	(3)	(3)	(3)
Other civil divisions	[4] 1,599,131	625,058	35,723	(3)	(3)	(3)
GEOGRAPHIC DIVISIONS:						
New England	831,007	550,709	390,961	100.81	72.46	56.95
Middle Atlantic	5,842,169	2,616,431	1,548,580	219.07	114.19	75.28
East North Central	3,352,156	1,652,555	546,615	130.51	74.62	28.79
West North Central	1,215,276	851,543	282,970	90.88	66.83	23.62
South Atlantic	1,947,545	743,216	255,195	121.90	51.61	20.02
East South Central	827,098	370,553	160,819	82.80	41.17	18.51
West South Central	[1] 1,558,755	704,546	237,435	125.98	66.70	24.95
Mountain	487,047	372,776	112,770	130.21	108.39	38.29
Pacific	1,515,696	827,411	286,551	179.14	141.23	60.08

See footnotes at end of table.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF STATES, COUNTIES, CITIES, TOWNS, VILLAGES, AND BOROUGHS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY GEOGRAPHIC DIVISIONS AND STATES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

GEOGRAPHIC DIVISION AND STATE	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
NEW ENGLAND:						
Maine	$64,529	$42,457	$22,798	$80 66	$54.90	$30.08
New Hampshire	31,735	16,123	11,301	67.81	36.16	25.87
Vermont	27,180	11,994	6,981	75 50	34.03	19.39
Massachusetts	436,600	329,942	267,129	101.77	82.30	75.28
Rhode Island	110,353	49,239	30,716	158.55	79.38	52.99
Connecticut	160,700	100,954	52,036	98.59	70.33	44.03
MIDDLE ATLANTIC:						
New York	3,477,233	1,683,820	1,132,432	271.40	158.15	116.59
New Jersey	1,151,231	382,172	170,169	278.61	116.40	61.89
Pennsylvania	1,213,705	550,439	245,979	124.82	61.28	30.34
EAST NORTH CENTRAL:						
Ohio	875,037	669,443	239,667	129.89	112.25	48 27
Indiana	199,034	152,792	67,403	60.87	51.21	24.41
Illinois	1,290,544	364,019	139,481	166.59	54.66	23 62
Michigan	782,306	361,778	59,997	157.66	94.09	20.43
Wisconsin	205,235	104,523	40,067	69.10	38 81	16.56
WEST NORTH CENTRAL:						
Minnesota	285,112	269,608	70,363	110.42	109.99	32.26
Iowa	241,991	151,614	35,426	97.66	62.23	15.94
Missouri	334,265	118,276	61,622	91.53	34.46	18.37
North Dakota	36,211	40,266	13,261	52.94	60.89	20.07
South Dakota	51,087	50,554	12,685	73.09	78.09	19.72
Nebraska	110,506	97,755	36,745	79.73	73.93	29.80
Kansas	156,104	123,470	52,868	82.51	69.16	31.36
SOUTH ATLANTIC:						
Delaware	20,088	22,451	6,860	121.20	98.32	32.98
Maryland	261,168	120,954	59,546	158.28	81 43	44.76
District of Columbia	----------	156	9,061	----------	.36	26.03
Virginia	181,242	119,115	61,930	74.49	50.33	29.09
West Virginia	151,594	70,512	[5] 11,195	86.33	46.58	[5] 8.57
North Carolina	532,747	182,711	34,344	104.34	60.03	14.88
South Carolina	171,699	65,010	21,287	98.45	37.94	13.54
Georgia	106,985	64,038	32,548	36.76	21.56	11.89
Florida	513,022	98,269	18,424	337.74	95.96	22.72
EAST SOUTH CENTRAL:						
Kentucky	113,418	60,519	30,029	43 04	20.68	12.85
Tennessee	323,496	133,337	59,099	122.30	56.27	26.41
Alabama	210,822	75,198	43,062	78.75	31.37	19.24
Mississippi	179,362	111,499	28,620	88.27	62.27	15.25
WEST SOUTH CENTRAL:						
Arkansas	255,869	91,280	13,813	137.20	51 03	8.32
Louisiana	360,411	126,946	75,007	169 05	69.18	42.97
Oklahoma	194,084	129,977	60,721	79.77	61.75	31.32
Texas	748,391	356,343	87,594	125.93	73.71	21 07
MOUNTAIN:						
Montana	71,269	65,229	18,146	132.57	110.20	43 29
Idaho	78,450	62,103	14,130	175.90	136.24	37.30
Wyoming	43,009	19,128	4,324	187.81	93.02	26.48
Colorado	129,505	99,198	39,647	123.81	101.78	44 89
New Mexico	36,943	25,010	7,662	85.91	67.86	29.70
Arizona	71,777	44,973	10,389	160.93	124.61	45.01
Utah	46,149	50,041	15,289	89.78	106.85	37.77
Nevada	9,945	7,004	3,183	108.10	90.49	33.60
PACIFIC:						
Washington	217,431	169,063	95,971	137.27	120.21	71.37
Oregon	198,849	138,094	43,828	204.79	170.69	57.90
California	1,099,416	520,254	146,752	186.15	142.81	55.01

[1] Exclusive of schools under administration of counties, cities, towns, villages, and boroughs. (For detail see individual State reports.)

[2] Includes only debt of school districts outside of cities, towns, villages, and boroughs having a population of 2,500 and over. Debt on account of schools in cities, towns, villages, and boroughs with a population of 2,500 and over is included with cities, towns, villages, and boroughs.

[3] Not computed.

[4] Includes townships of Missouri, South Carolina, and Washington.

[5] No State indebtedness reported; the Virginia-West Virginia debt settlement was not made until 1919.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY GEOGRAPHIC DIVISIONS AND STATES: 1932, 1922, AND 1912

[Totals expressed in thousands]

GEOGRAPHIC DIVISION AND STATE	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX						PER CAPITA ASSESSED VALUATION		
	1932				1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property	Other property					
Grand total	$163,317,104	$125,933,195	$30,514,526	$6,869,383	$124,616,875	$69,452,936	$1,311.67	$1,146.16	$715.48
GEOGRAPHIC DIVISIONS:									
New England	13,918,427	11,621,110	2,188,119	109,198	10,249,509	7,541,527	1,688.31	1,348.55	1,093.58
Middle Atlantic	49,141,780	44,069,629	4,555,947	516,204	29,260,038	18,691,072	1,842.72	1,277.00	908.64
East North Central	39,131,723	28,699,038	8,588,308	1,844,377	30,668,599	15,507,238	1,523.47	1,384.85	816.75
West North Central	17,291,747	12,046,229	4,067,168	1,178,350	18,796,060	8,094,365	1,293.03	1,475.23	675.64
South Atlantic	14,157,353	9,125,872	3,697,241	1,334,240	11,577,386	5,816,457	886.16	804.02	456.21
East South Central	6,627,009	4,095,935	1,916,023	615,051	5,786,887	2,635,219	663.43	643.01	303.25
West South Central	8,216,259	5,571,453	2,236,399	408,407	7,209,643	4,704,357	664.05	682.54	494.35
Mountain	4,538,909	2,962,884	959,429	676,596	4,745,716	1,631,326	1,213.42	1,354.42	553.92
Pacific	10,293,897	7,801,045	2,305,892	186,960	6,322,537	4,831,375	1,216.63	1,079.22	1,013.04
NEW ENGLAND:									
Maine	756,860	641,092	115,768		637,403	416,891	946.08	824.27	550.03
New Hampshire	679,523	556,599	66,783	56,141	617,981	439,683	1,451.97	1,386.00	1,006.74
Vermont	440,931	245,847	142,027	53,057	307,255	221,530	1,224.81	871.82	615.44
Massachusetts	7,442,795	6,383,675	1,059,120		5,677,715	4,803,079	1,734.92	1,428.96	1,333.47
Rhode Island	1,447,034	983,963	463,071		1,046,691	619,010	2,079.07	1,687.37	1,067.87
Connecticut	3,151,284	2,809,934	341,350		1,962,764	1,041,334	1,933.30	1,367.39	881.15
MIDDLE ATLANTIC:									
New York	29,559,936	29,181,994	377,942		15,390,399	11,131,779	2,307.21	1,415.49	1,146.08
New Jersey	6,819,527	5,451,120	852,203	516,204	4,102,365	2,490,490	1,650.42	1,249.44	905.80
Pennsylvania	12,762,317	9,436,515	3,325,802		9,767,274	5,068,803	1,312.46	1,087.35	625.17
EAST NORTH CENTRAL:									
Ohio	13,452,947	9,376,136	4,076,811		10,406,661	6,481,059	2,017.54	1,744.97	1,305.30
Indiana	5,073,241	3,785,375	1,287,866		5,225,700	1,898,307	1,551.45	1,751.48	687.60
Illinois	7,268,580	5,063,319	1,479,264	726,297	4,000,497	2,343,673	938.28	600.70	399.96
Michigan	8,262,954	6,541,738	1,312,891	408,325	5,929,615	2,317,562	1,665.25	1,542.08	789.19
Wisconsin	5,073,701	3,932,479	431,476	709,755	5,106,126	2,466,697	1,768.32	1,895.72	1,019.31

WEST NORTH CENTRAL									
Minnesota	2,307,881	1,680,190	627,691		2,353,695	1,474,585	893.83	960.19	676.08
Iowa	1,463,741	763,057	614,654	86,030	1,766,003	902,093	590.69	723.49	405.90
Missouri	4,788,878	3,519,491	791,088	478,299	4,633,400	1,860,088	1,311.30	1,349.84	554.59
North Dakota	880,432	613,249	267,183		1,308,315	293,048	1,287.18	1,978.54	443.44
South Dakota	1,508,676	1,135.413	373,263		1,977,128	354,279	2,158.33	3,053.97	550.87
Nebraska	2,675,864	1,974,389	701,475		3,202,706	463,372	1,930.64	2,422.07	375.77
Kansas	3,666,275	2,360,440	691,814	614,021	3,554,813	2,746,900	1,937.78	1,991.06	1,629.61
SOUTH ATLANTIC:									
Delaware	292,169	[1] 292,169	(1)		227,070	93,814	1,217.37	994.48	450.95
Maryland	2,761,586	1,952,567	809,019		1,685,496	1,235,458	1,673.69	1,134.69	928.77
District of Columbia	1,845,090	1,226,692	618,398		1,175,867	359,932	3,750.18	2,687.26	1,034.06
Virginia	2,353,629	1,178,222	964,485	210,922	1,826,263	864,963	967.38	771.69	406.28
West Virginia	1,877,968	1,010,284	295,816	571,868	2,092,557	1,168,013	1,069.46	1,382.43	894.11
North Carolina	2,830,758	2,095,405	466,094	269,259	2,521,115	747,501	875 85	952.46	323.90
South Carolina	407,909	211,901	196,008		436,000	291,531	233.89	252.45	185.42
Georgia	1,267,790	752,816	296,751	218,223	1,191,569	842,358	435.67	401.25	307.80
Florida	520,454	405,816	50,670	63,968	421,449	212,887	342.63	411.55	257.91
EAST SOUTH CENTRAL:									
Kentucky	3,059,586	1,561,759	1,497,827		2,404,147	1,031,174	1,161.13	984.20	441.37
Tennessee	1,663,892	1,285,070	113,843	264,979	1,730,828	625,687	629 07	730.49	279.56
Alabama	1,210,876	774,791	193,801	242,284	943,516	566,807	452.33	393.65	253.20
Mississippi	692,655	474,315	110,552	107,788	708,396	411,551	340.87	395.62	219.26
WEST SOUTH CENTRAL:									
Arkansas	554,835	388,163	166,672		578,462	427,473	297.50	323.38	257.54
Louisiana	1,666,140	1,097,676	568,464		1,561,581	550,518	761.49	850.95	315.36
Oklahoma	1,753,601	1,093,956	251,238	408,407	1,687,490	1,193,656	720.76	801.76	615.68
Texas	4,241,683	2,991,658	1,250,025		3,382,110	2,532,710	713.73	699.60	607.07
MOUNTAIN:									
Montana	410,635	235,183	77,093	98,359	460,843	346,551	763.82	778.57	826.75
Idaho	428,018	287,375	23,572	117,071	477,897	167,512	959.68	1,046.88	442.20
Wyoming	418,660	223,591	78,082	116,987	366,412	180,751	1,828 21	1,781.92	1,106.69
Colorado	1,447,170	917,459	529,711		1,550,762	422,330	1,383.53	1,591.13	478.14
New Mexico	334,301	146,091	44,795	143,415	329,899	72,458	777.44	895.06	195.73
Arizona	674,729	585,097	89,632		733,995	140,338	1,512.85	2,033.77	608.03
Utah	618,405	331,775	85,866	200,764	630,073	200,299	1,203 12	1,345.37	494 89
Nevada	206,991	176,313	30,678		195,835	101,087	2,249.90	2,529.94	1,067 20
PACIFIC:									
Washington	1,250,040	1,020,510	229,530		1,111,890	1,005,086	789.17	790.61	747.45
Oregon	1,092,772	802,158	103,654	186,960	1,009,499	905,012	1,125.41	1,447.80	1,195.54
California	7,951,085	5,978,377	1,972,708		4,201,148	2,921,277	1,346.27	1,153.20	1,095.13

[1] Valuation of personal property included with that of real property.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATES, COUNTIES, CITIES, TOWNS, VILLAGES, AND BOROUGHS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY GEOGRAPHIC DIVISIONS AND STATES: 1932, 1922, AND 1912

[Totals expressed in thousands]

GEOGRAPHIC DIVISION AND STATE	LEVIES OF THE GENERAL PROPERTY TAX									AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1932							1922	1912	1932	1922	1912
	Total	State	County	Cities, towns, villages, and boroughs	School districts	Town-ships	Other civil divisions					
Grand total	$5,026,763	$359,011	$924,309	$2,200,651	$1,197,839	$216,507	$128,446	$3,503,725	$1,349,841	$3.08	$2.81	$1.94
GEOGRAPHIC DIVISIONS:												
New England	399,504	20,231	17,540	304,195	2,008	54,182	1,348	270,516	127,232	2.87	2.64	1.69
Middle Atlantic	1,464,289	39,665	162,417	942,797	237,741	74,769	6,900	840,028	364,266	2.98	2.87	1.95
East North Central	1,220,670	98,923	200,385	382,557	419,304	65,105	54,396	869,682	292,021	3.12	2.84	1.88
West North Central	511,566	51,578	113,110	127,383	197,705	18,158	3,572	490,829	180,440	2.96	2.61	2.23
South Atlantic	359,097	31,242	109,095	149,358	63,829	----------	5,573	255,316	91,136	2.54	2.21	1.57
East South Central	160,478	25,707	63,023	53,487	17,817	----------	444	125,781	51,663	2.42	2.17	1.96
West South Central	320,028	51,960	67,743	81,250	88,907	4,293	25,875	222,351	77,723	3.90	3.08	1.65
Mountain	160,820	27,407	49,831	25,848	55,837	----------	1,897	144,466	54,327	3.54	3.04	3.33
Pacific	430,311	12,298	141,165	133,776	114,631	----------	28,441	284,756	111,033	4.18	4.50	2.30
NEW ENGLAND.												
Maine	31,308	5,482	1,640	9,506	----------	14,260	120	22,295	8,987	4.14	3.50	2.16
New Hampshire	20,320	2,998	1,623	7,475	----------	8,224	----------	15,029	6,978	2.99	2.43	1.59
Vermont	12,101	1,267	63	3,314	414	7,007	36	9,188	4,020	2.74	2.99	1.81
Massachusetts	231,212	7,500	13,062	210,322	----------	----------	328	156,285	82,566	3.11	2.75	1.72
Rhode Island	28,953	1,208	----------	27,572	----------	----------	173	19,925	8,192	2.00	1.90	1.32
Connecticut	75,610	1,776	1,152	45,706	1,594	24,691	691	47,794	16,489	2.40	2.44	1.58
MIDDLE ATLANTIC:												
New York	824,022	2,363	63,632	670,773	43,968	43,056	290	454,578	221,467	2.79	2.96	1.99
New Jersey	269,595	37,302	47,413	134,212	38,703	11,965	----------	145,335	49,424	3.95	3.54	1.98
Pennsylvania	370,672	(1)	51,372	137,812	155,130	19,748	6,610	239,795	93,375	2.90	2.46	1.84
EAST NORTH CENTRAL:												
Ohio	302,861	5,378	61,967	81,490	140,982	13,046	998	224,423	76,697	2.25	2.16	1.18
Indiana	138,341	14,712	22,638	28,017	54,703	18,271	----------	117,138	45,644	2.73	2.24	2.40
Illinois	391,159	28,349	34,188	102,614	152,903	19,697	53,408	250,380	84,834	5.38	6.26	3.62
Michigan	266,718	42,214	52,940	107,864	59,271	4,429	----------	168,797	47,998	3.23	2.85	2.07
Wisconsin	121,591	8,270	29,552	62,662	11,445	9,662	----------	108,944	36,848	2.40	2.13	1.49

WEST NORTH CENTRAL:												
Minnesota	120,345	15,029	23,265	44,411	30,121	7,519	----------	107,325	38,108	5.21	4.56	2.58
Iowa	101,197	9,108	29,688	16,635	45,571	195	----------	105,842	36,570	6.91	5.99	4.05
Missouri	103,234	5,796	18,995	36,891	38,765	----------	2,787	91,445	35,491	2.16	1.97	1.91
North Dakota	27,931	3,328	6,881	2,637	12,452	2,422	211	31,167	11,875	3.17	2.38	4.05
South Dakota	29,975	4,865	6,715	3,516	13,514	1,227	138	32,483	10,720	1.99	1.64	3.03
Nebraska	48,522	6,198	8,696	9,707	22,625	1,195	101	53,236	19,781	1.81	1.66	4.27
Kansas	80,362	7,254	18,870	13,586	34,717	5,600	335	69,331	27,895	2.19	1.95	1.02
SOUTH ATLANTIC:												
Delaware	5,915	(1)	2,586	3,236	93	----------	----------	4,841	1,791	2.02	2.13	1.91
Maryland	55,158	6,275	14,332	34,259	----------	----------	292	40,026	16,360	2.00	2.37	1.32
District of Columbia	25,254	----------	----------	25,254	----------	----------	----------	12,366	5,399	1.37	1.05	1.50
Virginia	43,386	5,259	15,714	22,276	----------	----------	137	33,878	13,822	1.84	1.86	1.60
West Virginia	50,657	3,568	15,193	5,788	26,108	----------	----------	38,435	10,026	2.70	1.84	.86
North Carolina	47,711	4,507	20,233	13,610	8,477	----------	884	37,017	9,989	1.69	1.47	1.34
South Carolina	27,379	2,755	7,753	5,565	11,188	----------	118	20,886	6,899	6.71	4.79	2.37
Georgia	45,540	6,339	16,631	14,239	8,331	----------	----------	35,673	18,414	3.59	2.99	2.19
Florida	58,097	2,539	16,653	25,131	9,632	----------	4,142	32,194	8,436	11.16	7.64	3.96
EAST SOUTH CENTRAL:												
Kentucky	51,063	10,964	11,304	16,759	12,036	----------	----------	37,322	17,669	1.67	1.55	1.71
Tennessee	43,989	1,331	21,908	20,248	502	----------	----------	35,127	14,112	2.64	2.03	2.26
Alabama	32,790	7,871	17,231	7,688	----------	----------	----------	22,684	9,971	2.71	2.40	1.76
Mississippi	32,636	5,541	12,580	8,792	5,279	----------	444	30,648	9,911	4.71	4.33	2.41
WEST SOUTH CENTRAL:												
Arkansas	20,382	4,827	4,672	1,594	9,289	----------	----------	17,476	10,621	3.67	3.02	2.48
Louisiana	55,053	9,593	5,132	19,766	10,169	----------	10,393	41,562	14,432	3.30	2.66	2.62
Oklahoma	68,944	6,151	15,681	13,365	29,454	4,293	----------	54,079	19,705	3.93	3.20	1.65
Texas	175,649	31,389	42,258	46,525	39,995	----------	15,482	109,234	32,965	4.14	3.23	1.30
MOUNTAIN:												
Montana	26,317	2,254	9,664	2,982	11,384	----------	33	26,008	11,245	6.41	5.64	3.24
Idaho	19,109	2,813	6,351	2,390	5,922	----------	1,633	18,569	6,952	4.46	3.89	4.15
Wyoming	10,938	2,120	3,637	1,400	3,781	----------	----------	8,365	2,610	2.61	2.28	1.44
Colorado	44,887	5,074	11,094	10,865	17,854	----------	----------	44,588	16,931	3.10	2.88	4.01
New Mexico	11,908	2,186	2,364	1,039	6,319	----------	----------	8,805	3,426	3.56	2.67	4.73
Arizona	21,807	6,410	9,034	2,677	3,470	----------	216	15,352	4,358	3.23	2.09	3.11
Utah	19,676	5,124	4,230	3,792	6,530	----------	----------	17,711	6,529	3.18	2.81	3.26
Nevada	6,178	1,426	3,457	703	577	----------	15	5,068	2,276	2.98	2.59	2.25
PACIFIC:												
Washington	73,131	12,298	19,517	17,569	19,144	----------	4,603	66,283	31,205	5.85	5.96	3.10
Oregon	41,488	(1)	12,647	10,731	16,278	----------	1,832	40,090	17,139	3.80	3.97	1.89
California	315,692	(1)	109,001	105,476	79,209	----------	22,006	178,383	62,689	3.97	4.25	2.15

[1] No general property tax levied for State purposes.

ALABAMA

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Alabama relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 67 counties, and the 297 cities and towns, or a total of 365 political units that have the power to levy taxes or incur debt.

The data for Alabama were compiled from reports on file in the offices of the State Auditor and the State Department of Education, Montgomery, Ala., and from reports secured by local agents and through correspondence.

Fiscal year.—For Alabama the fiscal year reported for the State government is that ending September 30, 1931, while the statistics for the counties and the cities and towns are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Alabama on January 1, 1932, was 2,677,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1931.—The following statement discloses that for Alabama the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts by $7,177,171.

The excess of governmental costs over revenue receipts was 16.5 percent for the State government, 1.7 percent for the counties, and 7.7 for the cities and towns.

Although the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts, revenue receipts exceed governmental costs, exclusive of capital outlays, by $9,650,814.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Percent of total	Total	Percent of total	Total	Percent of total	Total	Percent of total
Total	$82,968,618	100.0	$90,145,789	100.0	$210,822,063	100.0	$32,790,485	100.0
State government	31,359,822	37.8	36,519,437	40.5	82,342,008	39.1	7,870,694	24.0
Counties	32,405,371	39.1	32,944,187	36.5	45,730,310	21.7	17,231,614	52.6
Cities and towns	19,203,425	23.1	20,682,165	22.9	82,749,685	39.3	7,688,177	23.4

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Alabama and all subdivisions of the State amounted to $82,968,618, or an average of $30.99 for each person in the State. Of this amount $31,359,822 was for the State; $32,405,371 for the counties; and $19,203,425 for the cities and towns. The revenues collected include $32,395,025, general property taxes; $1,788,543, special taxes; $327,693, poll taxes; $14,664,428, licenses and permits; $3,406,235, special assessments; $20,069,601, subventions, donations, and pension assessments; $1,012,006, interest, rents, and highway privileges; $3,494,787, earnings of public service enterprises; $5,117,862 earnings of general departments; and $692,438, fines, forfeits, and escheats. Of the $20,069,601 classified as subventions, donations, and pension assessments, $5,306,930 represents subventions by the Federal Government to the State, principally for highways.

The schools of a few cities and towns of Alabama are administered by the city or town government. For the most part, however, the schools of this State are under county administration.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities and towns having a population of 2,500 and over.

General property taxes of the State, the counties, and the cities and towns having a population of 2,500 and over amounted to $9,409,000 in 1912, $22,310,000 in 1922, and $32,049,200 in 1931, this being an increase of 43.7 percent from 1922 to 1931, and 240.6 percent from 1912 to 1931. Special taxes amounted to $143,000 in 1912, $817,000 in 1922, and $1,788,543 in 1931. Poll taxes amounted to $344,000 in 1912, $298,000 in 1922, and $310,216 in 1931. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to $2,276,000 in 1912, $5,126,000 in 1922, and $14,402,051 in 1931. Special assessments amounted to $889,000 in 1912, $1,110,000 in 1922, and $3,330,626 in 1931.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Alabama and all subdivisions of the State for 1931 amounted to $90,145,789, or an average expenditure of $33.67 per person. Of the total amount expended, $36,519,437 was disbursed by the State government; $32,944,187 by the counties; and $20,682,165 by the cities and towns. The total comprises $60,598,217 for operation and maintenance of general departments; $1,978,824 for operation and maintenance of public service enterprises; $10,740,763 for interest on debt; and $16,827,985 for outlays or permanent improvements.

Payments for operation and maintenance of general departments for the government of the cities and towns are not shown by departments in tables 3 and 4 for the reason that for the most part the reports secured for the cities and towns did not admit of this distribution. Payments for operation and maintenance of general departments for the government of the State and the counties are shown by departments in table 3.

Expenditures for maintenance of schools other than schools of the State government may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data were limited to the States, counties, and cities and towns having a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1931 the payments for operation and maintenance of general departments and public service enterprises of the State, counties, and cities and towns having a population of 2,500 and over increased from $12,873,000 to $61,792,236, or 380 percent; interest payments, from $1,762,000 to $10,599,738, or 501.6 percent; and outlay payments, from $2,571,000 to $16,736,815, or 551 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties and the cities and towns.

Table 6 presents for the individual cities and towns, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking fund assets, for the year 1931. The aggregate debt of the cities and towns in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1931, 1922, and 1912, covering the gross debt less sinking fund assets—total and per capita—of the government of the State, the counties, and the cities and towns. The amounts shown opposite the name of each county represent the combined debt of the county government and all minor civil divisions of the county.

For 1931 the combined gross debt of Alabama and all subdivisions of the State less sinking fund assets set aside to meet such debt was $210,822,063, or an average per capita of $78.75. In 1922 the average per capita was $31.37, and in 1912, $19.24.

Of the total debt reported for 1931, $82,342,068 was for the State government; $45,730,310 for the counties; and $82,749,685 for the cities and towns

The gross debt of the State government, less sinking fund assets, increased 440.6 percent from 1922 to 1931 and 527 percent from 1912 to 1931. Similar debt for all minor civil divisions combined increased 114.3 percent from 1922 to 1931 and 329.3 percent from 1912 to 1931.

ASSESSED VALUATIONS

In Alabama, for the purpose of assessment, real and personal property is estimated at its fair market value and is assessed at 60 percent of such value. Assessments are made by county assessors. The return and listing of property for taxation commences on October 1 of each year and must be finished by January 1, following.

The assessed valuation of all property in Alabama subject to levies of the general property tax was $1,210,875,924 in 1931 as compared with $943,516,000 in 1922 and $566,807,000 in 1912. The per capita assessed valuation increased from $253.20 in 1912 to $393.65 in 1922, and to $452.33 in 1931.

TAX LEVIES

In Alabama, State and county taxes are collected by a county tax collector. Unless otherwise provided, taxes become due and payable on October 1, and delinquent on January 1, following.

County tax collectors are also required to collect levies made for school purposes, and turn the same over to the treasurer of the school funds.

Municipalities may provide for the assessment, equalization, and collection of taxes by officers and boards performing such duties for the State and counties.

The total levies of the general property tax for the State and all subdivisions were $9,971,000 for 1912, $22,684,000 for 1922, and $32,790,485 for 1931, this being a per capita of $4.45, $9.46, and $12.25, respectively.

Of the total levies reported for 1931, $7,870,694 was for the State; $17,231,614 for the counties; and $7,688,177 for the cities and towns. The average rate of levy per $100 of the assessed valuation was $1.76 for 1912, $2.40 for 1922, and $2.71 for 1931.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES AND CITIES AND TOWNS, BY COUNTIES: 1931

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
Grand total	**2,677,000**	**$82,969**	**$30.99**	**[2] $49,176**	**$32,395**	**$328**	**$14,664**	**$3,406**	**$693**	**$18,877**	**$1,192**	**$1,012**	**$5,118**	**$3,495**
State government	(1)	31,360	11.77	[2] 20,450	7,969	----	10,692	410	24	5,306	281	444	3,393	1,052
Counties	2,677,000	32,405	12.10	17,817	16,974	262	581	----	212	12,093	884	182	1,217	----
Cities and towns	931,231	19,204	20.62	10,909	7,452	66	3,391	2,996	457	1,478	27	356	508	2,443
AUTAUGA	19,800	293	14.80	138	124	3	11	7	----	109	13	1	18	7
County	19,800	262	13.23	123	116	2	5	----	----	109	13	----	17	----
Cities and towns	2,970	31	10.44	15	8	1	6	7	----	----	----	1	1	7
BALDWIN	29,600	455	15.37	250	228	3	19	14	6	126	6	3	17	33
County	29,600	366	12.36	217	205	3	9	----	5	126	6	----	12	----
Cities and towns	5,726	89	15.54	33	23	----	10	14	1	----	----	3	5	33
BARBOUR	32,500	402	12.37	193	162	3	28	14	1	150	3	2	8	31
County	32,500	301	9.26	140	136	2	2	----	----	150	3	2	6	----
Cities and towns	8,543	101	11.82	53	26	1	26	14	1	----	----	----	2	31
BIBB	20,780	232	11.16	103	97	1	5	----	----	118	2	----	4	5
County	20,780	220	10.59	98	94	1	3	----	----	118	2	----	2	----
Cities and towns	2,687	12	4.47	5	3	----	2	----	----	----	----	----	2	5
BLOUNT	28,400	261	9.19	91	82	2	7	6	----	150	9	----	5	----
County	28,400	250	8.80	85	79	2	5	----	----	150	9	----	5	----
Cities and towns	1,855	11	5.93	5	3	----	2	6	----	----	----	----	----	----
BULLOCK	20,016	277	13.84	125	111	2	12	----	----	128	3	----	9	12
County	20,016	236	11.79	102	99	2	1	----	----	128	3	----	3	----
Cities and towns	3,585	41	11.44	23	12	----	11	----	----	----	----	----	6	12
BUTLER	30,300	349	11.52	182	150	5	27	----	3	132	10	3	----	15
County	30,300	284	9.37	136	124	4	8	----	2	132	10	----	4	----
Cities and towns	7,050	65	9.22	46	26	1	19	----	1	----	----	3	----	15

CALHOUN	56,900	1,309	23.01	701	618	5	128	60	19	324	69	34	21	31
County	56,900	922	16.20	481	458	4	19		4	324	69	29	15	
Cities and towns	31,218	387	12.40	270	160	1	109	60	15			5	6	31
CHAMBERS	39,313	597	15.19	228	207	8	13	3	4	242	19	7	50	44
County	39,313	516	13.13	200	191	7	2		2	241	19	7	47	
Cities and towns	8,716	81	9.29	28	16	1	11	3	2	1			3	44
CHEROKEE	20,219	216	10.68	71	65	1	5		1	132	10	1	1	
County	20,219	216	10.68	71	65	1	5		1	132	10	1	1	
Cities and towns	204													
CHILTON	24,900	327	13.13	186	177	2	7		5	126	6	1	3	
County	24,900	317	12.73	176	168	2	6		5	126	6	1	3	
Cities and towns	3,077	10	3.25	10	9		1							
CHOCTAW	20,513	221	10.77	102	96	2	4		1	104	2		12	
County	20,513	220	10.72	101	96	2	3		1	104	2		12	
Cities and towns	1,022	1	.98	1			1							
CLARKE	26,016	305	11.72	149	142	2	5		2	121	20	1	7	5
County	26,016	287	11.03	138	137	1				121	20	1	7	
Cities and towns	4,589	18	3.92	11	5	1	5		2					5
CLAY	17,768	222	12.49	68	57	2	9	2	1	134	7		6	4
County	17,768	204	11.48	57	52	2	3		1	134	7		5	
Cities and towns	2,805	18	6.42	11	5		6	2					1	4
CLEBURNE	12,877	166	12.89	57	53	1	3		1	98	7	2	1	
County	12,877	159	12.35	52	49	1	2		1	98	7		1	
Cities and towns	1,682	7	4.16	5	4		1					2		
COFFEE	33,000	355	10.76	123	110	3	15	5	1	193	3	1	7	17
County	33,000	307	9.30	103	100	3				193	3	1	7	
Cities and towns	7,340	48	6.54	25	10		15	5	1					17
COLBERT	29,860	599	20.06	361	309	2	50	41	7	178	1	4	6	1
County	29,860	429	14.37	241	233	2	6		3	178	1	4	2	
Cities and towns	12,802	170	13.28	120	76		44	41	4				4	1
CONECUH	25,600	302	11.80	127	109	4	14		6	121	1	3	20	24
County	25,600	258	10.08	111	99	4	8		6	121	1	1	18	
Cities and towns	2,854	44	15.42	16	10		6					2	2	24
COOSA	12,460	226	18.14	127	121	2	4			92	1		4	2
County	12,460	218	17.50	123	119	2	2			92	1		2	
Cities and towns	1,512	8	5.29	4	2		2						2	2
COVINGTON	41,900	631	15.06	296	254	12	30		9	268	11	1	24	22
County	41,900	544	12.98	238	223	11	4		5	268	11		22	
Cities and towns	11,193	87	7.77	58	31	1	26		4			1	2	22

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES AND CITIES AND TOWNS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earning of public service enterprises
				Total	General property	Poll	Licenses and permits							
CRENSHAW	23,800	$296	$12.44	$93	$72	$4	$17	----	$7	$153	$2	----	$10	$31
County	23,800	243	10.21	74	66	4	4	----	5	153	2	----	9	----
Cities and towns	4,116	53	12.88	19	6	----	13	----	2	----	----	----	1	31
CULLMAN	42,400	620	14.62	233	193	6	34	$8	3	246	15	$5	19	91
County	42,400	471	11.11	198	178	6	14	----	2	246	15	1	9	----
Cities and towns	3,790	149	39.31	35	15	----	20	8	1	----	----	4	10	91
DALE	23,300	295	12.66	137	118	3	16	----	2	147	2	1	4	2
County	23,300	267	11.46	114	108	3	3	----	----	147	2	----	4	----
Cities and towns	5,763	28	4.86	23	10	----	13	----	2	----	----	1	----	2
DALLAS	55,200	949	17.19	525	394	6	125	65	7	262	3	6	15	66
County	55,200	593	10.74	310	300	2	8	----	3	262	3	4	11	----
Cities and towns	18,794	356	18.94	215	94	4	117	65	4	----	----	2	4	66
DE KALB	41,100	443	10.78	196	154	13	29	7	3	205	4	----	18	10
County	41,100	402	9.78	175	144	13	18	----	----	205	4	----	18	----
Cities and towns	5,013	41	8.18	21	10	----	11	7	3	----	----	----	----	10
ELMORE	35,300	493	13.97	333	313	2	18	1	1	141	5	5	6	1
County	35,300	470	13.31	312	301	2	9	----	1	141	5	5	6	----
Cities and towns	3,884	23	5.92	21	12	----	9	1	----	----	----	----	----	1
ESCAMBIA	28,900	489	16.92	274	246	4	24	5	4	161	7	4	22	12
County	28,900	427	14.78	234	226	4	4	----	1	161	7	4	20	----
Cities and towns	8,074	62	7.68	40	20	----	20	5	3	----	----	----	2	12
ETOWAH	66,200	1,576	23.81	813	637	15	161	263	17	349	3	3	19	109
County	66,200	866	13.08	500	473	4	23	----	----	349	3	2	12	----
Cities and towns	40,199	710	17.66	313	164	11	138	263	17	----	----	1	7	109

FAYETTE	18,500	290	15.68	119	103	5	11	2	4	112	30		13	10
County	18,500	258	13.95	100	90	4	6		3	112	30		13	
Cities and towns	2,609	32	12.27	19	13	1	5	2	1					10
FRANKLIN	25,900	404	15.60	209	188	5	16	21	5	153	2	1	13	
County	25,900	350	13.51	179	171	5	3		3	153	2	1	12	
Cities and towns	5,610	54	9.63	30	17		13	21	2				1	
GENEVA	30,200	325	10.76	143	120	3	20		3	154	2		4	19
County	30,200	276	9.14	116	111	2	3		1	154	2		3	
Cities and towns	6,532	49	7.50	27	9	1	17		2				1	19
GREENE	20,000	193	9.65	89	83	1	5		1	93	3	1	6	
County	20,000	181	9.05	79	78	1				93	3	1	5	
Cities and towns	1,899	12	6.32	10	5		5		1				1	
HALE	26,600	222	8.35	89	75	2	12		1	121	3		8	
County	26,600	207	7.78	75	69	2	4		1	121	3		7	
Cities and towns	3,734	15	4.02	14	6		8						1	
HENRY	23,000	203	8.83	85	68	3	14	2	1	107	2		5	1
County	23,000	179	7.78	66	60	2	4			107	2		4	
Cities and towns	4,386	24	5.47	19	8	1	10	2	1				1	1
HOUSTON	47,400	876	18.48	269	214	2	53	35	17	251	7	12	15	270
County	47,400	465	9.81	185	176	2	7		2	251	7	12	8	
Cities and towns	19,555	411	21.02	84	38		46	35	15				7	270
JACKSON	37,100	382	10.30	230	212	7	11		2	138	5		5	2
County	37,100	357	9.62	211	201	7	3		1	138	5		2	
Cities and towns	5,951	25	4.20	19	11		8		1				3	2
JEFFERSON	452,200	15,730	34.79	10,419	8,918	29	1,472	1,652	281	2,190	126	267	766	29
County	452,200	6,334	14.01	4,599	4,522	27	50		60	1,033	114	50	478	
Cities and towns	322,574	9,396	29.13	5,820	4,396	2	1,422	1,652	221	1,157	12	217	288	29
LAMAR	18,001	230	12.78	82	74	4	4	1	1	130	8		8	
County	18,001	222	12.33	75	68	4	3		1	130	8		8	
Cities and towns	2,752	8	2.91	7	6		1	1						
LAUDERDALE	41,400	751	18.14	327	261	2	64	70	4	264		6	10	70
County	41,400	474	11.45	204	190	2	12		2	264		3	1	
Cities and towns	12,842	277	21.57	123	71		52	70	2			3	9	70
LAWRENCE	27,400	243	8.87	117	109	3	5		3	111	5		5	2
County	27,400	236	8.61	113	107	3	3		2	111	5		5	
Cities and towns	1,665	7	4.20	4	2		2		1					2
LEE	36,600	722	19.73	268	229	4	35	18	3	195	102		9	127
County	36,600	483	13.20	185	180	3	2			193	102		3	
Cities and towns	8,956	239	26.69	83	49	1	33	18	3	2			6	127

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES AND CITIES AND TOWNS, BY COUNTIES: 1931—*Continued*

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population[1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
LIMESTONE	37,500	$356	$9.49	$164	$147	$4	$13	----	$1	$138	$1	$6	$2	$44
County	37,500	291	7.76	146	136	4	6	----	----	138	1	5	1	----
Cities and towns	4,810	65	13.51	18	11	----	7	----	1	----	----	1	1	44
LOWNDES	22,878	198	8.65	74	69	1	4	----	1	118	1	1	3	----
County	22,878	194	8.48	70	67	1	2	----	1	118	1	1	3	----
Cities and towns	1,092	4	3.66	4	2	----	2	----	----	----	----	----	----	----
MACON	27,700	333	12.02	132	112	2	18	----	2	124	61	----	4	10
County	27,700	287	10.36	100	100	----	----	----	----	124	61	----	2	----
Cities and towns	4,070	46	11.30	32	12	2	18	----	2	----	----	----	2	10
MADISON	66,900	1,019	15.23	514	443	3	68	$60	14	326	10	10	7	78
County	66,900	696	10.40	347	327	2	18	----	2	326	10	8	3	----
Cities and towns	12,631	323	25.57	167	116	1	50	60	12	----	----	2	4	78
MARENGO	36,500	376	10.30	193	171	1	21	----	----	151	6	3	5	18
County	36,500	313	8.58	151	144	1	6	----	----	151	6	2	3	----
Cities and towns	5,660	63	11.13	42	27	----	15	----	----	----	----	1	2	18
MARION	26,600	320	12.03	136	116	5	15	1	2	169	----	----	12	----
County	26,600	303	11.39	122	108	4	10	----	1	169	----	----	11	----
Cities and towns	4,406	17	3.86	14	8	1	5	1	1	----	----	----	1	----
MARSHALL	41,000	464	11.32	183	149	7	27	37	2	184	18	1	27	12
County	41,000	372	9.07	146	137	6	3	----	----	184	16	1	25	----
Cities and towns	7,658	92	12.01	37	12	1	24	37	2	----	2	----	2	12
MOBILE	121,500	4,010	33.00	2,922	2,502	24	396	158	45	259	16	116	102	392
County	121,500	2,241	18.44	1,869	1,806	12	51	----	20	259	5	9	79	----
Cities and towns	74,462	1,769	23.76	1,053	696	12	345	158	25	----	11	107	23	392

MONROE	30,300	328	10.83	133	122	5	6		1	164	19	1	10	
County	30,300	315	10.40	120	112	3	5		1	164	19	1	10	
Cities and towns	2,718	13	4.78	13	10	2	1							
MONTGOMERY	101,700	3,034	29.83	1,748	1,347	13	388	249	23	541	5	14	135	319
County	101,700	1,015	9.98	688	625	13	50		3	234	3	1	86	
Cities and towns	66,800	2,019	30.22	1,060	722		338	249	20	307	2	13	49	319
MORGAN	47,200	725	15.36	453	373	5	75	34	9	203	4	8	10	4
County	47,200	514	10.89	290	285	3	2		1	203	4	6	10	
Cities and towns	21,173	211	9.97	163	88	2	73	34	8			2		4
PERRY	26,600	252	9.47	94	81	1	12	2	3	122	14	2	5	10
County	26,600	222	8.35	77	72	1	4		2	122	14	2	5	
Cities and towns	3,565	30	8.42	17	9		8	2	1					10
PICKENS	24,902	296	11.89	111	101	2	8		3	141	21		14	6
County	24,902	278	11.16	99	94	1	4		3	141	21		14	
Cities and towns	3,344	18	5.38	12	7	1	4							6
PIKE	32,300	505	15.63	214	183	2	29	18	4	156	2	4	7	100
County	32,300	335	10.37	165	161	2	2		1	156	2	4	7	
Cities and towns	8,911	170	19.08	49	22		27	18	3					100
RANDOLPH	26,861	377	14.04	134	112	2	20	4	2	203	7	1	14	12
County	26,861	327	12.17	102	95	1	6			203	7	1	14	
Cities and towns	5,296	50	9.44	32	17	1	14	4	2					12
RUSSELL	27,377	320	11.69	131	109	1	21	28	29	127	1			4
County	27,377	208	7.60	88	87	1			3	116	1			
Cities and towns	15,384	112	7.28	43	22		21	28	26	11				4
ST. CLAIR	24,700	379	15.34	148	129	4	15	1		138	19	1	16	56
County	24,700	307	12.43	137	125	3	9			138	19	1	12	
Cities and towns	3,277	72	21.97	11	4	1	6	1					4	56
SHELBY	27,700	412	14.87	201	183	5	13	3	5	147	39	2	13	2
County	27,700	382	13.79	180	167	5	8		4	147	39	2	10	
Cities and towns	6,473	30	4.63	21	16		5	3	1				3	2
SUMTER	27,200	312	11.47	151	136	7	8	2	8	125	10	2	10	4
County	27,200	290	10.66	136	127	6	3		7	125	10	2	10	
Cities and towns	4,101	22	5.36	15	9	1	5	2	1					4
TALLADEGA	46,000	740	16.09	344	285	6	53	31	20	220	9	1	23	92
County	46,000	497	10.80	252	238	4	10		6	220	9	1	9	
Cities and towns	16,297	243	14.91	92	47	2	43	31	14				14	92
TALLAPOOSA	31,400	518	16.50	198	179	3	16	13	1	219	50		18	19
County	31,400	460	14.65	180	168	3	9		1	219	50		10	
Cities and towns	7,552	58	7.68	18	11		7	13					8	

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES AND CITIES AND TOWNS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
TUSCALOOSA	65,900	$1,229	$18.65	$657	$554	$10	$93	$44	$28	$277	$16	$14	$49	$144
County	65,900	787	11.94	445	419	4	22		10	277	16	2	37	
Cities and towns	24,373	442	18.13	212	135	6	71	44	18			12	12	144
WALKER	61,000	895	14.67	609	501	17	91	6	17	247	2	5	9	
County	61,000	795	13.03	528	452	14	62		12	247	2	2	4	
Cities and towns	13,367	100	7.48	81	49	3	29	6	5			3	5	
WASHINGTON	16,700	193	11.56	93	85	4	4		3	91	1		5	
County	16,700	193	11.56	93	85	4	4		3	91	1		5	
WILCOX	24,880	303	12.18	132	120	3	9		5	122	32		8	4
County	24,880	290	11.66	123	115	2	6		5	122	32		8	
Cities and towns	1,568	13	8.29	9	5	1	3							4
WINSTON	15,800	238	15.06	74	64	3	7	3	4	130	8	1	10	8
County	15,800	216	13.67	65	60	2	3		2	130	8	1	10	
Cities and towns	2,115	22	10.40	9	4	1	4	3	2					8

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Includes $1,788,543, special taxes, for State purposes only.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931

[Revenue receipts expressed in thousands]

CITY OR TOWN	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
Grand total	**931,231**	**$19,204**	**$20.62**	**$10,909**	**$7,452**	**$66**	**$3,391**	**$2,996**	**$457**	**$1,478**	**$27**	**$386**	**$508**	**$2,443**
30,000 population and over	402,400	12,357	30.71	7,464	5,498	11	1,955	1,785	222	1,464	25	324	338	735
Birmingham	266,800	8,602	32.24	5,374	4,091	----	1,283	1,380	181	1,157	12	205	267	26
Mobile	68,800	1,736	25.23	1,030	685	11	334	156	21	----	11	106	22	390
Montgomery	66,800	2,019	30.22	1,060	722	----	338	249	20	307	2	13	49	319
8,000 to 30,000 population	203,800	3,478	17.07	1,799	1,066	24	709	721	121	11	----	37	62	727
Gadsden	25,200	612	24.29	249	131	9	109	254	6	----	----	----	7	96
Anniston	23,100	297	12.86	231	138	----	93	48	11	----	----	4	3	----
Tuscaloosa	22,200	423	19.05	202	131	5	66	44	18	----	----	12	12	135
Bessemer	21,100	280	13.27	212	163	----	49	44	9	----	----	----	15	----
Selma	18,400	354	19.24	213	93	4	116	65	4	----	----	2	4	66
Decatur	17,400	184	10.57	146	79	2	65	30	7	----	----	1	----	----
Dothan	16,600	406	24.46	79	35	----	44	35	15	----	----	----	7	270
Phenix City	14,500	100	6.90	36	18	----	18	27	26	11	----	----	----	----
Huntsville	12,200	321	26.31	165	115	1	49	60	12	----	----	2	4	78
Fairfield	12,100	164	13.55	109	75	2	32	36	6	----	----	12	1	----
Florence	11,900	275	23.11	121	70	----	51	70	2	----	----	3	9	70
Alabama City	9,100	62	6.81	36	18	1	17	8	5	----	----	1	----	12
2,500 to 8,000 population	156,148	2,244	14.37	1,021	543	13	465	414	69	2	2	12	57	667
Talladega	7,596	104	13.69	66	36	2	28	----	5	----	----	----	2	31
Tarrant City	7,341	97	13.21	33	23	----	10	60	2	----	----	----	2	----
Troy	6,814	150	22.01	40	18	----	22	14	2	----	----	----	----	94
Sheffield	6,221	79	12.70	75	55	----	20	----	3	----	----	----	----	1
Opelika	6,156	154	25.02	61	41	----	20	4	2	2	----	----	----	85
Homewood	6,103	187	30.64	53	29	----	24	127	7	----	----	----	----	----
Jasper	5,313	58	10.92	46	28	1	17	5	3	----	----	----	4	----
Eufaula	5,208	80	15.36	43	19	1	23	11	1	----	----	----	2	23
Lanett	5,204	39	7.49	14	10	1	3	----	2	----	----	----	2	21
Andalusia	5,154	38	7.37	26	15	1	10	----	2	----	----	1	----	9

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931—Continued

[Revenue receipts expressed in thousands]

CITY OR TOWN	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
2,500 to 8,000 population—Contd.														
Attalla	4,585	$32	$6.98	$26	$14		$12	$1	$5					
Prichard	4,580	25	5.46	18	6	$1	11	2	4			$1		
Tuscumbia	4,533	72	15.88	30	10		20	41					$1	
Alexander City	4,519	36	7.97	12	7		5	9					1	$14
Roanoke	4,373	48	10.98	30	15	1	14	4	2					12
Athens	4,238	64	15.10	17	10		7		1			1	1	44
Sylacauga	4,115	133	32.32	22	9		13	31	8				11	61
Demopolis	4,037	49	12.14	34	22		12						1	14
Greenville	3,985	61	15.31	42	25		17		1			3		15
Enterprise	3,702	33	8.91	14	4		10	5	1					13
Piedmont	3,668	47	12.81	15	7		8	1	2			1	2	26
Fort Payne	3,375	34	10.07	14	7		7	7	3					10
Tuskegee	3,314	43	12.98	29	11	2	16		2				2	10
Russellville	3,146	48	15.26	25	13		12	21	2					
Ozark	3,103	20	6.45	18	7		11		1			1		
Atmore	3,035	27	8.90	20	10		10		2					5
Opp	2,918	21	7.20	13	6		7						1	7
Union Springs	2,875	40	13.91	22	12		10						6	12
Jacksonville	2,840	24	8.45	14	10		4	10						
Guntersville	2,826	40	14.15	12	4	1	7	13	1		$2			12
Brewton	2,818	20	7.10	14	6		8						1	5
Auburn	2,800	85	30.36	22	8	1	13	14	1				6	42
Cullman	2,786	145	52.05	32	13		19	8				4	10	91
Albertville	2,716	38	13.99	14	5		9	22	1				1	
Florala	2,580	26	10.08	18	10		5		2					6
Leeds	2,529	20	7.91	16	6		10	3					1	
Elba	2,523	11	4.36	7	3		4							4
Carbon Hill	2,519	16	6.35	14	9		4	1	1					
Less than 2,500 population	168,883	1,125	6.66	655	345	18	262	76	45	$1		13	51	314

[1] For an explanation of the population used in computing per capita figures, see text discussion, p V.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES AND CITIES AND TOWNS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
			Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
Grand total	**$90,146**	**$33.67**	**$60,598**										**$1,979**	**$10,741**	**$16,828**
State government	36,520	13 70	[1] 22,586	$1,970	$849	$823	$1,918	$3,350	$10,712	$29	$2	$1,703	695	4,402	8,837
Counties	32,944	12.31	26,930	4,456	535	409	3,861	1,202	16,077	25	1	364		2,287	3,727
Cities and towns	20,682	22.21	[2] 11,082										1,284	4,052	4,264
AUTAUGA	274	13.84	213										4	14	43
County	246	12.42	202	55	2		31	3	110			1		9	35
Cities and towns	28	9.43	11										4	5	8
BALDWIN	436	14.73	346										15	64	11
County	367	12.40	308	66	1	6	29	6	200					49	10
Cities and towns	69	12.05	38										15	15	1
BARBOUR	437	13.45	307										13	61	56
County	348	10.71	267	75	2	2	34	5	149					25	56
Cities and towns	89	10.42	40										13	36	
BIBB	243	11 69	206										4	11	22
County	231	11.12	198	20		1	25	6	142			4		11	22
Cities and towns	12	4.47	8										4		
BLOUNT	233	8.20	213											8	12
County	222	7.82	208	20	3	2	42	2	138			1		6	8
Cities and towns	11	5.93	5											2	4
BULLOCK	251	12 54	207										10	17	17
County	221	11.04	193	23	2	3	37	2	125			1		11	17
Cities and towns	30	8.37	14										10		

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES AND CITIES AND TOWNS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments									Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
BUTLER	$347	$11.45	$293									$10	$10	$34
County	282	9.31	263	$78		$3	$39	$2	$141				5	14
Cities and towns	65	9.22	30									10	5	20
CALHOUN	1,118	19.65	833									20	110	155
County	861	15.13	676	74		6	82	253	258	$3			30	155
Cities and towns	257	8.23	157									20	80	
CHAMBERS	515	13.10	442									23	16	34
County	444	11.29	411	29	$2	4	46	9	319		$2		9	24
Cities and towns	71	8.15	31									23	7	10
CHEROKEE	222	10.98	149										6	67
County	222	10.98	149	16	4	2	8	2	115		2		6	67
Cities and towns														
CHILTON	351	14.10	266										13	72
County	342	13.73	261	34		1	64	5	156		1		9	72
Cities and towns	9	2.92	5										4	
CHOCTAW	234	11.41	225										6	3
County	233	11.36	224	78	2	4	49		91				6	3
Cities and towns	1	.98	1											
CLARKE	275	10.57	211									5	15	44
County	261	10.03	203	27		2	45	4	114		11		14	44
Cities and towns	14	3.05	8									5	1	
CLAY	236	13.28	203									2	4	27
County	220	12.38	192	14	2	1	49	4	121		1		1	27
Cities and towns	16	5.70	11									2	3	

CLEBURNE	160	12.43	147													5	8	
County	153	11.88	141	17		1	43	2	78							4	8	
Cities and towns	7	4.16	6													1		
COFFEE	321	9.73	282												9	27	3	
County	277	8.39	259	17	2	4	60	5	171							18		
Cities and towns	44	5.99	23												9	9	3	
COLBERT	545	18.25	426												1	75	43	
County	397	13.30	338	35		10	57	15	217				4			16	43	
Cities and towns	148	11.56	88												1	59		
CONECUH	250	9.77	207												12	22	9	
County	210	8.20	191	36	6		42	2	102				3			18	1	
Cities and towns	40	14.02	16												12	4	8	
COOSA	199	15.97	163												2	26	8	
County	188	15.09	156	22	2	1	36	3	92							24	8	
Cities and towns	11	7.28	7												2	2		
COVINGTON	621	14.82	544												12	29	36	
County	534	12.74	498	132	4	6	28	5	318				5			10	26	
Cities and towns	87	7.77	46												12	19	10	
CRENSHAW	274	11.51	234												18	13	9	
County	224	9.41	210	21	3	2	41	1	137				5			10	4	
Cities and towns	50	12.15	24												18	3	5	
CULLMAN	537	12.67	401												46	37	53	
County	413	9.74	360	30		6	42	7	270				5			26	27	
Cities and towns	124	32.72	41												46	11	26	
DALE	279	11.97	252												1	25	1	
County	251	10.77	228	32	2	4	47	3	139			$1				23		
Cities and towns	28	4.86	24												1	2	1	
DALLAS	869	15.74	715												25	102	27	
County	603	10.92	539	72		5	64	16	371	1			10			37	27	
Cities and towns	266	14.15	176												25	65		
DE KALB	442	10.75	351												5	19	67	
County	410	9.98	341	43	12	4	41	3	238							12	57	
Cities and towns	32	6.38	10												5	7	10	
ELMORE	468	13.26	346												1	20	101	
County	447	12.66	329	61		4	50	6	206				2			17	101	
Cities and towns	21	5.41	17												1	3		
ESCAMBIA	574	19.86	497												12	25	40	
County	518	17.92	472	201	6	4	24	6	225				6			17	29	
Cities and towns	56	6.94	25												12	8	11	

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES AND CITIES AND TOWNS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
ETOWAH	$1,412	$21.33	$936										$80	$212	$184
County	929	14.03	713	$58		$11	$113	$10	$517			$4		43	173
Cities and towns	483	12.02	223										80	169	11
FAYETTE	267	14.43	192										8	16	51
County	244	13.19	179	47	$3	4	15	2	107			1		14	51
Cities and towns	23	8.82	13										8	2	
FRANKLIN	404	15.60	357											36	11
County	367	14.17	336	136	3	4	37	5	151					20	11
Cities and towns	37	6.60	21											16	
GENEVA	297	9.83	258										13	23	3
County	247	8.18	226	27	1	1	40	2	155					21	
Cities and towns	50	7.65	32										13	2	3
GREENE	181	9.05	152											9	20
County	170	8.50	141	24		1	46	3	65	$2				9	20
Cities and towns	11	5.79	11												
HALE	235	8.83	216											10	8
County	219	8.23	204	26	1	3	51	3	114			6		7	8
Cities and towns	16	4.28	12											3	1
HENRY	196	8.52	178												
County	174	7.57	160	26	2	1	44	1	86				1	9	8
Cities and towns	22	5.02	18										1	9	5
HOUSTON	818	17.26	527												3
County	395	8.33	365	37			43	1	284				80	120	91
Cities and towns	423	21.63	162										80	18	12
														102	79

JACKSON	346	9.33	320										1	19	6
County	325	8.76	304	55		3	51		195					15	6
Cities and towns	21	3.53	16										1	4	
JEFFERSON	16,585	36.68	11,235										35	2,283	3,032
County	6,229	13.77	5,188	927	273	140	405	479	2,750	15		199		708	333
Cities and towns	10,356	32.10	6,047										35	1,575	2,699
LAMAR	225	12.50	165											7	53
County	220	12.22	161	25		1	2	3	130					6	53
Cities and towns	5	1.82	4											1	
LAUDERDALE	735	17.75	502										23	177	33
County	464	11.21	436	67		4	60	5	299			1		12	16
Cities and towns	271	21.10	66										23	165	17
LAWRENCE	222	8.10	202										1	11	8
County	216	7.88	197	44	2	1	23	4	123					11	8
Cities and towns	6	3.60	5										1		
LEE	684	18.69	466										60	52	106
County	423	11.56	316	71	2	5	47		191					7	100
Cities and towns	261	29.14	150										60	45	6
LIMESTONE	380	10.13	265										24	24	67
County	315	8.40	238	19		5	17	4	188			5		18	59
Cities and towns	65	13.51	27										24	6	8
LOWNDES	200	8.74	180											8	12
County	196	8.57	176	29	2	3	42	3	96			1		8	12
Cities and towns	4	3.66	4												
MACON	340	12.27	234										6	17	83
County	294	10.61	215	48	2		47	3	115					10	69
Cities and towns	46	11.30	19										6	7	14
MADISON	983	14.69	823										21	130	9
County	662	9.90	636	46		12	223	25	320	1		9		22	4
Cities and towns	321	25.41	187										21	108	5
MARENGO	362	9.92	286										16	28	32
County	309	8.47	264	19	1	3	45	5	186			5		13	32
Cities and towns	53	9.36	22										16	15	
MARION	292	10.98	272											8	12
County	279	10.49	263	57	1	2	21	2	178			2		5	11
Cities and towns	13	2.95	9											3	1
MARSHALL	416	10.15	343										4	25	44
County	356	8.68	311	40		5	45	3	218					13	32
Cities and towns	60	7.83	32										4	12	12

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES AND CITIES AND TOWNS, BY COUNTIES: 1931—Continued

(Totals expressed in thousands)

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments									Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
MOBILE	$5,973	$49.16	$2,943											
County	3,401	27.99	1,896	$336	$151	$26	$274	$113	$982	$1		$11	$180	$967	$1,883
Cities and towns	2,572	34.54	1,047										180	395	1,110
														572	773
MONROE	356	11.75	269												
County	346	11.42	262	58	3	4	30	5	161			1		7	80
Cities and towns	10	3.68	7											4	80
														3	
MONTGOMERY	3,854	35.93	2,386												
County	1,191	11.71	1,017	184	2	18	154	41	594			24	194	636	438
Cities and towns	2,463	36.87	1,369											103	71
													194	533	367
MORGAN	650	13.77	487												
County	467	9.89	364	42		8	45	9	260				3	100	60
Cities and towns	183	8.64	123											44	59
													3	56	1
PERRY	248	9.32	199												
County	220	8.27	181	21		4	41	4	111				4	18	27
Cities and towns	28	7.85	18											12	27
													4	6	
PICKENS	299	12.01	252												
County	253	11.36	243	54	3	3	34	3	146				3	19	25
Cities and towns	16	4.78	9											15	25
													3	4	
PIKE	497	15.39	349												
County	335	10.37	292	42		3	47	10	189			1	55	88	
Cities and towns	162	18.18	57											41	
													55	47	
RANDOLPH	356	13.03	304												
County	306	11.17	272	26	2	1	35	3	203			2	6	23	18
Cities and towns	50	9.44	32											11	17
													6	11	1

RUSSELL	277	10.12	218				45	3	72			2	3	33	23
County	174	6.36	152	30										6	16
Cities and towns	103	6.70	66										3	27	7
ST. CLAIR	345	13.97	236										47	17	45
County	275	11.13	226	23	4	2	49	2	145			1		14	35
Cities and towns	70	21.36	10										47	3	10
SHELBY	379	13 68	320										4	27	28
County	353	12.74	301	35	4	1	60	4	193			4		24	28
Cities and towns	26	4.02	19										4	3	
SUMTER	293	10.77	257										4	25	7
County	273	10.04	245	70	4	3	47	7	114					21	7
Cities and towns	20	4.88	12										4	4	
TALLADEGA	705	15.33	511										50	51	93
County	495	10.76	439	36	5	8	92	9	286			3		5	51
Cities and towns	210	12.89	72										50	46	42
TALLAPOOSA	580	18.47	413										13	46	108
County	531	16.91	390	40	3	6	81	3	255			2		38	103
Cities and towns	49	6.49	23										13	8	5
TUSCALOOSA	1,231	18.68	868										88	183	92
County	776	11.78	659	67	2	10	92	15	462	2		9		73	44
Cities and towns	455	18.67	209										88	110	48
WALKER	773	12 67	655											58	60
County	693	11.36	602	82		6	85	22	400			7		33	58
Cities and towns	80	5 98	53											25	2
WASHINGTON	156	9.34	140											9	7
County	156	9.34	140	43		2	32	1	62					9	7
WILCOX	325	13.06	238										4	18	65
County	312	12.54	232	82	1	5	25	5	114					17	63
Cities and towns	13	8 29	6										4	1	2
WINSTON	244	15.44	179										3	11	51
County	205	12.97	171	29	1	2	21	1	117					10	24
Cities and towns	39	18.44	8										3	1	27

[1] Includes $1,229,538, payments for development and conservation of natural resources by State government.
[2] Not available by departments.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY OR TOWN	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public-service enterprises	Interest	Outlays
Grand total	**$20,682**	**$22.21**	**$11,082**	**$1,284**	**$4,052**	**$4,264**
30,000 population and over	14,702	36.51	8,041	406	2,421	3,834
Birmingham	9,693	36.33	5,645	33	1,321	2,694
Mobile	2,546	37.01	1,027	179	567	773
Montgomery	2,463	36.87	1,369	194	533	367
8,000 to 30,000 population	2,984	14.64	1,512	311	994	167
Gadsden	402	15.95	173	69	149	11
Anniston	183	7.92	115		68	
Tuscaloosa	436	19.64	198	83	107	48
Bessemer	262	12.42	151		111	
Selma	264	14.35	174	25	65	
Decatur	161	9.25	111		50	
Dothan	415	25.00	155	80	101	79
Phenix City	93	6.41	60		26	7
Huntsville	319	26.15	185	21	108	5
Fairfield	133	10.99	103		30	
Florence	270	22.50	65	23	105	17
Alabama City	46	5.05	22	10	14	
2,500 to 8,000 population	1,979	12.07	941	370	496	172
Talladega	87	11.45	26	21	34	3
Tarrant City	90	12.26	51		39	
Troy	149	21.87	52	52	43	2
Sheffield	65	10.45	44	1	20	
Opelika	145	23.55	84	18	43	
Homewood	119	19.50	48		69	2
Jasper	50	9.41	30		20	
Eufaula	73	14.02	33	10	30	
Lanett	37	7.11	19	15	3	
Andalusia	38	7.37	16	7	6	9
Attalla	31	6.76	26		5	
Prichard	19	4.15	16		3	
Tuscumbia	64	14.12	27		37	
Alexander City	33	7.30	11	12	5	5
Roanoke	48	10.08	30	6	11	1
Athens	64	15.10	26	24	6	8
Sylacauga	117	28.43	40	26	12	39
Demopolis	42	10.40	17	12	13	
Greenville	61	15.31	27	10	5	19
Enterprise	30	8.10	14	6	7	3
Piedmont	36	9.81	14	15	7	
Fort Payne	25	7.41	4	5	6	10
Tuskegee	43	12.98	17	6	6	14
Russellville	30	9.54	15		15	
Ozark	21	6.77	19		1	1
Atmore	24	7.91	13	4	4	3
Opp	19	6.51	9	3	7	
Union Springs	29	10.09	13	10	6	
Jacksonville	20	7.04	18		2	
Guntersville	27	9.55	10	4	5	8
Brewton	21	7.45	7	7	1	6
Auburn	116	41.43	66	42	2	6
Cullman	120	43.07	37	46	11	26
Albertville	17	6.26	10		3	4
Florala	26	10.08	17	2	6	1
Leeds	20	7.91	18		2	
Elba	11	4.36	7	3	1	
Carbon Hill	12	4.76	10			2
Less than 2,500 population	1,017	6.02	588	197	141	91

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES AND CITIES AND TOWNS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	$215,565	$161,209	$25,312	$29,044	$210,822	$78.75
State government	82,343	66,535		15,808	82,342	30.90
Counties	46,384	39,736		6,648	45,730	17.08
Cities and towns	86,838	54,938	25,312	6,588	82,750	38.86
AUTAUGA	280	243	9	37	287	14.49
County	195	168		27	193	9.75
Cities and towns	94	76	9	10	94	31.65
BALDWIN	1,215	1,038	123	54	1,176	39.73
County	945	932		13	945	31.93
Cities and towns	270	106	123	41	231	40.34
BARBOUR	952	757	181	14	948	29.17
County	310	302		8	310	9.54
Cities and towns	642	455	181	6	638	74.68
BIBB	222	170		52	222	10.68
County	194	146		48	194	9.34
Cities and towns	28	24		4	28	10.42
BLOUNT	222	188	34		222	7 82
County	174	174			174	6.13
Cities and towns	48	14	34		48	25.88
BULLOCK	315	250		65	312	15.59
County	205	175		30	202	10.09
Cities and towns	110	75		35	110	30.68
BUTLER	202	195		7	202	6.67
County	73	70		3	73	2.41
Cities and towns	129	125		4	129	18.30
CALHOUN	2,587	1,728	574	285	2,450	43.06
County	595	510		85	595	10.46
Cities and towns	1,992	1,218	574	200	1,855	59.42
CHAMBERS	316	176	28	112	298	7.58
County	204	96		108	189	4.81
Cities and towns	112	80	28	4	109	12.51
CHEROKEE	126	113		13	126	6.23
County	126	113		13	126	6.23
Cities and towns						
CHILTON	192	164		28	167	6.71
County	106	101		5	81	3.25
Cities and towns	86	63		23	86	27.95
CHOCTAW	160	160			160	7.80
County	160	160			160	7.80
Cities and towns						
CLARKE	333	282	5	46	321	12.34
County	298	281		17	288	11.07
Cities and towns	35	1	5	29	33	7.19
CLAY	68	57		11	62	3.49
County	14	6		8	8	.45
Cities and towns	54	51		3	54	19.25
CLEBURNE	144	127		17	144	11.18
County	132	115		17	132	10.25
Cities and towns	12	12			12	7.13
COFFEE	628	372	180	76	628	19.03
County	308	238		70	308	9.33
Cities and towns	320	134	180	6	320	43.60
COLBERT	3,073	1,859	1,083	131	3,011	100.84
County	611	508		103	564	18.89
Cities and towns	2,462	1,351	1,083	28	2,447	191.14

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES AND CITIES AND TOWNS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
CONECUH	$462	$369	----	$93	$451	$17.62
County	415	328	----	87	407	15.90
Cities and towns	47	41	----	6	44	16.42
COOSA	230	198	----	32	230	18.46
County	220	188	----	32	220	17.66
Cities and towns	10	10	----	----	10	6.61
COVINGTON	414	247	$99	68	408	9.74
County	36	1	----	35	36	.86
Cities and towns	378	246	99	33	372	33.21
CRENSHAW	298	180	----	118	298	12.52
County	243	125	----	118	243	10.21
Cities and towns	55	55	----	----	55	13.30
CULLMAN	632	543	67	22	615	14.50
County	438	438	----	----	438	10.33
Cities and towns	194	105	67	22	177	46.70
DALE	465	346	65	54	459	10.70
County	343	296	----	47	337	14.46
Cities and towns	122	50	65	7	122	21.17
DALLAS	1,841	1,289	524	28	1,812	32.83
County	740	715	----	25	740	13.41
Cities and towns	1,101	574	524	3	1,072	57.04
DE KALB	351	288	49	14	320	7.03
County	219	219	----	----	207	5.04
Cities and towns	132	69	49	14	119	23.74
ELMORE	542	258	----	284	542	15.35
County	458	185	----	273	458	12.97
Cities and towns	84	73	----	11	84	21.03
ESCAMBIA	734	382	66	286	686	23.74
County	514	247	----	267	467	16.16
Cities and towns	220	135	66	19	219	27.12
ETOWAH	3,597	2,619	949	29	3,437	51.92
County	1,292	1,292	----	----	1,257	18.99
Cities and towns	2,305	1,327	949	29	2,180	54.23
FAYETTE	370	311	22	37	355	19.19
County	298	261	----	37	298	16.11
Cities and towns	72	50	22	----	57	21.85
FRANKLIN	804	446	245	113	787	30.39
County	449	339	----	110	449	17.34
Cities and towns	355	107	245	3	338	60.25
GENEVA	439	412	----	27	439	14.54
County	381	368	----	13	381	12.62
Cities and towns	58	44	----	14	58	8.88
GREENE	110	103	----	7	99	4.95
County	105	103	----	2	94	4.70
Cities and towns	5	----	----	5	5	2.03
HALE	147	143	----	4	144	5.41
County	97	93	----	4	97	3.65
Cities and towns	50	50	----	----	47	12.59
HENRY	321	260	18	43	321	13.96
County	266	244	----	22	266	11.57
Cities and towns	55	16	18	21	55	12.54
HOUSTON	2,584	1,813	460	311	2,545	53.60
County	301	160	----	141	301	6.35
Cities and towns	2,283	1,653	460	170	2,244	114.75

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES AND CITIES AND TOWNS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
JACKSON	$139	$108	$5	$26	$128	$3.45
County	49	24		25	49	1.32
Cities and towns	90	84	5	1	79	13.28
JEFFERSON	46,965	35,317	8,411	3,237	46,053	101.84
County	13,895	12,964		931	13,895	30.73
Cities and towns	33,070	22,353	8,411	2,306	32,158	99.69
LAMAR	189	169	3	17	189	10.50
County	154	137		17	154	8.56
Cities and towns	35	32	3		35	12.72
LAUDERDALE	3,130	1,716	1,069	345	3,127	75.53
County	260	4		256	260	6.28
Cities and towns	2,870	1,712	1,069	89	2,867	223.25
LAWRENCE	235	162	3	70	227	8.28
County	219	150		69	219	7.99
Cities and towns	16	12	3	1	8	4.80
LEE	1,146	739	398	9	1,145	31.28
County	215	206		9	215	5.87
Cities and towns	931	533	398		930	103.84
LIMESTONE	507	483		24	463	12.35
County	408	384		24	378	10.08
Cities and towns	99	99			85	17.67
LOWNDES	169	133		36	135	5.90
County	161	128		33	127	5.55
Cities and towns	8	5		3	8	7.33
MACON	376	349	19	8	376	13.57
County	260	252		8	260	9.39
Cities and towns	116	97	19		116	28.50
MADISON	2,495	1,432	919	144	1,874	28.01
County	581	573		8	497	7.43
Cities and towns	1,914	859	919	136	1,377	109.02
MARENGO	609	454	94	61	609	16.68
County	237	234		3	237	6.49
Cities and towns	372	220	94	58	372	65.72
MARION	193	147	11	35	192	7.22
County	133	100		33	133	5.00
Cities and towns	60	47	11	2	59	13.39
MARSHALL	451	274	103	74	384	9.37
County	258	195		63	258	6.29
Cities and towns	193	79	103	11	126	16.45
MOBILE	21,986	14,122	4,666	3,198	20,621	109.72
County	9,069	7,172		1,897	8,891	73.18
Cities and towns	12,917	6,950	4,666	1,301	11,730	157.53
MONROE	123	104	9	10	119	3.93
County	68	59		9	68	2.24
Cities and towns	55	45	9	1	51	18.76
MONTGOMERY	13,921	9,940	2,095	1,886	13,185	120.65
County	2,419	2,067		352	2,419	23.79
Cities and towns	11,502	7,873	2,095	1,534	10,766	161.17
MORGAN	2,767	2,054	623	90	2,740	58.05
County	833	791		42	811	17.18
Cities and towns	1,934	1,263	623	48	1,929	91.11
PERRY	464	295	146	23	439	10.50
County	207	190		17	199	7.48
Cities and towns	257	105	146	6	240	67.32

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES AND CITIES AND TOWNS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
PICKENS	$333	$251	----------	$82	$330	$13.25
County	244	167	----------	77	244	9.80
Cities and towns	89	84	----------	5	86	25.72
PIKE	1,294	775	$421	98	1,293	40.03
County	505	408	----------	97	505	15.63
Cities and towns	789	367	421	1	788	88.43
RANDOLPH	360	330	7	14	355	13.22
County	172	164	----------	8	167	6.22
Cities and towns	188	175	7	6	188	35.50
RUSSELL	971	389	413	169	970	35.43
County	243	152	----------	91	243	8.88
Cities and towns	728	237	413	78	727	47.26
ST. CLAIR	358	170	----------	188	353	14.29
County	304	117	----------	187	304	12.31
Cities and towns	54	53	----------	1	49	14.95
SHELBY	745	624	26	95	683	24.66
County	646	569	----------	77	586	21.16
Cities and towns	99	55	26	18	97	14.99
SUMTER	478	441	28	9	478	17.57
County	394	385	----------	9	394	14.49
Cities and towns	84	56	28	----------	84	20.48
TALLADEGA	957	753	134	70	914	19.87
County	44	39	----------	5	38	.83
Cities and towns	913	714	134	65	876	53.75
TALLAPOOSA	792	574	62	156	792	25.22
County	599	443	----------	156	599	19.08
Cities and towns	193	131	62	----------	193	25.56
TUSCALOOSA	4,008	3,040	718	241	3,903	60.14
County	1,184	1,018	----------	166	1,184	17.97
Cities and towns	2,824	2,031	718	75	2,779	114.02
WALKER	1,067	803	112	152	1,017	17.16
County	613	549	----------	64	613	10.05
Cities and towns	454	254	112	88	434	32.47
WASHINGTON	122	67	----------	55	122	7.31
County	122	67	----------	55	122	7.31
WILCOX	245	232	----------	13	245	9.85
County	225	212	----------	13	225	9.04
Cities and towns	20	20	----------	----------	20	12.76
WINSTON	242	123	36	83	239	15.13
County	198	119	----------	79	198	12.53
Cities and towns	44	4	36	4	41	19.39

TABLE 6.--GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY OR TOWN	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	$86,838	$54,938	$25,312	$6,588	$82,750	$88.86
30,000 population and over	52,897	35,080	12,811	5,006	50,328	125.07
Birmingham	28,558	20,282	6,105	2,171	27,909	104 61
Mobile	12,837	6,931	4,611	1,295	11,653	169.38
Montgomery	11,502	7,873	2,095	1,534	10,766	161.17
8,000 to 30,000 population	20,021	12,323	6,855	843	18,935	92.91
Gadsden	1,682	948	734		1,567	62.18
Anniston	1,798	1,069	533	196	1,719	74.42
Tuscaloosa	2,751	1,958	718	75	2,706	121.89
Bessemer	1,958	1,330	576	52	1,883	89.24
Selma	1,094	567	524	3	1,065	57.88
Decatur	1,811	1,189	602	23	1,814	101 25
Dothan	2,271	1,043	460	168	2,232	134.46
Phenix City	709	227	404	78	708	48.83
Huntsville	1,914	860	919	135	1,376	112.79
Fairfield	679	518	147	14	527	43.55
Florence	2,870	1,712	1,069	89	2,867	240.92
Alabama City	481	302	169	10	471	51.76
2,500 to 8,000 population	10,785	5,460	4,881	444	10,563	67.65
Talladega	603	595		8	566	74.51
Tarrant City	615		603	12	585	79.69
Troy	731	347	384		729	106.99
Sheffield	1,008	1,008			997	160.26
Opelika	799	452	347		799	129.79
Homewood	1,147	192	901	54	1,147	187.94
Jasper	326	198	70	70	326	61.36
Eufaula	529	355	172	2	529	101.57
Lanett	50	35	15		50	9.01
Andalusia	133	133			133	25.81
Attalla	127	62	46	19	127	27.70
Prichard	54		48	6	54	11.79
Tuscumbia	1,414	323	1,071	20	1,414	311.93
Alexander City	122	72	50		122	27.00
Roanoke	189	175	7	7	189	43.22
Athens	99	99			85	20.06
Sylacauga	310	119	134	57	310	75.33
Demopolis	322	176	94	52	322	79.76
Greenville	97	97			97	24.34
Enterprise	260	78	180	2	260	70.23
Piedmont	99	85	12	2	99	26.99
Fort Payne	110	54	48	8	98	29.04
Tuskegee	96	78	18		96	28.97
Russellville	208	88	210		281	89.32
Ozark	115	45	65	5	115	37.06
Atmore	121	80	32	9	119	39.21
Opp	146	30	99	17	140	47.98
Union Springs	109	74		35	109	37.91
Jacksonville	52	42	9	1		
Guntersville	83	23	60		83	29.37
Brewton	42	36		6	42	14.90
Auburn	132	81	51		131	46.79
Cullman	194	105	68	21	177	63.53
Albertville	43		43		43	15.83
Florala	96	82		14	96	37.21
Leeds	30		30		26	10.28
Elba	42	41		1	42	16.65
Carbon Hill	42	30	5	7	25	9.92
Less than 2,500 population	3,135	2,069	765	301	2,924	17.31

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES AND CITIES AND TOWNS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Grand total	$210,822	$75,198	$43,062	$78.75	$31.37	$19.24
State government	82,342	15,233	13,132	30.90	6.30	5.95
Counties	45,730	24,025	7,939	17.08	9.95	3.55
Cities and towns	82,750	35,940	21,991	88.86	49.86	30.87
Autauga	287	316	200	14 49	16.73	9.65
Baldwin	1,176	390	9	39.73	18.22	.43
Barbour	948	438	333	29.17	13.65	10.10
Bibb	222	310	24	10.68	13.37	.97
Blount	222	319	104	7.82	12.00	7.64
Bullock	312	335	225	15.59	13.23	7.45
Butler	202	256	134	6.67	8.62	4.46
Calhoun	2,450	1,421	658	43.06	28 39	16.24
Chambers	298	272	68	7.58	6.39	1.82
Cherokee	126	88	----------	6.23	4.20	----------
Chilton	167	216	1	6.71	9.47	.04
Choctaw	160	187	----------	7.80	8.75	----------
Clarke	321	148	13	12.34	5.59	.41
Clay	62	93	42	3.49	4.04	1.89
Cleburne	144	130	57	11.18	9.76	4.26
Coffee	628	354	205	19.03	11.36	7.38
Colbert	3,011	1,281	429	100.84	37.83	16.74
Conecuh	451	378	148	17.62	14.87	6.54
Coosa	230	50	26	18.46	3.35	1.46
Covington	408	586	41	9.74	14.79	1.09
Crenshaw	208	301	78	12.52	13.06	3.18
Cullman	615	355	79	14.50	10.36	2.48
Dale	459	420	42	19.70	18.66	1.81
Dallas	1,812	1,112	864	32.83	20.21	16.18
De Kalb	326	310	12	7.03	8.60	.41
Elmore	542	344	206	15.35	12.24	7.13
Escambia	686	483	154	23.74	20.67	7.23
Etowah	3,437	2,171	862	51.92	44.03	20 09
Fayette	355	335	42	19.19	17.72	2.51
Franklin	787	312	62	30.36	13.75	3.08
Geneva	439	198	84	14.54	6.58	2.95
Greene	99	147	14	4.95	8.13	.62
Hale	144	163	149	5.41	6.72	5.34
Henry	321	121	38	13.96	5.58	1.70
Houston	2,545	1,117	349	53.69	30.37	9.97
Jackson	128	313	324	3.45	8.55	9.62
Jefferson	46,053	19,093	9,496	101.84	57.58	37.32
Lamar	189	195	34	10.50	10.63	1.89
Lauderdale	3,127	2,065	255	75.53	49.44	7.87
Lawrence	227	177	112	8.28	7.12	4.95
Lee	1,145	428	305	31.28	13.04	9.20
Limestone	403	390	216	12.35	12.01	7.64
Lowndes	135	169	30	5.90	6.65	.93
Macon	376	120	82	13.57	5.07	3.04
Madison	1,874	1,220	821	28.01	23.47	17.05
Marengo	609	459	92	16.68	12.72	2.27
Marion	192	149	6	7.22	6.43	.35
Marshall	384	208	160	9.37	6.18	5.28
Mobile	20,621	5,407	4,557	169.72	51.45	52.54
Monroe	119	287	18	3.93	9.77	.64
Montgomery	13,185	6,548	4,682	129.65	80.99	54.79
Morgan	2,740	1,370	498	58.05	32.74	14.07
Perry	439	184	191	16.50	7.27	6.12
Pickens	330	167	5	13.25	6.56	.20
Pike	1,293	838	410	40.03	26.32	13.07

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES AND CITIES AND TOWNS, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Randolph	$355	$236	$35	$13.22	$8.52	$1.37
Russell	970	253	141	35.43	9.08	5 43
St. Clair	353	233	88	14.29	9.69	4.16
Shelby	683	310	154	24.66	11.43	5.51
Sumter	478	306	161	17.57	11.98	5.60
Talladega	914	260	209	19.87	6.94	5.40
Tallapoosa	792	375	25	25.22	12.62	.81
Tuscaloosa	3,963	1,310	640	60.14	23.71	12.48
Walker	1,047	812	280	17.16	15.02	6.85
Washington	122	109	28	7.31	7.61	1.80
Wilcox	245	280	13	9.85	9.02	.39
Winston	239	186	51	15.13	12.58	3.03

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX						PER CAPITA ASSESSED VALUATION		
	1931				1922	1912	1931	1922	1912
	Total	Real property and improvements	Personal property	Other property					
State total	$1,210,876	$774,791	$193,801	$242,284	$943,516	$568,807	$452.33	$393.65	$253.20
Autauga	6,415	3,813	1,045	1,557	5,953	4,281	323.99	314.86	206.53
Baldwin	16,863	12,880	1,853	2,130	11,953	6,745	569.70	558.85	340.71
Barbour	7,601	4,897	1,301	1,403	7,621	5,595	233.88	237.66	170.96
Bibb	5,966	2,788	986	2,192	5,877	5,339	287.10	252.93	220.76
Blount	7,423	4,420	997	2,006	6,444	4,257	261.37	242.35	198.42
Bullock	5,883	3,401	812	1,670	5,829	5,223	293.91	230 10	172.98
Butler	8,956	4,743	2,010	2,203	7,730	5,621	295 58	260.61	186.80
Calhoun	28,148	15,312	7,140	5,696	22,279	13,387	494.69	445.01	330.60
Chambers	13,643	7,201	4,515	1,867	11,777	7,115	347.04	276.95	191.31
Cherokee	4,860	3,280	678	902	4,867	3,493	240.37	231.46	172 71
Chilton	12,742	4,615	1,063	7,064	7,123	5,004	511.73	312.83	197.37
Choctaw	5,316	3,809	1,044	463	6,808	3,556	259.15	321.88	191.24
Clarke	7,208	4,831	1,477	900	7,113	4,820	277.06	269.33	150.52
Clay	4,040	2,810	665	565	4,247	3,525	227.38	184.13	158.24
Cleburne	3,652	2,286	322	1,044	3,283	2,448	283.61	245.73	182.09
Coffee	8,861	6,422	1,608	831	8,241	4,743	268.52	265.10	170.64
Colbert	18,435	13,538	1,850	3,047	13,435	7,478	617.38	396.89	292.10
Conecuh	6,873	4,382	881	1,610	6,365	4,969	268.48	250.11	218.86
Coosa	6,262	2,046	380	3,836	2,787	2,518	502.57	187.82	149 97
Covington	13,225	8,290	2,506	2,429	11,833	8,192	315.03	298.50	218.00
Crenshaw	5,154	3,500	863	791	3,240	3,570	216.55	140.76	145.75
Cullman	12,937	9,177	1,886	1,874	10,930	6,297	305.12	319.17	198.49
Dale	7,804	4,699	1,067	2,038	7,638	4,700	334.94	332.18	201.51
Dallas	22,597	14,812	4,371	3,414	21,155	13,308	409.37	384.42	250.90
DeKalb	11,367	7,361	1,464	2,542	10,007	5,076	276.57	277.86	170.41

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX						PER CAPITA ASSESSED VALUATION		
	1931				1922	1912	1931	1922	1912
	Total	Real property and improvements	Personal property	Other property					
Elmore	$22,816	$1,596	$1,381	$16,830	$6,891	$5,381	$646.35	$215.36	$185.92
Escambia	12,029	6,714	1,937	3,378	9,162	6,438	416.23	391.80	301.58
Etowah	30,067	20,627	4,899	4,541	20,142	10,866	454.18	407.91	253.14
Fayette	5,937	3,528	1,008	1,401	5,180	3,083	320.92	273.91	182.02
Franklin	8,353	5,416	1,461	1,476	7,262	3,690	322.51	320.01	181.82
Geneva	8,650	5,390	1,719	1,547	8,120	5,211	286.62	269.71	184.02
Greene	5,817	3,325	857	1,635	5,068	3,649	290.85	280.59	160.61
Hale	6,486	3,962	916	1,608	6,255	4,048	243.83	257.54	145.19
Henry	5,517	3,622	1,149	746	4,732	3,491	239.87	218.05	154.41
Houston	13,792	9,116	2,858	1,818	12,008	6,978	290.97	311.09	199.41
Jackson	11,382	7,372	1,359	2,651	10,735	6,215	306.79	293.13	184.42
Jefferson	359,315	260,574	45,775	52,966	237,069	121,398	791.59	717.69	477.13
Lamar	4,964	2,820	786	1,358	4,686	3,090	275.76	255.82	172.19
Lauderdale	14,183	11,161	2,163	859	12,852	5,879	342.58	307.61	181.08
Lawrence	5,910	4,485	670	755	5,894	3,504	215.07	230.65	157.78
Lee	15,220	7,707	2,114	5,399	11,752	7,355	415.85	358.06	221.52
Limestone	10,811	7,589	869	2,353	11,298	5,653	288.29	347.70	199.46
Lowndes	6,649	4,060	880	1,709	6,263	4,530	290.63	246.52	142.04
Macon	6,976	4,123	1,059	1,791	6,208	4,619	251.84	207.32	171.07
Madison	24,407	15,954	5,970	2,483	23,048	12,158	364.83	440.21	252.64
Marengo	11,413	7,380	2,308	1,725	11,983	6,601	312.68	332.25	163.21
Marion	6,037	3,717	1,036	1,884	5,915	3,619	249.51	256.58	195.95
Marshall	10,294	7,514	1,961	819	8,796	4,430	251.07	260.78	146.38
Mobile	90,633	59,030	18,118	13,485	65,077	42,711	745.95	625.01	402.41
Monroe	7,772	5,008	1,385	1,379	7,099	4,380	256.50	238.97	154.82
Montgomery	57,010	37,353	11,361	9,196	46,548	32,616	569.42	575.71	381.61
Morgan	20,928	13,906	3,512	3,510	17,839	8,990	413.39	426.31	251.02
Perry	6,463	4,328	1,368	767	6,471	4,361	242.50	255.04	139.66
Pickens	6,408	3,812	833	1,823	6,508	3,966	259.74	255.94	156.96
Pike	10,912	6,203	2,565	2,054	10,004	6,746	337.83	314.18	216.21
Randolph	6,606	4,379	1,479	748	6,108	3,836	245.03	223.91	149.02
Russell	6,760	4,897	739	1,124	6,913	5,075	246.92	218.36	195.65
St. Clair	8,844	3,083	1,372	3,789	8,213	5,597	358.06	341.23	264.87
Shelby	12,271	5,472	1,523	5,276	11,229	8,118	443.00	413.82	289.83
Sumter	8,827	4,860	1,297	2,670	7,744	5,998	324.52	302.88	209.00
Talladega	18,715	8,908	5,360	4,447	18,238	11,623	406.85	436.33	300.97
Tallapoosa	14,611	5,734	2,780	6,097	8,281	6,057	465.32	278.40	192.43
Tuscaloosa	31,037	19,612	5,636	5,789	24,004	11,852	470.97	434.42	231.20
Walker	20,482	11,480	4,300	10,702	20,364	11,041	434.13	376.50	270.19
Washington	5,785	3,714	594	1,477	5,629	3,876	346.41	387.24	249.53
Wilcox	6,292	3,915	1,062	1,315	6,433	4,578	252.80	206.98	135.41
Winston	3,702	2,282	592	828	3,370	2,000	234.30	228.18	150.07

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, AND CITIES AND TOWNS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX						AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1931				1922	1912	1931	1922	1912
	Total	State	County	Cities and towns					
State total	$32,760	$7,871	$17,231	$7,688	$22,684	$9,971	$2.71	$2.40	$1.76
Autauga	143	42	93	8	115	65	2.23	1.93	1.52
Baldwin	377	110	244	23	267	103	2.24	2.15	1.53
Barbour	195	49	122	24	174	109	2.57	2.28	1 95
Bibb	134	30	92	3	128	81	2.25	2.18	1.52
Blount	160	48	108	4	118	77	2.16	1.83	1.81
Bullock	135	38	85	12	113	79	2.29	1.94	1.51
Butler	215	58	130	27	164	94	2.40	2.12	1.67
Calhoun	752	183	408	161	591	235	2.67	2.65	1.76
Chambers	302	89	198	15	227	94	2.21	1.93	1.32
Cherokee	102	32	70	-------	85	49	2.10	1.75	1.40
Chilton	265	83	172	10	137	* 68	2.08	1.92	1.36
Choctaw	117	35	82	-------	126	52	2.20	1.83	1.46
Clarke	150	47	104	5	143	62	2.16	2.01	1.29
Clay	88	26	55	7	87	57	2.18	2.05	1.62
Cleburne	80	24	53	3	63	39	2.19	1.92	1.59
Coffee	191	58	118	18	192	75	2.19	2.33	1.58
Colbert	467	120	267	80	305	115	2.53	2.27	1.51
Conecuh	155	45	100	10	134	89	2.20	2.11	1.79
Coosa	140	41	97	2	63	39	2.24	2.26	1.65
Covington	319	80	201	32	254	124	2.41	2.15	1.51
Crenshaw	115	33	75	7	68	50	2.23	2.10	1.57
Cullman	295	84	188	23	224	101	2.28	2.05	1.60
Dale	176	51	113	12	155	66	2.26	2.03	1.40
Dallas	582	147	328	107	467	280	2.58	2.21	1.72
De Kalb	250	74	165	11	190	73	2.20	1.90	1.44
Elmore	501	148	331	22	133	81	2.20	1.93	1.51
Escambia	275	78	175	22	217	101	2.29	2 37	1.57
Etowah	819	195	436	188	488	222	2.72	2.42	2.04
Fayette	134	39	86	9	110	47	2.26	2.12	1.52
Franklin	192	54	121	17	153	58	2.30	2.11	1.57
Geneva	192	56	126	10	160	73	2.22	1.97	1.40
Greene	122	38	79	5	98	45	2.10	1.93	1.23
Hale	126	42	77	7	124	58	1.94	1.98	1.43
Henry	119	36	74	9	95	52	2.16	2.01	1.49
Houston	328	90	200	38	233	116	2.38	1.94	1.66
Jackson	260	74	178	8	216	94	2.28	2.01	1.51
Jefferson	11,315	2,336	4,520	4,459	6,938	2,475	3.15	2.92	2.04
Lamar	111	32	72	7	95	47	2.24	2.03	1.52
Lauderdale	395	92	206	97	298	92	2.79	2.32	1.56
Lawrence	127	38	86	3	115	54	2.15	1.95	1.52
Lee	383	90	221	63	236	110	2.52	2.01	1.50
Limestone	236	70	157	9	237	90	2.18	2.10	1.59
Lowndes	135	43	90	2	90	65	2.03	1.44	1.43
Macon	150	45	94	11	120	70	2.15	1.91	1.52
Madison	592	159	329	104	455	210	2.43	1.97	1.73
Marengo	208	74	165	29	238	104	2.35	1.99	1.58
Marion	149	43	96	10	127	58	2.24	2.14	1.46
Marshall	229	67	149	13	158	68	2.22	1.80	1.53
Mobile	3,272	589	1,949	734	2,024	997	3.61	3.08	2.33
Monroe	173	50	113	10	142	67	2.23	2.03	1.53
Montgomery	1,758	376	638	744	1,293	705	3.04	2.78	2.16
Morgan	528	136	303	89	308	104	2.52	2.23	1.82
Perry	144	42	93	9	130	64	2.23	2.01	1.47
Pickens	145	42	94	9	140	62	2 24	2.15	1.56
Pike	251	71	158	22	198	106	2.30	1.98	1.57

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, AND CITIES AND TOWNS, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX						AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1931				1922	1912	1931	1922	1912
	Total	State	County	Cities and towns					
Randolph	$161	$43	$95	$23	$121	$62	$2.44	$1.95	$1.62
Russell	139	44	91	4	141	76	2.06	2.08	1.50
St. Clair	192	57	128	7	171	78	2.17	2.08	1.39
Shelby	272	80	178	14	222	127	2.22	1.98	1.56
Sumter	182	57	115	10	141	85	2.06	1.82	1.42
Talladega	446	122	271	53	403	158	2.38	2.21	1.30
Tallapoosa	318	95	212	11	164	87	2.18	1.86	1.44
Tuscaloosa	793	202	450	141	523	195	2.56	2.18	1.65
Walker	607	172	384	51	471	174	2.39	2.31	1.58
Washington	122	38	84	-------	115	48	2.11	2.08	1.24
Wilcox	132	41	85	6	114	66	2.10	1.77	1.44
Winston	83	24	54	5	66	33	2.24	1.96	1.58

ARIZONA

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Arizona relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 14 counties, the 34 cities and towns, the 457 school districts, and the 43 other civil divisions (agriculture improvement districts, drainage districts, electric districts, fire districts, irrigation districts, power districts, water conservation district, and weed districts), or a total of 549 political units that have power to levy taxes or incur debt.

The data for Arizona were compiled largely from reports on file in the office of the State superintendent of instruction, Phoenix, Ariz., and from reports received through correspondence.

Fiscal year.—For Arizona the fiscal year reported for the State government is that ending June 30, 1931, while the statistics for the counties, the cities and towns, the school districts, and the other civil divisions, are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Arizona on January 1, 1932, was 446,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1931.—The following statement discloses that for Arizona the aggregate of governmental costs is in excess of revenue receipts by $357,811. This excess of governmental costs over revenue receipts was 6.6 percent for the State government, 3.7 percent for the cities and towns, and 6 percent for the other civil divisions. For the counties and for the school districts, revenue receipts were in excess of governmental costs, the percent of excess being 2.9 for the counties and 4.8 for the school districts.

Although the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts, the revenue receipts exceed governmental costs, exclusive of capital outlays, by $8,903,283.

Receipts from the issue of debt obligations are not classed as revenue receipts or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Percent of total	Total	Percent of total	Total	Percent of total	Total	Percent of total
Total	$43,574,414	100.0	$43,932,225	100.0	$71,777,316	100.0	$21,807,363	100.0
State government	13,546,724	31.1	14,442,078	32.9	3,676,633	5.1	6,409,928	29.4
Counties	12,513,002	28.7	12,154,752	27.7	16,636,314	23.2	9,034,340	41.4
Cities and towns	5,598,552	12.8	5,805,239	13.2	18,822,368	26.2	2,677,262	12.3
School districts	10,418,130	23.9	9,942,293	22.6	11,453,534	16.0	3,460,763	15.9
Other civil divisions	1,498,006	3.4	1,587,863	3.6	21,188,467	29.5	216,070	1.0

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Arizona and all subdivisions of the State amounted to $43,574,414, or an average of $97.70 for each person in the State. Of this amount $13,546,724 was for the State; $12,513,002 for the counties; $5,598,552 for the cities and towns; $10,418,130 for the school districts; and $1,498,006 for the other civil divisions. The revenues collected include $21,210,962, general property taxes; $138,872, special taxes; $109,206, poll taxes; $4,058,651, licenses and permits; $2,379,993, special assessments; $12,070,942, subventions, donations, and pension assessments; $651,912, interest, rents, and highway privileges; $1,590,887, earnings of public service enterprises; $1,255,520, earnings of general departments; and $107,469, fines, forfeits, and escheats. Of the $12,070,942 classified as subventions, donations, and pension assessments, $3,849,298 represents subventions by the Federal Government to the State, principally for highways.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities and towns having a population of 2,500 and over.

General property taxes of the State, the counties, and urban places having a population of 2,500 and over amounted to $4,560,000 in 1912, $13,765,000 in 1922, and $16,744,060 in 1931, this being an increase of 21.6 percent from 1922 to 1931, and 267.2 percent from 1912 to 1931. Special taxes amounted to $114,000 in 1922 and $138,872 in 1931. Poll taxes amounted to $146,000 in 1912, $162,000 in 1922, and $107,964 in 1931. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to $414,000 in 1912, $730,000 in 1922, and $4,038,075 in 1931. Special assessments amounted to $15,000 in 1912, $706,000 in 1922, and $982,574 in 1931.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Arizona and all subdivisions of the State for 1931 amounted to $43,932,225, or an average expenditure of $98.50 per person. Of the total amount expended, $14,442,078 was disbursed by the State government; $12,154,752 by the counties; $5,805,239 by the cities and towns; $9,942,293 by the school districts; and $1,587,863 by the other civil divisions. The total comprises $30,005,078 for operation and maintenance of general departments; $824,758 for operation and maintenance of public service enterprises; $3,841,295 for interest on debt; and $9,261,094 for outlays or permanent improvements.

Payments for operation and maintenance of general departments for the government of the cities and towns are not shown by departments in tables 3 and 4 for the reason that for the most part, the reports secured for the cities and towns did not admit of this distribution. Payments for operation and maintenance of general departments for the government of the State, the counties, the school districts, and the other civil divisions are shown by departments in table 3. Expenditures for maintenance of schools other than schools of the State government may include certain other expenditures such as for elections, financial offices, and recreation. The amount reported by counties as expenditures for schools represents an apportionment to minor civil divisions for education.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data were limited to States, counties, and cities and towns or other incorporated places with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1931 the payments for operation and maintenance of general departments and public

service enterprises of the State, counties, and cities and towns having a population of 2,500 and over increased from $4,373,000 to $21,686,326, or 395.9 percent; interest payments, from $373,000 to $2,134,968, or 472.4 percent; and outlay payments, from $1,044,000 to $8,216,669, or 687 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the cities and towns, the school districts, and the other civil divisions, by counties.

Table 6 presents for the individual cities and towns, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking-fund assets, for the year 1931. The aggregate debt of the cities and towns in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1931, 1922, and 1912, covering the gross debt less sinking-fund assets—total and per capita—of the government of the State, the counties, the cities and towns, the school districts, and the other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all the minor civil divisions of the county.

For 1931 the combined gross debt of Arizona and all subdivisions of the State less sinking-fund assets set aside to meet such debt was $71,777,316, or an average per capita of $160.93. In 1922 the average per capita was $124.61, and in 1912, $45.01.

Of the total debt reported for 1931, $3,676,633 was for the State government; $16,636,314 for the counties; $18,822,368 for the cities and towns; $11,453,534 for the school districts; and $21,188,467 for the other civil divisions.

The gross debt of the State government, less sinking-fund assets, increased 34.2 percent from 1922 to 1931, and 20 percent from 1912 to 1931. Similar debt for all minor civil divisions combined increased 61.2 percent from 1922 to 1931, and 829.8 percent from 1912 to 1931.

ASSESSED VALUATIONS

The State tax commission exercises general supervision over the administration of the assessment and taxation laws of the State, over city, town, and county assessors, and all local boards of levy and assessment. Assessments are made by county assessors between first Monday in January and May 1 in each year. These officers determine the full cash value of all property subject to taxation in their counties.

The assessed valuation of all property in Arizona subject to levies of the general property tax was $674,729,235 in 1931 as compared with $733,995,000 in 1922 and $140,338,000 in 1912. The per capita assessed valuation increased from $608.03 in 1912 to $2,033.77 in 1922, and decreased to $1,512.85 in 1931.

TAX LEVIES

State, county, and municipal taxes are collected by the county treasurer who is ex-officio tax collector. The first half of the taxes is due on or before the first Monday in November, and the second half is due on or before the first Monday in May.

The total levies of the general property tax for the State and all subdivisions were $4,358,000 for 1912, $15,352,000 for 1922, and $21,807,363 for 1931, this being a per capita of $18.88, $42.54, and $48.90, respectively.

Of the total levies reported for 1931, $6,409,928 was for the State government; $9,034,340 for the counties; $2,677,262 for the cities and towns; $3,469,763 for the school districts; and $216,070 for the other civil divisions. The average rate of levy per $100 of the assessed valuation was $3.11 for 1912, $2.09 for 1922, and $3.23 for 1931.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
Grand total	**446,000**	**$43,574**	**$97.70**	**[2] $25,518**	**$21,211**	**$109**	**$4,059**	**$2,380**	**$108**	**$12,055**	**$15**	**$652**	**$1,256**	**$1,590**
State government	(1)	13,546	30.72	[2] 8,790	5,731	----	2,920	20	7	3,549	15	387	478	----
Counties	446,000	12,513	28.06	9,791	8,755	101	935	----	31	2,083	----	117	491	----
Cities and towns	178,412	5,599	31.38	2,667	2,455	8	204	1,068	70	----	----	88	122	1,584
School districts	----	10,418	(3)	4,101	4,101	----	----	----	----	6,123	----	56	138	----
Other civil divisions	----	1,498	(3)	169	169	----	----	1,292	----	----	----	4	27	6
APACHE	18,500	406	21.95	196	182	2	12	----	1	197	----	1	11	----
County	18,500	246	13.30	188	174	2	12	----	1	49	----	1	7	----
Schools districts	----	160	(3)	8	8	----	----	----	----	148	----	----	4	----
COCHISE	40,998	2,598	63 37	1,588	1,545	18	25	2	6	810	----	32	54	106
County	40,998	1,152	28.10	809	792	16	1	----	3	294	----	20	26	----
Cities and towns	20,431	348	17.03	219	193	2	24	2	3	----	----	2	16	106
School districts	----	1,087	(3)	549	549	----	----	----	----	516	----	10	12	----
Other civil divisions	----	11	(3)	11	11	----	----	----	----	----	----	----	----	----
COCONINO	14,800	838	56.62	541	477	8	56	9	5	177	----	3	13	90
County	14,800	362	24.46	302	248	7	47	----	2	48	----	2	8	----
Cities and towns	6,057	209	34.51	103	93	1	9	9	3	----	----	1	3	90
School districts	----	267	(3)	136	136	----	----	----	----	129	----	----	2	----
GILA	31,900	1,949	61.10	1,093	1,006	9	78	1	6	704	----	5	86	54
County	31,900	880	27.59	661	601	8	52	----	1	167	----	3	18	----
Cities and towns	15,579	220	14.12	156	129	1	26	1	5	----	----	1	3	54
School districts	----	845	(3)	272	272	----	----	----	----	537	----	1	35	----
Other civil divisions	----	4	(3)	4	4	----	----	----	----	----	----	----	----	----

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Includes $79,844, inheritance taxes, and $59,028, other special taxes, for State purposes only.
[3] Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
GRAHAM	10,400	$630	$60.58	$339	$302	$10	$27	$2	$1	$277		$3	$8	
County	10,400	323	31.06	250	217	10	23		1	66		3	3	
Cities and towns	3,581	17	4.75	17	13		4							
School districts		284	(3)	68	68					211			5	
Other civil divisions		6	(3)	4	4			2						
GREENLEE	9,886	771	77.99	470	449	7	14	1		289		3	8	
County	9,886	415	41.98	344	324	6	14			65		3	3	
Cities and towns	2,305	53	22.99	52	51	1							1	
School districts		302	(3)	74	74					224			4	
Other civil divisions		1	(3)					1						
MARICOPA	161,500	11,891	73.63	5,966	5,524	14	428	1,700	31	2,902		127	207	$958
County	161,500	4,063	25.16	3,174	2,751	14	409		5	735		41	108	
Cities and towns	65,661	2,745	41.81	1,045	1,026		19	613	26			55	48	958
School districts		3,834	(3)	1,606	1,606					2,167		31	30	
Other civil divisions		1,249	(3)	141	141			1,087					21	
MOHAVE	5,600	482	86.07	356	332		24		2	109		2	13	
County	5,600	343	61.25	306	282		24		2	23		2	10	
School districts		135	(3)	46	46					86			3	
Other civil divisions		4	(3)	4	4									
NAVAJO	22,100	821	37.15	452	402	7	43	41	4	279		1	22	22
County	22,100	352	15.93	265	225	6	34			69			18	
Cities and towns	5,691	144	25.30	78	68	1	9	39	4			1		22
School districts		323	(3)	109	109					210			4	
Other civil divisions		2	(3)					2						
PIMA	59,300	4,161	70.17	2,313	2,113	8	192	322	25	1,026		46	164	265
County	59,300	1,688	28.47	1,304	1,162	8	134		4	250		12	118	
Cities and towns	34,200	1,251	36.58	592	534		58	313	21			24	36	265
School districts		1,213	(3)	417	417					776		10	10	
Other civil divisions		9	(3)					9						

PINAL	23,100	1,374	59.48	790	743	2	45	138	3	399		15	22	7
County	23,100	737	31.90	604	559	2	43		3	104		9	17	
Cities and towns	2,669	90	33.72	29	27		2	60						1
School districts		452	(2)	152	152					295		2	3	
Other civil divisions		95	(2)	5	5			78				4	2	6
SANTA CRUZ	9,684	645	66.60	390	347	2	41		5	219		2	29	
County	9,684	295	30.46	222	198	1	23		2	52			19	
Cities and towns	6,006	104	17.32	94	75	1	18		3				7	
School districts		246	(2)	74	74					167		2	3	
YAVAPAI	29,200	2,207	75.58	1,450	1,346	17	87	4	9	573		17	70	84
County	29,200	1,091	37.36	872	787	16	69		6	140		15	58	
Cities and towns	10,449	266	25.46	173	154	1	18		3			2	4	84
School districts		846	(2)	405	405					433			8	
Other civil divisions		4	(2)					4						
YUMA	18,300	1,255	68.58	784	712	5	67	140	3	245		8	71	4
County	18,300	566	30.93	490	435	5	50		1	21		6	48	
Cities and towns	5,783	152	26.28	109	92		17	31	2			2	4	4
School districts		424	(2)	185	185					224			15	
Other civil divisions		113	(2)					109					4	

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. V.
[2] Not computed.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931

[Revenue receipts expressed in thousands]

CITY OR TOWN	Estimated population [1]	REVENUE RECEIPTS									
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits					
Grand total	*178,412*	*$5,599*	*$31.38*	*$2,667*	*$2,455*	*$8*	*$204*	*$1,068*	*$70*	*$88*	*$122*	*$1,584*
30,000 population and over	85,100	3,593	42 22	1,551	1,480	-------	71	875	45	69	78	975
Phoenix	50,900	2,342	46.01	959	946	-------	13	562	24	45	42	710
Tucson	34,200	1,251	36.58	592	534	-------	58	313	21	24	36	265
8,000 to 30,000 population	17,851	310	17.37	199	176	2	21	1	3	2	15	90
Douglas	9,328	187	19.03	97	84	2	11	-------	2	1	-------	87
Bisbee	8,023	123	15.33	102	92	-------	10	1	1	1	15	3
2,500 to 8,000 population	51,381	1,234	24.02	698	602	5	91	87	20	14	25	390
Miami	7,693	63	8.19	60	46	1	13	-------	2	-------	1	-------
Globe	7,157	155	21.66	94	81	-------	13	1	3	1	2	54
Nogales	6,006	104	17.32	94	75	1	18	-------	3	-------	7	-------
Prescott	5,517	195	35.35	104	91	-------	13	-------	2	2	3	84
Jerome	4,932	71	14.40	69	63	1	5	-------	1	-------	1	-------
Yuma	4,892	136	27.80	100	85	-------	15	30	2	-------	4	-------
Winslow	3,917	105	26.81	57	50	1	6	28	3	1	-------	16
Flagstaff	3,891	141	36.24	83	77	1	5	8	3	-------	3	44
Mesa	3,711	232	62.52	19	18	-------	1	6	1	10	4	192
Glendale	3,665	32	8.73	18	16	-------	2	14	-------	-------	-------	-------
Less than 2,500 population	24,080	462	19.19	219	197	1	21	105	2	3	4	129

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
			Operation and maintenance of general departments												
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous	Operation and maintenance of public-service enterprises	Interest	Outlays
Grand total	**$43,932**	**$98.50**	**$30,005**											**$825**	**$3,841**	**$9,261**
State government	14,442	32.75	7,966	$677	$398	$92	$1,406	$561	$3,704	$24	$13	$866	$225		90	6,386
Counties	12,155	27.25	10,712	1,853	350	148	1,301	762	6,178	3	4		113		1,084	359
Cities and towns	5,805	32.54	[1] 2,449											820	1,048	1,488
School districts	9,942	(2)	8,314						8,314						820	808
Other civil divisions	1,588	(2)	564		20		2					542		5	799	220
APACHE	467	25.24	388												33	46
County	264	14.27	236	43	12	2	15	4	160						28	
School districts	203	(2)	152						152						5	46
COCHISE	2,618	63.86	2,203											71	104	240
County	1,271	31.00	1,073	162	72	8	150	120	533	1	4		23		37	161
Cities and towns	356	17.42	212											71	21	52
School districts	979	(2)	906						906						46	27
Other civil divisions	12	(2)	12		12											
COCONINO	789	53.31	571											83	79	56
County	336	22.70	299	85	4	8	28	22	150				2		17	20
Cities and towns	197	32.52	52											83	44	18
School districts	256	(2)	220						220						18	18
GILA	2,068	64.83	1,775											36	89	168
County	952	29.84	905	106	7	21	96	143	526	1			5		11	36
Cities and towns	320	20.54	134											36	38	112
School districts	794	(2)	734						734						40	20
Other civil divisions	2	(2)	2		2											

[1] Not available by departments

[2] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
GRAHAM	$582	$55.96	$523											$41	$18
County	271	26.06	252	$21	$18	$6	$29	$5	$173					19	
Cities and towns	17	4.75	16												1
School districts	284	(2)	250						250					17	17
Other civil divisions	10	(2)	5									$5		5	
GREENLEE	707	71.52	660											38	19
County	393	39.75	381	45	5	3	55	25	243				$5	12	
Cities and towns	34	14.75	27											7	
School districts	279	(2)	251						251					9	19
Other civil divisions	1	(2)	1									1			
MARICOPA	11,906	73.72	7,872										$455	2,339	1,340
County	4,091	25.33	3,541	595	86	10	337	179	2,278				56	524	26
Cities and towns	3,143	47.87	1,049										455	240	1,049
School districts	3,495	(2)	2,900						2,900					337	308
Other civil divisions	1,177	(2)	382		1		1					380		738	57
MOHAVE	417	74.46	365											42	10
County	284	50.71	249	69	13	2	25	52	83				5	35	
School districts	128	(2)	111						111					7	10
Other civil divisions	5	(2)	5		5										
NAVAJO	806	36.47	708											29	71
County	381	17.24	361	118	5	2	40	5	190				1	29	20
Cities and towns	128	22.49	75											29	21
School districts	295	(2)	271						271					17	
Other civil divisions	2	(2)	1									1			

PIMA	3,968	66.91	2,859												114	478	517
County	1,500	25.30	1,360	229	67	59	224	23	758							140	
Cities and towns	1,073	31.37	532												114	214	213
School districts	1,384	(1)	956						956							124	304
Other civil divisions	11	(1)	11									11					
PINAL	1,406	60.87	1,015												5	149	237
County	642	27.79	544	101	1	12	102	13	315							54	44
Cities and towns	72	26.98	37													31	4
School districts	436	(1)	378						378							31	27
Other civil divisions	256	(1)	56				1					55			5	33	162
SANTA CRUZ	621	64.13	531													75	15
County	290	29.95	266	46	36	4	23	12	140					5		24	
Cities and towns	105	17.48	64													41	
School districts	226	(1)	201						201							10	15
YAVAPAI	1,842	63.08	1,534												29	140	139
County	851	29.14	742	108	13	5	102	101	405					8		43	66
Cities and towns	216	20.67	148												29	30	9
School districts	773	(1)	642						642							67	64
Other civil divisions	2	(1)	2									2					
YUMA	1,293	70.66	1,035												3	193	62
County	629	34.37	503	125	11	6	75	58	224	$1				3		120	6
Cities and towns	144	24.90	103												3	8	30
School districts	410	(1)	342						342							42	26
Other civil divisions	110	(1)	87									87				23	

[1] Not computed.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY OR TOWN	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public service enterprises	Interest	Outlays
Grand total	**$5,805**	**$32.54**	**$2,449**	**$820**	**$1,048**	**$1,488**
30,000 population and over	3,830	45.01	1,439	420	748	1,223
Phoenix	2,757	54.17	907	306	534	1,010
Tucson	1,073	31.37	532	114	214	213
8,000 to 30,000 population	317	17.76	102	57	16	52
Douglas	217	22.08	105	53	7	52
Bisbee	100	12.46	87	4	9	----
2,500 to 8,000 population	1,294	25.18	660	241	197	196
Miami	177	23.01	60	----	16	101
Globe	141	19.70	72	36	22	11
Nogales	105	17.48	64	----	41	----
Prescott	166	30.09	101	29	27	9
Jerome	50	10.14	47	----	3	----
Yuma	134	27.39	99	----	5	30
Winslow	97	21.76	60	22	15	----
Flagstaff	141	36.24	48	39	36	18
Mesa	200	55.51	53	115	29	9
Glendale	77	21.01	56	----	3	18
Less than 2,500 population	364	15.12	158	102	87	17

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	**$78,476**	**$51,424**	**$23,538**	**$3,514**	**$71,777**	**$160.93**
State government	3,708	301	1,287	2,120	3,676	8.34
Counties	18,532	18,440	----	92	16,636	37.30
Cities and towns	20,623	16,127	4,406	90	18,822	105.50
School districts	13,982	13,510	----	472	11,454	(1)
Other civil divisions	21,631	3,046	17,845	740	21,189	(1)
APACHE	615	473	----	142	594	32.11
County	517	425	----	92	502	27.14
School districts	98	48	----	50	92	(1)
COCHISE	1,900	1,897	----	3	1,590	38.78
County	590	590	----	----	502	12.24
Cities and towns	466	466	----	----	447	21.88
School districts	844	841	----	3	641	(1)
Other civil divisions	----	----	----	----	----	----
COCONINO	1,353	1,343	----	10	1,224	82.70
County	280	280	----	----	221	14.93
Cities and towns	763	763	----	----	752	124.15
School districts	310	300	----	10	251	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
GILA	$1,462	$1,439		$23	$1,299	$40.72
County	88	88			88	2.76
Cities and towns	732	732			714	45.83
School districts	642	619		23	497	(1)
Other civil divisions						
GRAHAM	629	606	$3	20	603	57.98
County	300	300			288	27.69
Cities and towns	3	3			3	.84
School districts	260	241		19	246	(1)
Other civil divisions	66	62	3	1	66	(1)
GREENLEE	546	542		4	512	51.79
County	245	245			243	24.58
Cities and towns	123	123			123	53.36
School districts	178	174		4	146	(1)
Other civil divisions						
MARICOPA	42,735	27,075	14,773	887	40,001	247.63
County	8,843	8,843			8,013	49.62
Cities and towns	11,676	9,218	2,411	47	11,029	167.97
School districts	6,590	6,487		103	5,685	(1)
Other civil divisions	15,626	2,527	12,362	737	15,274	(1)
MOHAVE	724	723		1	523	93.39
County	616	616			423	75.54
School districts	108	107		1	100	(1)
Other civil divisions						
NAVAJO	1,351	935	292	124	1,171	52.99
County	356	356			290	13.12
Cities and towns	562	265	291	6	489	85.93
School districts	432	314		118	392	(1)
Other civil divisions	1		1			
PIMA	7,920	6,715	1,122	83	6,799	114.65
County	2,217	2,217			2,139	36.07
Cities and towns	3,651	2,742	901	8	3,054	89.30
School districts	1,831	1,756		75	1,385	(1)
Other civil divisions	221		221		221	(1)
PINAL	6,951	2,221	4,698	32	6,553	283.68
County	1,000	1,000			998	43.20
Cities and towns	543	177	361	5	361	135.26
School districts	612	587		25	482	(1)
Other civil divisions	4,796	457	4,337	2	4,712	(1)
SANTA CRUZ	1,687	1,430	251	6	1,405	145.08
County	453	453			363	37.48
Cities and towns	1,027	776	251		903	150.35
School districts	207	201		6	139	(1)
YAVAPAI	2,353	2,350	1	2	1,867	63.94
County	678	678			502	17.19
Cities and towns	719	719			660	63.16
School districts	955	953		2	704	(1)
Other civil divisions	1		1		1	(1)
YUMA	4,542	3,374	1,111	57	3,960	216.30
County	2,349	2,349			2,064	112.79
Cities and towns	358	143	191	24	287	49.63
School districts	915	882		33	694	(1)
Other civil divisions	920		920		915	(1)

[1] Not computed.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY OR TOWN	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	$20,623	$16,127	$4,406	$90	$18,822	$105.50
30,000 population and over	14,090	10,885	3,150	55	13,191	155.01
Phoenix	10,439	8,143	2,249	47	10,137	199.16
Tucson	3,651	2,742	901	8	3,054	89.30
8,000 to 30,000 population	388	388			372	20.84
Bisbee	145	145			145	18.07
Douglas	243	243			227	24.16
2,500 to 8,000 population	4,516	3,768	724	24	3,989	77.04
Miami	359	359			341	44.33
Globe	373	373			373	52.12
Nogales	1,027	776	251		903	150.35
Prescott	674	674			615	111.47
Jerome	45	45			45	9.12
Yuma	303	90	189	24	251	51.31
Winslow	381	130	251		352	89.86
Flagstaff	633	633			622	159.86
Mesa	528	528			444	119.61
Glendale	193	160	33		43	11.73
Less than 2,500 population	1,629	1,086	532	11	1,270	52.74

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Grand total	$71,777	$44,973	$10,389	$160.93	$124.61	$45.01
State government	3,676	2,740	3,065	8.34	7.59	13.28
Counties	16,636	20,086	2,478	37.30	54.04	10.74
Cities and towns	18,822	11,888	4,115	105.50	84.76	47.61
School districts	11,454	9,886	[1] 731	(2)	(2)	(2)
Other civil divisions	21,189	373		(2)	(2)	
Apache	594	389	49	32.11	27.37	5.16
Cochise	1,590	2,027	1,092	38.78	40.93	25.50
Coconino	1,224	798	238	82.70	76.31	26.44
Gila	1,299	1,959	447	40.72	69.76	23.16
Graham	603	730	18	57.98	70.86	(2)
Greenlee	512	1,137	320	51.79	72.93	(2)
Maricopa	40,001	18,865	2,091	247.68	181.80	53.56
Mohave	523	850	116	93.39	150.73	29.87
Navajo	1,171	736	115	52.99	42.65	9.29
Pima	6,799	5,052	1,323	114.65	133.89	51.98
Pinal	6,553	2,125	156	283.68	118.32	16.51
Santa Cruz	1,405	1,296	334	145.08	91.16	51.33
Yavapai	1,867	3,409	819	63.94	130.72	49.03
Yuma	3,960	2,860	156	216.39	170.75	17.49

[1] Includes only the debt of school districts outside of cities and towns having a population of 2,500 and over. Debt on account of schools in cities and towns with a population of 2,500 and over is included with city or town liabilities.

[2] Not computed.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1931			1922	1912	1931	1922	1912
	Total	Real property and improvements	Personal property					
State total	$674,720	$585,097	$89,632	[1] $733,995	$140,338	$1,512.85	$2,033.77	$808.03
Apache	8,325	6,808	1,517	8,776	2,369	450.00	616.88	249.71
Cochise	98,885	89,172	9,713	143,526	32,501	2,411.95	2,898.16	758.92
Coconino	19,609	16,119	3,490	20,128	6,809	1,324.93	1,921.49	758.15
Gila	64,482	56,819	7,663	124,067	10,662	2,021.38	4,418.04	552.27
Graham	10,799	9,207	1,592	12,481	3,670	1,038.37	1,211.46	(2)
Greenlee	26,612	23,020	3,592	24,911	10,569	2,691.89	1,507.27	(2)
Maricopa	154,808	129,282	25,526	116,827	27,600	958.56	1,125.91	706.83
Mohave	15,519	13,884	1,665	20,114	5,973	2,776.61	3,564.98	1,537.12
Navajo	11,431	9,069	2,362	11,394	3,094	517.24	660.01	250.96
Pima	88,278	74,877	13,401	56,001	8,956	1,488.67	1,484.14	351.77
Pinal	58,426	53,126	5,300	52,810	5,123	2,529.26	2,941.56	541.82
Santa Cruz	11,493	9,316	2,177	12,014	2,418	1,186.80	845.15	322.98
Yavapai	78,610	70,001	8,609	107,909	16,112	2,602.12	4,137.39	964.32
Yuma	27,422	24,397	3,025	21,064	4,482	1,498.47	1,257.57	503.69

[1] Includes $1,973,260, valuation of certain public service corporations, taxed for State purposes only, not distributable by counties.
[2] Not computed; population not estimated.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX								AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1931						1922	1912	1931	1922	1912
	Total	State	County	Cities and towns	School districts	Other civil divisions					
State total	$21,807	$6,410	$9,034	$2,677	$3,470	$216	[1] $15,352	$4,358	$3.23	$2.09	$3.11
Apache	298	79	211	-------	8	-------	178	87	3.58	2.03	3.67
Cochise	2,452	939	791	199	512	11	2,070	876	2.48	1.44	2.70
Coconino	649	186	251	92	120	-------	504	196	3.31	2.50	2.88
Gila	1,704	612	716	180	193	3	1,835	355	2.64	1.48	3.33
Graham	440	102	243	18	79	7	294	123	4.16	2.36	3.35
Greenlee	683	253	301	51	78	-------	514	338	2.57	2.06	3.20
Maricopa	6,739	1,471	2,802	1,102	1,189	175	4,410	800	4.35	3.77	2.90
Mohave	500	148	328	-------	19	5	435	163	3.22	2.16	2.73
Navajo	543	109	246	73	115	-------	324	138	4.75	2.84	4.46
Pima	3,003	839	1,227	577	360	-------	1,370	384	3.40	2.45	4.29
Pinal	1,335	555	568	38	159	15	790	156	2.28	1.50	3.05
Santa Cruz	466	109	209	74	74	-------	379	115	4.05	3.15	4.76
Yavapai	1,928	747	661	162	358	-------	1,430	453	2.45	1.33	2.81
Yuma	1,058	261	480	111	206	-------	780	174	3.86	3.70	3.88

[1] Includes $39,465, levy of certain public service corporations, taxed for State purposes only; not distributable by counties.

ARKANSAS

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Arkansas relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies for the State government, the 75 counties, the 389 cities and towns, the 3,086 school districts, and the 687 other civil divisions (drainage, levee, improvement, paving, sewer, water, and several miscellaneous districts), or a total of 4,238 political units that have power to levy taxes or incur debt.

The only data reported for the cities of Hope and Wynne or for the towns of Springdale and Warren related to tax levies, and for the city of Camden, to tax levies and debt.

The data for Arkansas were compiled largely from reports on file in the offices of the State comptroller and the State superintendent of public instruction, Little Rock, Ark., and from reports secured by local agents and through correspondence.

Fiscal year.—For Arkansas the fiscal year reported for the State government is that ending June 30, 1932, while the statistics for the counties, cities and towns, school districts, and other civil divisions are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Arkansas on January 1, 1932, was 1,865,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1932.—The following statement discloses that for Arkansas the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts by $11,452,997. The excess of governmental costs over revenue receipts was 49.4 percent for the State government. For the counties, the cities and towns, the school districts, and the other civil divisions, revenue receipts were in excess of governmental costs, the percent of excess being 0.9 for the counties, 7.8 for the cities and towns, 1.5 for the school districts, and 34.5 for the other civil divisions. Although the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts, the revenue receipts exceed governmental costs, exclusive of capital outlays, by $10,184,880.

Receipts from the issue of debt obligations are not classed as revenue receipts or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING-FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Percent of total	Total	Percent of total	Total	Percent of total	Total	Percent of total
Total	$56,903,207	100.0	$68,356,204	100.0	$255,868,988	100.0	$20,382,358	100.0
State government	26,157,208	46.0	39,072,935	57.2	164,423,351	64.3	4,827,064	23.7
Counties	11,851,302	20.8	11,750,552	17.2	5,828,603	2.3	4,671,994	22.9
Cities and towns	3,527,262	6.2	3,273,038	4.8	5,700,454	2.2	1,593,940	7.8
School districts	11,736,040	20.6	11,559,711	16.9	27,752,562	10.8	9,289,354	45.6
Other civil divisions	3,631,395	6.4	2,699,968	3.9	52,163,028	20.4		

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Arkansas and all subdivisions of the State amounted to $56,903,207, or an average of $30.51 for each person in the State. Of this amount $26,157,208 was for the State; $11,851,302 for the counties; $3,527,262 for the cities and towns; $11,736,040 for the school districts; and $3,631,395 for the other civil divisions. The revenues collected include $19,978,854, general property taxes; $1,107,253, special taxes; $299,823, poll taxes; $12,892,130, licenses and permits; $3,305,288, special assessments; $14,594,646, subventions, donations, and pension assessments; $394,195, interest, rents, and highway privileges; $1,133,503, earnings of public-service enterprises; $2,905,705, earnings of general departments; and $291,810, fines, forfeits, and escheats. Of the $14,594,646 classified as subventions, donations, and pension assessments, $6,824,028 represents subventions by the Federal Government to the State, principally for highways.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties and cities and towns having a population of 2,500 and over.

The general property taxes of the State, the counties, and the cities and towns having a population of 2,500 and over amounted to $7,306,000 in 1912, $10,097,000 in 1922, and $10,880,169 in 1932, this being an increase of 7.8 percent from 1922 to 1932, and 48.9 percent from 1912 to 1932. Special taxes amounted to $221,000 in 1912, $700,000 in 1922, and $1,107,253 in 1932. Poll taxes amounted to $253,000 in 1912, $479,000 in 1922, and $292,073 in 1932. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to $623,000 in 1912, $2,390,000 in 1922, and $12,858,340 in 1932. Special assessments amounted to $601,000 in 1912, $1,000 in 1922, and $52,805 in 1932.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Arkansas and all subdivisions of the State for 1932 amounted to $68,356,204, or an average expenditure of $36.65 per person. Of the total amount expended, $39,072,935 was disbursed by the State government; $11,750,552 by the counties; $3,273,038 by the cities and towns; $11,559,711 by the school districts; and $2,699,968 by the other civil divisions. The total comprises $35,005,921 for operation and maintenance of general departments; $583,080 for operation and maintenance of public-service enterprises; $11,129,326 for interest on debt; and $21,637,877 for outlays or permanent improvements.

Payments for operation and maintenance of general departments for the government of the cities and towns are not shown by departments in tables 3 and 4, for the reason that for the most part the reports secured for the cities and towns did not admit of this distribution. Payments for operation and maintenance of general departments for the government of the State, the counties, the school districts, and the other civil divisions are shown by departments in table 3. Expenditures for maintenance of schools other than schools of the State government may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data for Arkansas were limited to the State, counties, and cities and towns with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1932 the payments for operation and maintenance of general departments and public-service enterprises of the State, counties, and cities and towns having a popula-

tion of 2,500 and over increased from $8,109,000 to $24,810,272, or 206 percent; interest payments, from $347,000 to $8,199,562, or 2,263 percent; and outlay payments, from $2,583,000 to $20,713,715, or 701.9 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the cities and towns, the school districts, and the other civil divisions, by counties.

Table 6 presents for the individual cities and towns, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking fund assets, for the year 1932. The aggregate debt of the cities and towns in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1932, 1922, and 1912, covering the gross debt less sinking fund assets—total and per capita—of the government of the State, the counties, the cities and towns, the school districts, and the other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all the minor civil divisions of the county.

For 1932 the combined gross debt of Arkansas and all subdivisions of the State less sinking fund assets set aside to meet such debt was $255,868,988, or an average per capita of $137.20. In 1922 the average per capita was $51.03, and in 1912, $8.32.

Of the total debt reported for 1932, $164,423,351 was for the State government; $5,828,693 for the counties; $5,700,454 for the cities and towns; $27,752,562 for the school districts; and $52,163,928 for the other civil divisions.

The gross debt of the State government, less sinking fund assets, increased 5,940.5 percent from 1922 to 1932 and 13,202.9 percent from 1912 to 1932. Similar debt for all minor civil divisions combined increased 3.3 percent from 1922 to 1932 and 627.1 percent from 1912 to 1932.

ASSESSED VALUATIONS

In each odd numbered year, the county assessor, on or before the third Monday in August files with the county clerk a report of the assessment of all real property of said county situated within the boundaries of any city or town, and in each even numbered year, all real property of said county situated without the boundaries of any city or town. A report of all assessable personal property is filed each year. The Arkansas Tax Commission not later than 10 days before the time for the beginning of assessment by the assessors, files with the county clerk and the assessor of each county the percent of market value to be used as a basis for taxation.

The assessed valuation of all property in Arkansas subject to levies of the general property tax was $554,834,984 in 1932 as compared with $578,462,000 in 1922 and $427,473,000 in 1912. The per capita assessed valuation increased from $257.54 in 1912 to $323.38 in 1922, and decreased to $297.50 in 1932.

TAX LEVIES

The sheriff of each county is the ex-officio collector of taxes. Taxes on real and personal property are payable from the first Monday in January to and including the tenth day of April, after which they become delinquent.

The total levies of the general property tax for the State and all subdivisions were $10,621,000 for 1912, $17,476,000 for 1922, and $20,382,358 for 1932, this being a per capita of $6.40, $9.77, and $10.93, respectively.

Of the total levies reported for 1932, $4,827,064 was for the State government; $4,671,994 for the counties; $1,593,946 for the cities and towns; and $9,289,354 for the school districts. The average rate of levy per $100 of the assessed valuation was $2.48 for 1912, $3.02 for 1922, and $3.67 for 1932.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes					Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special	Poll	Licenses and permits							
Grand total	1,865,000	$56,903	$30.51	$34,278	$19,979	[2] $1,107	$300	$12,892	$3,306	$292	$14,411	$184	$394	$2,905	$1,133
State government	1,865,000	26,157	14.03	17,638	4,453	[2] 1,043	----	12,142	----	42	6,824	81	176	1,101	295
Counties	1,865,000	11,851	6.35	5,426	5,015	64	263	84	----	82	4,862	----	103	1,378	----
Cities and towns	[3] 550,941	3,527	6.40	2,374	1,671	----	37	666	70	168	23	79	90	123	600
School districts	----	11,736	[4]	8,840	8,840	----	----	----	----	----	2,592	24	----	280	----
Other civil divisions	----	3,632	[4]	----	----	----	----	----	3,236	----	110	----	25	23	238
ARKANSAS	22,400	453	20.22	288	275	----	8	5	36	2	105	----	2	20	----
County	22,400	186	8.30	102	94	----	7	1	----	----	71	----	2	11	----
Cities and towns	8,777	43	4.90	39	34	----	1	4	----	2	----	----	----	2	----
School districts	----	188	[4]	147	147	----	----	----	----	----	34	----	----	7	----
Other civil divisions	----	36	[4]	----	----	----	----	----	36	----	----	----	----	----	----
ASHLEY	25,400	354	13.94	216	209	----	5	2	4	2	107	3	3	19	----
County	25,400	154	6.06	66	61	----	4	1	----	1	72	----	3	12	----
Cities and towns	6,665	23	3.45	18	16	----	1	1	----	1	----	----	----	4	----
School districts	----	173	[4]	132	132	----	----	----	----	----	35	3	----	3	----
Other civil divisions	----	4	[4]	----	----	----	----	----	4	----	----	----	----	----	----
BAXTER	9,519	111	11.66	63	60	----	2	1	----	----	43	----	1	4	----
County	9,519	59	6.20	24	21	----	2	1	----	----	30	----	1	4	----
Cities and towns	2,123	4	1.88	4	4	----	----	----	----	----	----	----	----	----	----
School districts	----	48	[4]	35	35	----	----	----	----	----	13	----	----	----	----
BENTON	35,253	535	15.18	290	284	----	5	1	59	1	108	9	1	28	39
County	35,253	184	5.22	106	101	----	4	1	----	1	51	----	1	25	----
Cities and towns	11,203	73	6.52	34	33	----	1	----	1	----	----	----	----	----	38
School districts	----	217	[4]	150	150	----	----	----	----	----	55	9	----	3	----
Other civil divisions	----	61	[4]	----	----	----	----	----	58	----	2	----	----	----	1

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Includes $94,509, inheritance taxes, and $332,523, income taxes, for State purposes only
[3] Excludes population of Camden, Ouachita County; Hope, Hempstead County; Springdale, Washington County; Warren, Bradley County; and Wynne, Cross County.
[4] Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—*Continued*

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes					Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special	Poll	Licenses and permits							
BOONE	14,937	$212	$14.19	$114	$108	----	$3	$3	$2	$1	$68	----	$1	$26	----
County	14,937	95	6.36	44	41	----	3	----	----	1	46	----	1	3	----
Cities and towns	3,894	8	2.05	5	2	----	----	3	2	----	----	----	----	1	----
School districts	----	109	(4)	65	65	----	----	----	----	----	22	----	----	22	----
BRADLEY	17,800	162	9.10	85	78	$1	5	1	----	1	66	$1	1	8	----
County	17,800	85	4.78	25	18	1	5	1	----	1	50	----	1	8	----
Cities and towns [5]	618	1	1.62	1	1	----	----	----	----	----	----	----	----	----	----
School districts	----	76	(4)	59	59	----	----	----	----	----	16	1	----	----	----
CALHOUN	9,752	131	13.43	70	68	----	2	----	----	----	54	----	----	7	----
County	9,752	69	7.08	23	21	----	2	----	----	----	39	----	----	7	----
Cities and towns	669	1	1.49	1	1	----	----	----	----	----	----	----	----	----	----
School districts	----	61	(4)	46	46	----	----	----	----	----	15	----	----	----	----
CARROLL	15,820	246	15.55	107	102	----	3	2	35	2	83	----	1	7	$11
County	15,820	109	6.89	38	34	----	3	1	----	1	62	----	1	7	----
Cities and towns	4,307	29	6.73	13	12	----	----	1	5	1	----	----	----	----	10
School districts	----	77	(4)	56	56	----	----	----	----	----	21	----	----	----	----
Other civil divisions	----	31	(4)	----	----	----	----	----	30	----	----	----	----	----	1
CHICOT	22,800	413	18.11	151	144	----	----	7	113	2	103	1	6	31	6
County	22,800	146	6.40	49	44	----	----	5	----	2	64	----	1	30	----
Cities and towns	6,544	24	3.67	11	9	----	----	2	3	----	----	1	3	----	6
School districts	----	131	(4)	91	91	----	----	----	----	----	39	----	----	1	----
Other civil divisions	----	112	(4)	----	----	----	----	----	110	----	----	----	2	----	----
CLARK	24,932	388	15.56	193	186	1	3	3	56	2	103	----	6	28	----
County	24,932	145	5.82	57	53	1	2	1	----	1	59	----	5	23	----
Cities and towns	6,814	24	3.52	21	18	----	1	2	----	1	----	----	1	1	----
School districts	----	156	(4)	115	115	----	----	----	----	----	39	----	----	2	----
Other civil divisions	----	63	(4)	----	----	----	----	----	56	----	5	----	----	2	----

CLAY	27,300	459	16.81	173	169		3	1	121	1	103		1	31	29
County	27,300	150	5.49	64	60		3	1		1	68			17	
Cities and towns	7,316	9	1.23	7	7						1			1	
School districts		146	(4)	102	102						31			13	
Other civil divisions		154	(4)						121		3		1		29
CLEBURNE	11,373	132	11.61	51	48		1	2			75			6	
County	11,373	70	6.15	20	18		1	1			46			4	
Cities and towns	1,876	4	2.13	3	2			1						1	
School districts		58	(4)	28	28						29			1	
CLEVELAND	12,800	137	10.70	72	69	1	2			1	59			5	
County	12,800	74	5.78	30	27	1	2			1	39			4	
Cities and towns	1,204	2	1.66	2	2										
School districts		61	(4)	40	40						20			1	
COLUMBIA	27,320	378	13.84	199	192	2	3	2	17	2	110	9	4	11	26
County	27,320	157	5.75	68	62	2	3	1		1	73		4	11	
Cities and towns	5,046	37	7.33	12	11			1		1					24
School districts		165	(4)	119	119						37	9			
Other civil divisions		19	(4)						17						2
CONWAY	21,949	268	12.21	126	119		4	3	20	1	105			16	
County	21,949	123	5.60	53	48		4	1		1	57			12	
Cities and towns	4,656	9	1.93	8	6			2						1	
School districts		116	(4)	65	65						48			3	
Other civil divisions		20	(4)						20						
CRAIGHEAD	46,000	632	13.74	298	267		7	24	131	6	160		7	30	
County	46,000	217	4.72	92	86		4	2		1	101			23	
Cities and towns	14,625	60	4.10	52	27		3	22		5				3	
School districts		217	(4)	154	154						59			4	
Other civil divisions		138	(4)						131				7		
CRAWFORD	22,549	360	15.97	145	131		7	7	34	2	123		1	21	34
County	22,549	156	6.92	49	42		6	1		1	88			18	
Cities and towns	7,233	18	2.49	17	10		1	6		1					
School districts		117	(4)	79	79						35			3	
Other civil divisions		69	(4)						34				1		34
CRITTENDEN	41,500	629	15.16	232	220		1	11	202	2	133		29	31	
County	41,500	215	5.18	106	97		1	8		2	50		28	29	
Cities and towns	4,563	7	1.53	7	4			3							
School districts		184	(4)	119	119						64			1	
Other civil divisions		223	(4)						202		19		1	1	
CROSS	26,900	323	12.01	149	144	1	1	3	74	1	87		1	11	
County	26,900	122	4.54	52	49	1	1	1		1	58		1	10	
Cities and towns [6]	1,676	4	2.39	3	1			2						1	
School districts		123	(4)	94	94						29				
Other civil divisions		74	(4)						74						

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[4] Not computed.
[5] Exclusive of the town of Warren, for which no report was received
[6] Exclusive of the city of Wynne, for which no report was received.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes					Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special	Poll	Licenses and permits							
DALLAS	14,700	$207	$14.08	$124	$118	$1	$3	$2	----	$2	$72	----	----	$4	$5
County	14,700	88	5.99	37	33	1	2	1	----	1	47	----	----	3	----
Cities and towns	4,475	20	4.47	14	12	----	1	1	----	1	----	----	----	----	5
School districts	----	99	(4)	73	73	----	----	----	----	----	25	----	----	1	----
DESHA	22,100	371	16.79	187	173	----	5	9	$71	2	82	----	$1	28	----
County	22,100	183	8.28	97	90	----	4	3	----	1	58	----	1	26	----
Cities and towns	6,871	17	2.47	15	8	----	1	6	----	1	----	----	----	1	----
School districts	----	100	(4)	75	75	----	----	----	----	----	24	----	----	1	----
Other civil divisions	----	71	(4)	----	----	----	----	----	71	----	----	----	----	----	----
DREW	19,928	329	16.51	159	149	----	8	2	11	----	94	----	2	16	47
County	19,928	127	6.37	60	51	----	8	1	----	----	53	----	1	13	----
Cities and towns	4,364	56	12.83	8	7	----	----	1	----	----	----	----	----	1	47
School districts	----	121	(4)	91	91	----	----	----	----	----	28	----	----	2	----
Other civil divisions	----	25	(4)	----	----	----	----	----	11	----	13	----	1	----	----
FAULKNER	28,500	284	9.96	143	130	----	4	9	1	3	126	----	----	11	----
County	28,500	153	5.37	53	48	----	4	1	----	1	88	----	----	11	----
Cities and towns	5,722	18	3.15	16	8	----	----	8	----	2	----	----	----	----	----
School districts	----	112	(4)	74	74	----	----	----	----	----	38	----	----	----	----
Other civil divisions	----	1	(4)	----	----	----	----	----	1	----	----	----	----	----	----
FRANKLIN	15,762	201	12.75	125	120	2	2	1	2	1	63	----	1	9	----
County	15,762	100	6.34	49	45	2	2	----	----	1	45	----	1	4	----
Cities and towns	3,394	7	2.06	7	6	----	----	1	----	----	----	----	----	----	----
School districts	----	91	(4)	69	69	----	----	----	----	----	18	----	----	4	----
Other civil divisions	----	3	(4)	----	----	----	----	----	2	----	----	----	----	1	----
FULTON	10,834	128	11.81	58	55	----	2	1	----	1	63	----	1	5	----
County	10,834	81	7.48	25	22	----	2	1	----	----	50	----	1	5	----
Cities and towns	1,081	3	2.78	2	2	----	----	----	----	1	----	----	----	----	----
School districts	----	44	(4)	31	31	----	----	----	----	----	13	----	----	----	----

GARLAND	37,800	915	24.21	608	526		6	76	108	32	125		14	28	
County	37,800	247	6.53	151	143		6	2		1	72		2	21	
Cities and towns	21,653	228	10.53	181	107			74		31	3		12	1	
School districts		328	(4)	276	276						46			6	
Other civil divisions		112	(4)						108		4				
GRANT	9,834	144	14.64	73	71		2		4	1	54			6	6
County	9,834	70	7.12	28	26		2			1	35			6	
Cities and towns	1,969	2	1.02	2	2										
School districts		62	(4)	43	43						19				
Other civil divisions		10	(4)						4						6
GREENE	26,100	365	13.98	187	177		3	7	43	6	76			31	22
County	26,100	130	4.98	65	59		3	3			45			20	
Cities and towns	7,021	27	3.85	17	13			4	4	6					
School districts		147	(4)	105	105						31			11	
Other civil divisions		61	(4)						39						22
HEMPSTEAD	30,847	377	12.22	203	196	1	5	1	25		113		1	35	
County	30,847	161	5.22	65	58	1	5	1			78		1	17	
Cities and towns [7]	1,635	1	.61						1						
School districts		191	(4)	138	138						35			18	
Other civil divisions		24	(4)						24						
HOT SPRING	18,200	218	11.98	139	135		3	1		1	67			11	
County	18,200	97	5.33	43	40		3			1	42			11	
Cities and towns	5,115	7	1.37	7	6			1							
School districts		114	(4)	89	89						25				
HOWARD	17,489	239	13.67	121	116		3	2	26		69			12	11
County	17,489	102	5.83	44	40		3	1			49			9	
Cities and towns	4,725	10	2.12	8	7			1	2						
School districts		92	(4)	69	69						20			3	
Other civil divisions		35	(4)						24						11
INDEPENDENCE	24,300	332	13.66	198	189		5	4	7	2	112			12	1
County	24,300	158	6.50	80	77		2	1		1	66			11	
Cities and towns	5,737	20	3.49	18	12		3	3		1					1
School districts		147	(4)	100	100						46			1	
Other civil divisions		7	(4)						7						
IZARD	12,872	130	10.10	60	56		3	1			65			5	
County	12,872	82	6.37	25	21		3	1			52			5	
Cities and towns	1,039	2	1.92	2	2										
School districts		46	(4)	33	33						13				
JACKSON	28,400	409	14.40	165	158		3	4	99	1	128			16	
County	28,400	140	4.93	53	49		3	1		1	70			16	
Cities and towns	6,799	16	2.35	16	13			3							
School districts		133	(4)	96	96						37				
Other civil divisions		120	(4)						99		21				

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.

[4] Not computed.

[7] Exclusive of the city of Hope, for which no report was received.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes					Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special	Poll	Licenses and permits							
JEFFERSON	64,800	$1,334	$20.59	$758	$691	----	$13	$54	$255	$11	$221	----	$2	$85	$2
County	64,800	488	7.53	251	242	----	7	2	----	4	162	----	----	71	----
Cities and towns	21,918	159	7.25	133	75	----	6	52	5	7	----	----	1	11	2
School districts	----	431	(4)	374	374	----	----	----	----	----	56	----	----	1	----
Other civil divisions	----	256	(4)	----	----	----	----	----	250	----	3	----	1	2	----
JOHNSON	19,289	318	16.49	113	107	$1	4	1	7	1	102	----	----	11	84
County	19,289	107	5.55	40	35	1	4	----	----	1	55	----	----	11	----
Cities and towns	5,191	53	10.21	8	7	----	----	1	----	----	----	----	----	----	45
School districts	----	112	(4)	65	65	----	----	----	----	----	47	----	----	----	----
Other civil divisions	----	46	(4)	----	----	----	----	----	7	----	----	----	----	----	39
LAFAYETTE	17,200	289	16.80	142	133	1	6	2	59	----	70	----	3	11	4
County	17,200	116	6.74	56	49	1	5	1	----	----	47	----	3	10	----
Cities and towns	4,393	11	2.50	11	9	----	1	1	----	----	----	----	----	----	----
School districts	----	99	(4)	75	75	----	----	----	----	----	23	----	----	1	----
Other civil divisions	----	63	(4)	----	----	----	----	----	59	----	----	----	----	----	4
LAWRENCE	21,663	278	12.83	148	142	----	4	2	21	8	85	----	2	14	----
County	21,663	144	6.65	60	55	----	4	1	----	8	60	----	2	14	----
Cities and towns	5,717	12	2.10	12	11	----	----	1	----	----	----	----	----	----	----
School districts	----	101	(4)	76	76	----	----	----	----	----	25	----	----	----	----
Other civil divisions	----	21	(4)	----	----	----	----	----	21	----	----	----	----	----	----
LEE	26,637	463	17.38	253	244	----	1	8	78	2	99	----	2	29	----
County	26,637	226	8.48	142	140	----	1	1	----	2	56	----	2	24	----
Cities and towns	4,314	23	5.33	20	13	----	----	7	----	----	----	----	----	3	----
School districts	----	122	(4)	91	91	----	----	----	----	----	29	----	----	2	----
Other civil divisions	----	92	(4)	----	----	----	----	----	78	----	14	----	----	----	----
LINCOLN	20,500	181	8.83	91	87	----	3	1	25	----	48	----	1	14	2
County	20,500	76	3.71	37	34	----	2	1	----	----	26	----	1	12	----
Cities and towns	1,759	5	2.84	2	1	----	1	----	----	----	----	----	----	1	2
School districts	----	75	(4)	52	52	----	----	----	----	----	22	----	----	1	----
Other civil divisions	----	25	(4)	----	----	----	----	----	25	----	----	----	----	----	----

LITTLE RIVER	15,515	226	14.57	127	123		2	2	10		66			23	
County	15,515	102	6.57	42	39		2	1			48			12	
Cities and towns	3,612	8	2.21	8	7			1							
School districts		106	(4)	77	77						18			11	
Other civil divisions		10	(4)						10						
LOGAN	24,110	382	15.84	149	142	1	5	1	63	1	137		3	18	11
County	24,110	126	5.23	40	34	1	4	1		1	68		3	14	
Cities and towns	6,796	19	2.80	11	10		1		6					2	
School districts		156	(4)	98	98						58				
Other civil divisions		81	(4)						57		11			2	11
LONOKE	33,800	446	13.20	194	181		5	8	89	1	140		1	21	
County	33,800	173	5.12	65	59		5	1			87		1	20	
Cities and towns	6,060	14	2.31	13	6			7		1					
School districts		169	(4)	116	116						53				
Other civil divisions		90	(4)						89					1	
MADISON	13,334	115	8.62	49	47		2			1	61			4	
County	13,334	68	5.10	20	18		2			1	43			4	
Cities and towns	602	1	1.66	1	1										
School districts		46	(4)	28	28						18				
MARION	8,876	137	15.43	63	61		2				69			5	
County	8,876	76	8.56	24	22		2				47			5	
Cities and towns	1,179	2	1.70	2	2										
School districts		59	(4)	37	37						22				
MILLER	31,700	688	21.70	343	313	1	4	25	139	6	139		20	22	19
County	31,700	197	6.21	105	97	1	4	3			84		1	7	
Cities and towns	11,988	131	10.93	54	32			22	18	6	2		19	13	19
School districts		237	(4)	184	184						52			1	
Other civil divisions		123	(4)						121		1			1	
MISSISSIPPI	73,000	1,222	16.74	436	401	1	8	26	481	6	196		7	96	
County	73,000	286	3.92	120	113	1	5	1		1	124			41	
Cities and towns	16,997	73	4.29	62	34		3	25		5				6	
School districts		373	(4)	254	254						72			47	
Other civil divisions		490	(4)						481				7	2	
MONROE	20,651	293	14.19	177	172	1	1	3	34	1	67			14	
County	20,651	119	5.76	59	56	1	1	1		1	46			13	
Cities and towns	5,936	13	2.19	11	9			2	2						
School districts		128	(4)	107	107						21				
Other civil divisions		33	(4)						32					1	
MONTGOMERY	10,768	166	15.42	83	80	1	2				72			11	
County	10,768	106	9.84	52	49	1	2				45			9	
Cities and towns	1,886	1	.53	1	1										
School districts		59	(4)	30	30						27			2	
Other civil divisions															

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.

[4] Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes					Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special	Poll	Licenses and permits							
NEVADA	20,407	$288	$14.11	$122	$116	$2	$2	$2	$17	$1	$37		$1	$16	$44
County	20,407	114	5.59	40	35	2	2	1		1	58		1	14	
Cities and towns	3,420	69	20.18	7	6			1	17		1				44
School districts		105	(4)	75	75						28			2	
NEWTON	10,564	116	10.98	43	41		2			1	67		1	4	
County	10,564	64	6.06	19	17		2			1	39		1	4	
Cities and towns	385	1	2.60	1	1										
School districts		51	(4)	23	23						28				
OUACHITA	31,500	584	18.54	380	348	27	4	1	25	2	142		5	30	
County	31,500	240	7.62	124	92	27	4	1		2	86		5	23	
Cities and towns [5]	*3,501*	5	1.43	5	5										
School districts		313	(4)	251	251						55			7	
Other civil divisions		26	(4)						25		1				
PERRY	7,695	117	15.20	63	62		1		2		47		1	4	
County	7,695	58	7.54	24	23		1				29		1	4	
Cities and towns	1,880	3	1.60	3	3										
School districts		54	(4)	36	36						18				
Other civil divisions		2	(4)						2						
PHILLIPS	40,683	649	15.95	353	320	1	4	28	110	7	140		3	31	5
County	40,683	208	5.11	94	88	1	4	1		2	84		2	26	
Cities and towns	13,940	93	6.67	79	52			27		5	2		1	1	5
School districts		237	(4)	180	180						54			3	
Other civil divisions		111	(4)						110					1	
PIKE	11,792	150	12.72	86	82	1	3			1	55			8	
County	11,792	79	6.70	35	32	1	2			1	36			7	
Cities and towns	3,242	4	1.23	4	3		1								
School districts		67	(4)	47	47						19			1	

POINSETT	31,200	423	13.56	210	202	1	3	4	83		96		1	29	4
County	31,200	179	5.74	59	84	1	3	1			62			28	
Cities and towns	8,946	19	2.12	16	13			3	1		2				
School districts		137	(4)	105	105						32				
Other civil divisions		88	(4)						82				1	1	4
POLK	14,857	242	16.29	116	111		3	2		3	97		1	17	8
County	14,857	110	7.40	29	26		3			2	61		1	17	
Cities and towns	3,982	22	5.52	13	11			2		1					8
School districts		110	(4)	74	74						36				
POPE	26,547	382	14.39	194	189		3	2	63	1	104		2	15	3
County	26,547	161	6.06	70	65		3	2		1	73		2	15	
Cities and towns	8,150	15	1.84	15	15										
School districts		140	(4)	109	109						31				
Other civil divisions		66	(4)						63						3
PRAIRIE	15,187	230	15.14	137	132		4	1	13	2	67	$2	1	8	
County	15,187	104	6.85	53	48		4	1		1	45		1	4	
Cities and towns	3,361	8	2.38	6	6					1				1	
School districts		103	(4)	78	78						22	2		1	
Other civil divisions		15	(4)						13					2	
PULASKI	142,600	3,857	27.05	2,636	2,382	2	29	223	54	53	513		37	370	194
County	142,600	1,233	8.65	633	607	2	20	4		12	313		2	273	
Cities and towns	105,338	1,155	10.96	822	594		9	219		41	12		35	51	194
School districts		1,415	(4)	1,181	1,181						188			46	
Other civil divisions		54	(4)						54						
RANDOLPH	16,871	216	12.80	112	103		6	3	15		80			9	
County	16,871	110	6.52	45	38		6	1			58			7	
Cities and towns	3,294	8	2.43	8	6			2							
School districts		83	(4)	59	59						22			2	
Other civil divisions		15	(4)						15						
ST. FRANCIS	34,200	454	13.27	219	208		4	7	73	7	114		5	19	17
County	34,200	165	4.82	71	67		3	1		1	71		4	18	
Cities and towns	7,059	27	3.82	20	13		1	6		6				1	
School districts		171	(4)	128	128						43				
Other civil divisions		91	(4)						73				1		17
SALINE	15,660	307	19.60	160	150	3	4	3	7	1	78			9	52
County	15,660	118	7.54	57	48	3	4	2		1	52			8	
Cities and towns	3,670	7	1.91	7	6			1							
School districts		119	(4)	96	96						23				
Other civil divisions		63	(4)						7		3			1	52
SCOTT	11,803	148	12.54	65	63		1	1			74		1	8	
County	11,803	85	7.20	25	23		1	1			51		1	8	
Cities and towns	1,077	2	1.86	2	2										
School districts		61	(4)	38	38						23				

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.

[4] Not computed.

[8] Exclusive of the city of Camden, for which no revenue receipts were available.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes					Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special	Poll	Licenses and permits							
SEARCY	11,056	$108	$9 77	$50	$47	----	$3	----	----	----	$52	----	----	$6	----
County	11,056	69	6.24	26	23	----	3	----	----	----	39	----	----	4	----
Cities and towns	1,411	2	1.42	2	2	----	----	----	----	----	----	----	----	----	----
School districts	----	37	(4)	22	22	----	----	----	----	----	13	----	----	2	----
SEBASTIAN	54,426	1,558	28.63	943	845	$3	9	$86	----	$32	255	$78	$19	81	$150
County	54,426	478	8.78	252	238	3	9	2	----	5	162	----	2	57	----
Cities and towns	36,647	531	14.49	248	164	----	----	84	----	27	----	78	17	11	150
School districts	----	549	(4)	443	443	----	----	----	----	----	93	----	----	13	----
Other civil divisions	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----
SEVIER	16,364	223	13 63	137	131	----	3	3	$7	2	63	----	1	11	2
County	16,364	99	6 05	39	35	----	3	1	----	1	47	----	1	11	----
Cities and towns	4,955	11	2.22	10	8	----	----	2	----	1	----	----	----	----	----
School districts	----	104	(4)	88	88	----	----	----	----	----	16	----	----	----	----
Other civil divisions	----	9	(4)	----	----	----	----	----	7	----	----	----	----	----	2
SHARP	10,715	108	10.08	61	59	----	2	----	----	1	41	----	1	4	----
County	10,715	61	5 69	27	25	----	2	----	----	1	29	----	1	3	----
Cities and towns	1,112	1	.90	1	1	----	----	----	----	----	----	----	----	----	----
School districts	----	46	(4)	33	33	----	----	----	----	----	12	----	----	1	----
STONE	7,993	60	7 51	20	19	----	1	----	----	1	35	----	----	4	----
County	7,993	38	4 75	9	8	----	1	----	----	1	25	----	----	3	----
Cities and towns	458	1	2 18	1	1	----	----	----	----	----	----	----	----	----	----
School districts	----	21	(4)	10	10	----	----	----	----	----	10	----	----	1	----
UNION	60,300	1,291	21.41	850	812	----	7	31	123	10	226	----	8	74	----
County	60,300	498	8 26	274	265	----	7	2	----	1	159	----	6	58	----
Cities and towns	24,685	102	4.13	90	61	----	----	29	3	9	----	----	----	----	----
School districts	----	559	(4)	486	486	----	----	----	----	----	58	----	----	15	----
Other civil divisions	----	132	(4)	----	----	----	----	----	120	----	9	----	2	1	----

VAN BUREN	11,962	66	5.52	33	31		2				28			5	
County	11,962	36	3.01	15	13		2				16			5	
Cities and towns	292														
School districts		30	(4)	18	18						12				
WASHINGTON	39,900	569	14.26	335	318		6	11	56	1	156		3	18	
County	39,900	227	5.69	99	92		6	1			109		2	17	
Cities and towns[3]	9,949	57	5.73	54	44			10		1			1	1	
School districts		228	(4)	182	182						46				
Other civil divisions		57	(4)						56		1				
WHITE	38,900	456	11.72	284	273		4	7	18	4	109		1	40	
County	38,900	203	5.22	99	93		4	2		2	63		1	38	
Cities and towns	10,339	24	2.32	21	16			5		2				1	
School districts		211	(4)	164	164						46			1	
Other civil divisions		18	(4)						18						
WOODRUFF	22,900	281	12.27	157	150	1	2	4	23		84			17	
County	22,900	113	4.93	43	39	1	2	1			59			11	
Cities and towns	5,425	14	2.58	12	9			3						2	
School districts		127	(4)	102	102						25				
Other civil divisions		27	(4)						23					4	
YELL	21,313	353	16.56	176	166	6	4		55	1	101			20	
County	21,313	156	7.32	79	70	6	3			1	64			12	
Cities and towns	4,666	7	1.50	7	6		1								
School districts		135	(4)	90	90						37			8	
Other civil divisions		55	(4)						55						

[1] For an explanation of the population used in computing per *capita* figures, see text discussion, p. v.
[4] Not computed.
[3] Exclusive of the town of Springdale, for which no report was received.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Revenue receipts expressed in thousands]

CITY OR TOWN	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
Grand total	550,941	$3,527	$6.40	$2,374	$1,671	$37	$666	$70	$168	$23	$79	$90	$123	$600
30,000 population and over	115,400	1,427	12.37	1,008	717	9	282		62	12	78	49	58	160
Little Rock	83,700	907	10.84	769	559	9	201		35	12		33	48	10
Fort Smith	31,700	520	16.40	239	158		81		27		78	16	10	150
8,000 to 30,000 population	121,876	1,033	8.48	658	391	12	255	23	69	7		35	36	205
Hot Springs	21,500	228	10.60	181	107		74		31	3		12	1	
Pine Bluff	20,760	157	7.56	131	73	6	52	5	7			1	11	2
North Little Rock	20,300	246	12.12	52	34		18		5			2	3	184
El Dorado	18,600	84	4.52	78	55		23		6					
Texarkana	11,200	130	11.61	53	31		22	18	6	2		19	13	19
Blytheville	10,700	61	5.70	51	27	3	21		5				5	
Jonesboro	10,500	54	5.14	47	24	3	20		5				2	
Helena	8,316	73	8.78	65	40		25		4	2		1	1	
2,500 to 8,000 population	131,357	669	5.09	407	304	8	95	30	30	1	1	4	16	180
Fayetteville	7,394	53	7.17	50	40		10		1			1	1	
Camden [2]														
Hope [2]														
Paragould	5,966	25	4.19	15	11		4	4	6					
Russellville	5,628	12	2.13	12	12									
Conway	5,534	18	3.25	16	8		8		2					
Van Buren	5,182	14	2.70	13	7		6		1					
Malvern	5,115	7	1.37	7	6		1							
Stuttgart	4,927	33	6.70	30	26		4		2				1	
Forrest City	4,594	23	5.01	16	9	1	6		6				1	
Newport	4,547	12	2.64	12	9		3							
West Helena	4,489	10	2.23	9	7		2		1					
Batesville	4,484	17	3.79	15	10	3	2		1					1

Marianna	4,314	23	5.33	20	13	----	7	----	----	----	----	----	3	----
Morrilton	4,043	8	1.98	7	5	----	2	----	----	----	----	----	1	----
Harrison	3,626	8	2.21	5	2	----	3	2	----	----	----	----	1	----
Rogers	3,554	21	5.91	19	19	----	----	1	----	----	----	----	----	1
Wynne [2]	----	----	----	----	----	----	----	----	----	----	----	----	----	----
McGehee	3,488	12	3.44	11	5	1	5	----	1	----	----	----	----	----
Benton	3,445	7	2.03	7	6	----	1	----	----	----	----	----	----	----
Searcy	3,387	14	4.13	13	9	----	4	----	1	----	----	----	----	----
Arkadelphia	3,380	14	4.14	12	10	----	2	----	1	----	----	----	1	----
Paris	3,234	8	2.47	6	6	----	----	----	----	----	----	----	2	----
Fordyce	3,206	19	5.93	13	11	1	1	----	1	----	----	----	----	5
Mena	3,118	21	6.74	12	10	----	2	----	1	----	----	----	----	8
Monticello	3,076	53	17.23	6	5	----	1	----	----	----	----	----	1	46
Brinkley	3,046	9	2.95	7	5	----	2	2	----	----	----	----	----	----
Prescott	3,033	68	22.42	6	5	----	1	17	----	1	----	----	----	44
Clarksville	3,031	51	16.83	6	5	----	1	----	----	----	----	----	----	45
Magnolia	3,008	35	11.64	10	9	----	1	----	1	----	----	----	----	24
Trumann	2,995	6	2.00	5	3	----	2	1	----	----	----	----	----	----
Dermott	2,942	14	4.76	4	3	----	1	----	----	----	1	3	----	6
De Queen	2,938	9	3.06	8	6	----	2	----	1	----	----	----	----	----
Crossett	2,811	15	5.34	11	9	1	1	----	----	----	----	----	4	----
Springdale [2]	----	----	----	----	----	----	----	----	----	----	----	----	----	----
Stamps	2,705	8	2.96	8	6	1	1	----	----	----	----	----	----	----
Osceola	2,573	8	3.11	8	4	----	4	----	----	----	----	----	----	----
Smackover	2,544	14	5.50	8	3	----	5	3	3	----	----	----	----	----
Warren [2]	----	----	----	----	----	----	----	----	----	----	----	----	----	----
Less than 2,500 population	182,308	398	2.18	301	259	8	34	17	7	3	----	2	13	55

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Not available.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
			Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Development and conservation of natural resources	Miscellaneous			
Grand total	$68,356	$36.65	$35,006										$583	$11,129	$21,838
State government	39,073	20.95	11,495	$1,691	$518	$407	$1,771	$1,061	$4,604	$9	$815	$619	63	7,764	19,751
Counties	11,751	6.30	10,866	3,380	192	176	3,058	664	3,088	1		307		207	678
Cities and towns	3,273	5.94	[1] 2,357										375	247	294
School districts	11,559	(2)	9,679						9,679					1,123	757
Other civil divisions	2,700	(2)	609		195	27	176				189	22	145	1,788	158
ARKANSAS	412	18.39	338											39	35
County	204	9.11	169	78	3	3	39	8	34			4		5	30
Cities and towns	23	2.62	22											1	
School districts	156	(2)	137						137					14	5
Other civil divisions	29	(2)	10				2				8			19	
ASHLEY	318	12.52	296											18	4
County	128	5.04	126	37	2	5	37	2	43					2	
Cities and towns	25	3.75	24											1	
School districts	163	(2)	145						145					14	4
Other civil divisions	2	(2)	1								1			1	
BAXTER	96	10.09	94											1	1
County	58	6.09	58	16	1	1	22	1	17						
Cities and towns	3	1.41	3												
School districts	35	(2)	33						33					1	1
BENTON	418	11.86	333										24	60	1
County	139	3.94	134	53	6	2	26	6	39			2		5	
Cities and towns	57	5.09	29										22	6	
School districts	191	(2)	165			2	3		165				2	25	1
Other civil divisions	31	(2)	5											24	

BOONE	213	14.26	200												10	3
County	98	6.56	96	21	1		32	5	24			13			2	
Cities and towns	8	2.05	8													
School districts	107	(2)	96						96						8	3
BRADLEY	248	13.93	183												10	55
County	101	5.67	101	28	2	2	36	4	28			1				
Cities and towns [3]	1	1.62	1													
School districts	146	(2)	81						81						10	55
CALHOUN	124	12.72	121												3	
County	68	6.97	68	13	1		29	2	21			2				
Cities and towns	1	1.49	1													
School districts	55	(2)	52						52						3	
CARROLL	249	15.74	195										7		31	16
County	106	6.70	92	21	2	1	20	4	42			2			2	12
Cities and towns	28	6.50	12										6		6	4
School districts	96	(2)	89						89						7	
Other civil divisions	19	(2)	2				2						1		16	
CHICOT	311	13.64	210										3		98	
County	99	4.34	99	30	1	2	19	11	33			3				
Cities and towns	22	3.36	16										3		3	
School districts	105	(2)	81						81						24	
Other civil divisions	85	(2)	14			1					13				71	
CLARK	461	18.49	287												35	139
County	194	7.78	148	33	3	9	43	13	44			3			5	41
Cities and towns	21	3.08	19												1	1
School districts	219	(2)	116						116						6	97
Other civil divisions	27	(2)	4				2					2			23	
CLAY	362	13.26	282										17		56	7
County	141	5.16	138	44	1	2	43	7	39			2			3	
Cities and towns	8	1.09	8													
School districts	120	(2)	109						109						11	
Other civil divisions	93	(2)	27			1					26		17		42	7
CLEBURNE	116	10.20	92												6	18
County	65	5.72	45	8	2		5	1	28			1			2	18
Cities and towns	3	1.60	3													
School districts	48	(2)	44						44						4	
CLEVELAND	149	11.64	143												5	1
County	78	6.09	77	26			23	3	22			3			1	
Cities and towns	2	1.66	2													
School districts	69	(2)	64						64						4	1

[1] Not available by departments.
[2] Not computed.
[3] Exclusive of the town of Warren, for which no report was received.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Development and conservation of natural resources	Miscellaneous			
COLUMBIA	$339	$12.41	$278										$20	$16	$25
County	166	6.08	141	$31	$3		$58	$6	$43					2	23
Cities and towns	35	6.94	14										20	1	
School districts	138	(2)	123						123					13	2
Other civil divisions															
CONWAY	229	10.43	166											34	29
County	115	5.24	87	33	2	$2	7	3	36			$4		6	22
Cities and towns	9	1.93	8											1	
School districts	89	(2)	69						69					13	7
Other civil divisions	16	(2)	2		1		1							14	
CRAIGHEAD	646	14.04	515											123	8
County	210	4.57	207	57	4	3	58	15	64			6		3	
Cities and towns	59	4.03	54												5
School districts	247	(2)	238						238					7	2
Other civil divisions	130	(2)	16		8						$8			113	1
CRAWFORD	396	17.56	293										21	30	52
County	154	6.83	145	35	2		48	4	54			2			9
Cities and towns	17	2.35	17												
School districts	177	(2)	121						121					13	43
Other civil divisions	48	(2)	10		1	1	8						21	17	
CRITTENDEN	511	12.31	322											136	53
County	213	5.13	162	80		3	8	17	52			2		1	47
Cities and towns	7	1.53	7												
School districts	139	(2)	115						115					18	6
Other civil divisions	152	(2)	38		20		8				10			114	

CROSS	301	11.19	213												65	23
County	127	4.72	104	30	2	4	22	6	38			2				23
Cities and towns [1]	3	1.79	3													
School districts	98	(2)	96						96						2	
Other civil divisions	73	(2)	10		8	2									63	
DALLAS	202	13.74	177											5	16	4
County	98	6.67	95	14	2		46	4	24			5			1	2
Cities and towns	20	4.47	14											5		1
School districts	84	(2)	68						68						15	1
DESHA	327	14.80	255												70	2
County	176	7.96	167	51	2	1	66	4	41			2			9	
Cities and towns	16	2.33	16													
School districts	93	(2)	66						66						25	2
Other civil divisions	42	(2)	6								4	2			36	
DREW	340	17.06	241											34	17	48
County	175	8.78	126	34	2	3	47	2	35			3			1	48
Cities and towns	53	12.14	17											34	2	
School districts	102	(2)	95						95						7	
Other civil divisions	10	(2)	3				2				1				7	
FAULKNER	300	10.53	287												12	1
County	150	5.26	148	34	4	4	39	2	60			5			2	
Cities and towns	17	2.97	17													
School districts	132	(2)	122						122						9	1
Other civil divisions	1	(2)													1	
FRANKLIN	189	11.99	176												11	2
County	95	6.03	92	24	2		27	2	35			2			3	
Cities and towns	7	2.06	7													
School districts	86	(2)	77						77						7	2
Other civil divisions	1	(2)													1	
FULTON	135	12.46	112												7	16
County	78	7.20	63	16	1		9	2	33			2				15
Cities and towns	2	1.85	2													
School districts	55	(2)	47						47						7	1
GARLAND	750	19.84	665												74	11
County	242	6.40	242	70	4	9	81	17	57			4				
Cities and towns	207	9.56	188												19	
School districts	265	(2)	213						213						41	11
Other civil divisions	36	(2)	22				19					3			14	
GRANT	129	13.12	118											2	9	
County	66	6.71	66	18	2	1	26		17			2				
Cities and towns	2	1.02	2													
School districts	52	(2)	49						49						3	
Other civil divisions	9	(2)	1				1							2	6	

[1] Not computed.

[4] Exclusive of the city of Wynne, for which no report was received.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Development and conservation of natural resources	Miscellaneous			
GREENE	$339	$12.99	$284										$16	$38	$1
County	144	5.52	141	$52	$3	$1	$43	$8	$21			$13		3	
Cities and towns	27	3.85	27												
School districts	122	(2)	106						106					15	1
Other civil divisions	46	(2)	10								$10		16	20	
HEMPSTEAD	541	17.54	270											30	241
County	162	5.25	125	51	3		17	5	44			5			37
Cities and towns [5]	1	.61	1												
School districts	355	(2)	131						131					20	204
Other civil divisions	23	(2)	13				12				1			10	
HOT SPRING	171	9.40	154											8	9
County	91	5.00	82	24	3	1	31	3	19			1			9
Cities and towns	4	.78	4												
School districts	76	(2)	68						68					8	
HOWARD	264	15.10	194										2	24	44
County	102	5.83	100	25	4		30	4	35			2		2	
Cities and towns	10	2.12	10												
School districts	136	(2)	84						84					8	44
Other civil divisions	16	(2)											2	14	
INDEPENDENCE	317	13.05	301										1	14	1
County	182	7.49	175	45	3	4	73	6	41			3		7	
Cities and towns	18	3.14	17										1		
School districts	114	(2)	109						109					4	1
Other civil divisions	3	(2)												3	

IZARD	107	8.31	103										2	2
County	78	6.06	78	8	1	1	26	2	38			2		
Cities and towns	2	1.92	2											
School districts	27	(2)	23						23				2	2
JACKSON	350	12.32	255										83	12
County	147	5.18	141	41	2	2	47	6	43				6	
Cities and towns	16	2.35	16											
School districts	116	(2)	89						89				27	
Other civil divisions	71	(2)	9		1	1	4				3		50	12
JEFFERSON	1,176	18.15	960									4	142	76
County	447	6.90	405	176	6	4	68	25	85			41	17	25
Cities and towns	155	7.07	147									4	4	
School districts	351	(2)	330						330				9	12
Other civil divisions	223	(2)	78		54	2	17				5		112	33
JOHNSON	279	14.46	183									58	34	4
County	95	4.93	91	23	3	1	32	8	22			2	4	
Cities and towns	49	9.44	5									35	9	
School districts	102	(2)	87						87				11	4
Other civil divisions	33	(2)										23	10	
LAFAYETTE	249	14.48	191									3	59	5
County	107	6.22	104	32	2		35	3	30			2	3	
Cities and towns	11	2.50	11											
School districts	86	(2)	76						76				8	2
Other civil divisions	45	(2)										3	39	3
LAWRENCE	279	12.88	241										34	4
County	140	6.46	138	48	3		43	9	35				2	
Cities and towns	11	1.92	11											
School districts	100	(2)	89						89				7	4
Other civil divisions	28	(2)	3				1				2		25	
LEE	403	15.13	328										72	3
County	203	7.62	202	25	3		56	4	110			4	1	
Cities and towns	23	5.33	22										1	
School districts	106	(2)	95						95				8	3
Other civil divisions	71	(2)	9		8		1						62	
LINCOLN	154	7.51	133									1	19	1
County	70	3.41	64	28	2	1	26	2	4			1	6	
Cities and towns	5	2.84	3									1	1	
School districts	65	(2)	60						60				4	1
Other civil divisions	14	(2)	6				1				5		8	
LITTLE RIVER	233	15.02	183										33	17
County	104	6.70	87	27	2	1	16	5	30			6		17
Cities and towns	8	2.21	8											
School districts	116	(2)	85						85				31	
Other civil divisions	5	(2)	3									3	2	

[2] *Not computed.*

[3] Exclusive of the city of Hope, for which no report was received

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments									Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Development and conservation of natural resources	Miscellaneous			
LOGAN	$338	$14.02	$253										$12	$67	$6
County	114	4.73	111	$33	$2	$1	$22	$5	$46			$2		3	
Cities and towns	16	2.35	15											1	
School districts	152	(2)	124						124					22	6
Other civil divisions	56	(2)	3			1	2						12	41	
LONOKE	466	13.79	370											73	23
County	167	4.94	166	43	3	1	45	5	53			16		1	
Cities and towns	13	2.15	13												
School districts	207	(2)	165						165					19	23
Other civil divisions	79	(2)	26		15						$10	1		53	
MADISON	112	8.40	110											2	
County	64	4.80	63	13	2		23	1	23			1		1	
Cities and towns	1	1.66	1												
School districts	47	(2)	46						46					1	
MARION	135	15.21	114											4	17
County	85	9.58	69	20	1		9	1	27			11			16
Cities and towns	1	.85	1												
School districts	49	(2)	44						44					4	1
MILLER	651	20.54	503										30	99	19
County	200	6.31	200	68			50	18	54	$1		9			
Cities and towns	130	10.84	86										30	14	
School districts	240	(2)	202						202					19	19
Other civil divisions	81	(2)	15		6		3				6			66	

MISSISSIPPI	1,166	15.97	708												430	28
County	285	3.90	268	80	7	5	34	33	109						6	11
Cities and towns	66	3.88	55												10	1
School districts	312	(2)	240						240						68	4
Other civil divisions	503	(2)	145		32	3	62				48				346	12
MONROE	243	11.77	213												27	3
County	102	4.94	102	31	2	3	22	7	34			3			2	
Cities and towns	14	2.36	12												10	2
School districts	108	(2)	96						96						15	1
Other civil divisions	19	(2)	3		1	2										
MONTGOMERY	143	13.28	135												7	1
County	113	10.49	109	16	1		27	2	61			2			4	
Cities and towns	1	.53	1													
School districts	29	(2)	25						25						3	1
Other civil divisions																
NEVADA	270	13.23	227											33	10	
County	118	5.78	118	32	4		44	3	33			2				
Cities and towns	41	11.99	8											33		
School districts	111	(2)	101						101						10	
NEWTON	112	10.60	102												6	4
County	68	6.44	65	12	1		18	1	19			14			3	
Cities and towns	1	2.60	1													
School districts	43	(2)	36						36						3	4
OUACHITA	526	16.70	472												23	31
County	233	7.40	208	67	2	7	39	21	68			4				25
Cities and towns [6]	5	1.43	5													
School districts	274	(2)	256						256						12	6
Other civil divisions	14	(2)	3				3								11	
PERRY	107	13.91	82												9	16
County	56	7.28	40	13	1	1	8	1	14			2			1	15
Cities and towns	3	1.60	3													
School districts	46	(2)	39						39						6	1
Other civil divisions	2	(2)													2	
PHILLIPS	574	14.11	457											4	87	26
County	201	4.94	190	61	3	9	39	18	57			3			6	5
Cities and towns	86	6.17	68											4	11	3
School districts	203	(2)	177						177						23	3
Other civil divisions	84	(2)	22		7	6	1					8			47	15
PIKE	143	12.13	112												6	25
County	70	5.94	48	18	2		6	2	20						3	19
Cities and towns	4	1.23	4													
School districts	69	(2)	60						60						3	6

[2] Not computed

[6] Exclusive of the city of Camden, for which governmental costs were not available.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Development and conservation of natural resources	Miscellaneous			
POINSETT	$404	$12.95	$334										$2	$66	$2
County	175	5.61	168	$46	$1	$1	$46	$20	$52			$2		7	
Cities and towns	19	2.12	18												1
School districts	129	(2)	119						119					9	1
Other civil divisions	81	(2)	29		13		1				$15		2	50	
POLK	235	15.82	202											12	16
County	98	6.60	97	24	2	1	19	5	32			14	5	1	
Cities and towns	21	5.27	14										5	2	
School districts	116	(2)	91						91					9	16
POPE	334	12.58	285										2	45	2
County	*161*	*6.06*	*156*	*36*	3	5	54	10	45			3		5	
Cities and towns	19	2.33	18												1
School districts	130	(1)	111						111					15	1
Other civil divisions	24	(2)											2	22	
PRAIRIE	218	14.35	190											23	5
County	105	6.91	104	29	1	3	35	6	25			2		1	
Cities and towns	7	2.08	7												
School districts	93	(2)	76						76					12	5
Other civil divisions	13	(2)	3								3			10	
PULASKI	3,801	26.65	3,171										100	337	193
County	1,222	8.57	1,202	460	17	19	354	150	180			22		20	
Cities and towns	1,200	11.39	803										100	110	187
School districts	1,341	(2)	1,155						1,155					180	6
Other civil divisions	38	(2)	11		7						4			27	

RANDOLPH	207	12.27	171											14	22
County	108	6.40	87	25	1	1	19	5	36					1	20
Cities and towns	8	2.43	8												
School districts	80	(1)	73						73					5	2
Other civil divisions	11	(2)	3									3		8	
ST. FRANCIS	379	11.08	313										3	61	2
County	154	4.50	154	54	5	1	46	9	35			4			
Cities and towns	18	2.55	18												
School districts	142	(1)	120						120					20	2
Other civil divisions	65	(2)	21		10		10				1		3	41	
SALINE	284	18.14	209										38	18	19
County	114	7.28	103	37	1	5	23	5	28			4		3	8
Cities and towns	7	1.91	7												
School districts	105	(2)	98						98					6	1
Other civil divisions	58	(2)	1				1						38	9	10
SCOTT	148	12.54	140											5	3
County	81	6.86	81	19	1		30	2	27			2			
Cities and towns	2	1.86	2												
School districts	65	(2)	57						57					5	3
SEARCY	105	9.50	95											9	1
County	71	6.42	64	14	1		22	1	24			2		7	
Cities and towns	2	1.42	2												
School districts	32	(2)	29						29					2	1
SEBASTIAN	1,433	26.33	1,198										72	103	60
County	473	8.69	471	167	5	24	130	27	111			7		2	
Cities and towns	399	10.89	248										72	25	54
School districts	561	(2)	479						479					76	6
Other civil divisions															
SEVIER	216	13.20	187										1	10	18
County	90	5.50	90	26	2	1	24	10	25			2			
Cities and towns	11	2.22	8												3
School districts	108	(2)	88						88					5	15
Other civil divisions	7	(2)	1			1							1	5	
SHARP	115	10.73	112											3	
County	60	5.60	58	14	1		27	1	13			2		2	
Cities and towns	1	.90	1												
School districts	54	(2)	53						53					1	
STONE	57	7.13	54											3	
County	40	5.00	38	8	1	1	17	1	10					2	
Cities and towns	1	2.18	1												
School districts	16	(2)	15						15					1	

[2] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments									Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Development and conservation of natural resources	Miscellaneous		
UNION	$1,620	$26 87	$1,305										$94	$221
County	606	10. 05	504	$174	$7	$5	$132	$25	$107			$4	3	99
Cities and towns	86	3. 48	52										9	25
School districts	810	(1)	742						742				35	33
Other civil divisions	118	(1)	7			2	5						47	64
VAN BUREN	60	5 02	53										2	5
County	36	3. 01	31	12	2		12	1	3			1	1	4
Cities and towns														
School districts	24	(1)	22						22				1	1
WASHINGTON	555	13. 91	479										10	36
County	215	5. 39	185	59	5	1	49	9	58			4	5	25
Cities and towns[7]	51	5. 13	39										5	7
School districts	269	(1)	252						252				13	4
Other civil divisions	20	(1)	3									3	17	
WHITE	462	11. 88	353										29	80
County	193	4 96	167	56	4	3	68	10	23			3	2	24
Cities and towns	24	2. 32	22										2	
School districts	234	(1)	162						162				16	56
Other civil divisions	11	(1)	2			1					$1		9	
WOODRUFF	245	10. 70	186										31	28
County	106	4. 63	80	29	2	3	7	5	33			1	1	25
Cities and towns	12	2. 21	12											
School districts	108	(1)	90						90				15	3
Other civil divisions	19	(1)	4		3						1		15	
YELL	236	13. 42	244										35	7
County	151	7. 08	140	44	2	2	46	3	43				7	4
Cities and towns	7	1 50	6											1
School districts	113	(1)	93						93				18	2
Other civil divisions	15	(1)	5			1	4						10	

[1] Not computed.

[7] Exclusive of the town of Springdale, for which no report was received.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR TOWN	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public service enterprises	Interest	Outlays
Grand total	**$3,273**	**$5.94**	**$2,357**	**$375**	**$247**	**$294**
30,000 population and over	1,348	11.68	900	83	135	230
Little Rock	959	11.46	662	11	110	176
Fort Smith	389	12.27	238	72	25	54
8,000 to 30,000 population	975	8.00	746	123	61	45
Hot Springs	207	9.63	188	----	19	----
Pine Bluff	153	7.37	146	4	3	----
North Little Rock	230	11.77	139	89	----	11
El Dorado	70	3.76	38	----	7	25
Texarkana	129	11.52	85	30	14	----
Blytheville	56	5.23	46	----	9	1
Jonesboro	54	5.14	49	----	----	5
Helena	67	8.06	55	----	9	3
2,500 to 8,000 population	577	4.39	399	136	32	10
Fayetteville	46	6.22	35	----	5	6
Camden [1]	----	----	----	----	----	----
Hope [1]	----	----	----	----	----	----
Paragould	25	4.19	25	----	----	----
Russellville	15	2.67	15	----	----	----
Conway	17	3.07	17	----	----	----
Van Buren	14	2.70	14	----	----	----
Malvern	4	.78	4	----	----	----
Stuttgart	14	2.84	13	----	1	----
Forrest City	14	3.05	14	----	----	----
Newport	12	2.64	12	----	----	----
West Helena	10	2.23	10	----	----	----
Batesville	15	3.35	14	1	----	----
Marianna	23	5.33	22	----	1	----
Morrilton	8	1.98	7	----	1	----
Harrison	8	2.21	8	----	----	----
Rogers	12	3.38	7	----	5	----
Wynne [1]	----	----	----	----	----	----
McGehee	11	3.15	11	----	----	----
Benton	7	2.03	7	----	----	----
Searcy	14	4.13	14	----	----	----
Arkadelphia	13	3.85	13	----	----	----
Paris	6	1.86	5	----	1	----
Fordyce	19	5.93	13	5	----	1
Mena	20	6.41	13	5	2	----
Monticello	49	15.93	13	34	2	----
Brinkley	9	2.95	8	----	1	----
Prescott	40	13.19	7	33	----	----
Clarksville	47	15.51	3	35	9	----
Magnolia	33	10.97	12	20	1	----
Trumann	6	2.00	6	----	----	----
Dermott	14	4.76	11	3	----	----
De Queen	9	3.06	6	----	----	3
Crossett	15	5.34	15	----	----	----
Springdale [1]	----	----	----	----	----	----
Stamps	8	2.96	8	----	----	----
Osceola	7	2.72	6	----	1	----
Smackover	13	5.11	11	----	2	----
Warren [1]	----	----	----	----	----	----
Less than 2,500 population	373	2.05	312	33	19	9

[1] Not available.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	**$257,137**	**$195,610**	**$52,836**	**$8,691**	**$255,869**	**$137.20**
State government	164,626	160,480	----------	4,146	161,123	88.16
Counties	6,054	5,774	----------	280	5,820	3.13
Cities and towns	6,008	5,555	140	313	5,700	10.21
School districts	27,753	23,801	----------	3,952	27,753	(1)
Other civil divisions	52,696	----------	52,696	----------	52,164	(1)
ARKANSAS	1,512	340	1,103	99	1,528	68.21
County	104	104	----------	----------	96	4.29
Cities and towns	29	24	----------	5	25	2.85
School districts	306	212	----------	94	306	(1)
Other civil divisions	1,103	----------	1,103	----------	1,101	(1)
ASHLEY	365	281	10	74	365	14.37
County	42	42	----------	----------	42	1.65
Cities and towns	16	15	----------	1	16	2.40
School districts	297	224	----------	73	297	(1)
Other civil divisions	10	----------	10	----------	10	(1)
BAXTER	28	11	----------	17	28	2.94
County	----------	----------	----------	----------	----------	----------
Cities and towns	----------	----------	----------	----------	----------	----------
School districts	28	11	----------	17	28	(1)
BENTON	1,142	533	529	80	1,142	32.39
County	160	160	----------	----------	160	4.54
Cities and towns	63	56	----------	7	63	5.02
School districts	390	317	----------	73	390	(1)
Other civil divisions	529	----------	529	----------	529	(1)
BOONE	303	191	----------	112	299	20.02
County	50	48	----------	2	46	3.08
Cities and towns	----------	----------	----------	----------	----------	----------
School districts	253	143	----------	110	253	(1)
BRADLEY	244	192	----------	52	244	13.71
County	----------	----------	----------	----------	----------	----------
Cities and towns [2]	----------	----------	----------	----------	----------	----------
School districts	244	192	----------	52	244	(1)
CALHOUN	71	43	----------	28	71	7.28
County	----------	----------	----------	----------	----------	----------
Cities and towns	----------	----------	----------	----------	----------	----------
School districts	71	43	----------	28	71	(1)
CARROLL	760	257	453	50	759	47.98
County	37	37	----------	----------	36	2.28
Cities and towns	119	86	15	18	119	27.63
School districts	166	134	----------	32	166	(1)
Other civil divisions	438	----------	438	----------	438	(1)
CHICOT	4,047	447	3,597	3	4,041	177.24
County	----------	----------	----------	----------	----------	----------
Cities and towns	46	9	34	3	46	7.03
School districts	438	438	----------	----------	438	(1)
Other civil divisions	3,563	----------	3,563	----------	3,557	(1)
CLARK	1,128	380	731	17	1,124	45.08
County	87	87	----------	----------	83	3.33
Cities and towns	25	19	----------	6	25	3.67
School districts	285	274	----------	11	285	(1)
Other civil divisions	731	----------	731	----------	731	(1)
CLAY	1,299	273	959	67	1,278	46.81
County	85	85	----------	----------	83	3.04
Cities and towns	7	6	----------	1	7	.96
School districts	248	182	----------	66	248	(1)
Other civil divisions	959	----------	959	----------	940	(1)

[1] Not computed.
[2] Exclusive of the town of Warren, for which no report was received.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
CLEBURNE	$148	$114		$34	$148	$13.01
County	39	35		4	39	3.43
Cities and towns						
School districts	109	79		30	109	(1)
CLEVELAND	134	94		40	133	10.39
County	36	36			35	2.73
Cities and towns						
School districts	98	58		40	98	(1)
COLUMBIA	329	103	$123	103	329	12.04
County	64	64			64	2.34
Cities and towns	18	18			18	3.57
School districts	124	21		103	124	(1)
Other civil divisions	123		123		123	(1)
CONWAY	777	483	218	76	774	35.26
County	202	202			199	9.07
Cities and towns	29	29			29	6.23
School districts	328	252		76	328	(1)
Other civil divisions	218		218		218	(1)
CRAIGHEAD	3,102	636	2,414	52	3,050	66.30
County	78	65		13	78	1.70
Cities and towns	6			6	6	.41
School districts	604	571		33	604	(1)
Other civil divisions	2,414		2,414		2,362	(1)
CRAWFORD	560	236	285	39	560	24.83
County						
Cities and towns						
School districts	275	236		39	275	(1)
Other civil divisions	285		285		285	(1)
CRITTENDEN	3,018	703	2,313	2	3,008	72.48
County	73	73			67	1.61
Cities and towns	3	1		2	3	.66
School districts	629	629			629	(1)
Other civil divisions	2,313		2,313		2,309	(1)
CROSS	1,465	322	1,142	1	1,454	54.05
County	34	34			23	.86
Cities and towns [3]	1			1	1	.60
School districts	288	288			288	(1)
Other civil divisions	1,142		1,142		1,142	(1)
DALLAS	413	316		97	413	28.10
County	51	36		15	51	3.47
Cities and towns	8	8			8	1.79
School districts	354	272		82	354	(1)
DESHA	4,325	605	3,690	30	4,293	194.25
County	173	173			171	7.74
Cities and towns						
School districts	462	432		30	462	(1)
Other civil divisions	3,690		3,690		3,660	(1)
DREW	495	294	165	36	495	24.84
County	167	167			167	8.38
Cities and towns	45	40		5	45	10.31
School districts	118	87		31	118	(1)
Other civil divisions	165		165		165	(1)
FAULKNER	367	215	29	123	346	12.14
County	75	75			71	2.49
Cities and towns						
School districts	263	140		123	263	(1)
Other civil divisions	29		29		12	(1)

[1] Not computed.
[3] Exclusive of the city of Wynne, for which no report was received.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
FRANKLIN	$206	$201	$23	$72	$203	$18.59
County	50	50			47	2.98
Cities and towns	2			2	2	.59
School districts	221	151		70	221	(1)
Other civil divisions	23		23		23	(1)
FULTON	133	119		14	133	12.28
County	1			1	1	.09
Cities and towns						
School districts	132	119		13	132	(1)
GARLAND	1,537	1,196	309	32	1,438	38.01
County						
Cities and towns	414	395		19	316	14.59
School districts	814	801		13	814	(1)
Other civil divisions	309		309		308	(1)
GRANT	309	178	117	14	307	31.22
County	4	1			2	.20
Cities and towns	119	119			119	60.44
School districts	69	55		14	69	(1)
Other civil divisions	117		117		117	(1)
GREENE	1,224	607	563	54	1,221	46.78
County	80	80			77	2.95
Cities and towns	3			3	3	.43
School districts	578	527		51	578	(1)
Other civil divisions	563		563		563	(1)
HEMPSTEAD	640	368	184	97	640	21.04
County						
Cities and towns [4]						
School districts	465	368		97	465	(1)
Other civil divisions	184		184		184	(1)
HOT SPRING	285	218		67	285	15.66
County						
Cities and towns	2			2	2	.39
School districts	283	218		65	283	(1)
HOWARD	465	160	275	30	465	26.59
County						
Cities and towns						
School districts	190	160		30	190	(1)
Other civil divisions	275		275		275	(1)
INDEPENDENCE	560	295	89	176	560	23.05
County	131	131			131	5.39
Cities and towns						
School districts	340	164		176	340	(1)
Other civil divisions	89		89		89	(1)
IZARD	64	45		19	64	4.97
County	10	9		1	10	.78
Cities and towns						
School districts	54	36		18	54	(1)
JACKSON	1,673	557	1,065	51	1,664	58.59
County	119	119			117	4.12
Cities and towns	1			1	1	.15
School districts	488	438		50	488	(1)
Other civil divisions	1,065		1,065		1,058	(1)
JEFFERSON	4,052	1,071	2,970	11	3,934	60.71
County	365	365			288	4.44
Cities and towns	87	24	63		84	3.83
School districts	693	682		11	693	(1)
Other civil divisions	2,907		2,907		2,869	(1)

[1] Not computed.
[4] Exclusive of the city of Hope, for which no report was received.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
JOHNSON	$773	$505	$246	$22	$770	$39.92
County	97	86		11	96	4.98
Cities and towns	191	180		11	189	36.41
School districts	239	239			239	(1)
Other civil divisions	246		246		246	(1)
LAFAYETTE	1,341	231	1,081	29	1,328	77.21
County	42	42			29	1.69
Cities and towns						
School districts	218	189		29	218	(1)
Other civil divisions	1,081		1,081		1,081	(1)
LAWRENCE	928	363	551	14	926	42.75
County	67	57		10	65	3.00
Cities and towns	4			4	4	.70
School districts	306	306			306	(1)
Other civil divisions	551		551		551	(1)
LEE	1,560	296	1,236	28	1,540	57.81
County	17	17				
Cities and towns	5		5		5	1.16
School districts	307	279		28	307	(1)
Other civil divisions	1,231		1,231		1,228	(1)
LINCOLN	1,093	235	838	20	1,089	53.12
County	105	105			103	5.02
Cities and towns	24	24			24	13.64
School districts	126	106		20	126	(1)
Other civil divisions	838		838		836	(1)
LITTLE RIVER	398	230	136	32	396	25.52
County						
Cities and towns						
School districts	262	230		32	262	(1)
Other civil divisions	136		136		134	(1)
LOGAN	1,493	550	805	138	1,478	61.30
County	73	52		21	72	2.99
Cities and towns	19	19			19	2.80
School districts	596	479		117	596	(1)
Other civil divisions	805		805		791	(1)
LONOKE	1,560	406	1,087	67	1,560	46.15
County	109	109			109	3.22
Cities and towns						
School districts	304	297		67	304	(1)
Other civil divisions	1,087		1,087		1,087	(1)
MADISON	34	33		1	32	2.40
County	22	22			20	1.50
Cities and towns						
School districts	12	11		1	12	(1)
MARION	127	94		33	127	14.31
County	15	15			15	1.69
Cities and towns	2	2			2	1.70
School districts	110	77		33	110	(1)
MILLER	2,523	730	1,774	19	2,409	75.99
County	564	564			468	39.04
Cities and towns	185	166		19	185	(1)
School districts	1,774		1,774		1,756	(1)
Other civil divisions						
MISSISSIPPI	13,735	1,449	12,223	63	13,485	184.73
County	75	75			73	1.00
Cities and towns	194	177		17	193	11.35
School districts	1,243	1,197		46	1,243	(1)
Other civil divisions	12,223		12,223		11,976	(1)
MONROE	699	250	438	5	699	33.85
County	2			2	2	.10
Cities and towns	21	19		2	21	3.54
School districts	238	237		1	238	(1)
Other civil divisions	438		438		438	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
MONTGOMERY	$175	$175			$175	$16 25
County	107	107			107	9.94
Cities and towns						
School districts	68	68			68	(1)
Other civil divisions						
NEVADA	234	147		$87	232	11.37
County						
Cities and towns	25	5		20	23	6.73
School districts	209	142		67	209	(1)
NEWTON	150	122		28	150	14.20
County	70	70			70	6 63
Cities and towns						
School districts	80	52		28	80	(1)
OUACHITA	705	336	$297	72	694	22.03
County						
Cities and towns	117	117			117	10.86
School districts	291	219		72	291	(1)
Other civil divisions	297		297		286	(1)
PERRY	233	145	64	24	233	30 28
County	29	29			29	3.77
Cities and towns						
School districts	140	116		24	140	(1)
Other civil divisions	64		64		64	(1)
PHILLIPS	1,971	756	1,193	22	1,931	47.46
County	184	184			183	4.50
Cities and towns	212	194		18	201	14.42
School districts	382	378		4	382	(1)
Other civil divisions	1,193		1,193		1,165	(1)
PIKE	261	231		30	257	21.79
County	100	100			96	8.14
Cities and towns	1			1	1	.31
School districts	160	131		29	160	(1)
POINSETT	1,927	675	1,232	20	1,921	61.57
County	346	346			343	10.99
Cities and towns	25	22		3	25	2.79
School districts	324	307		17	324	(1)
Other civil divisions	1,232		1,232		1,229	(1)
POLK	276	232		44	276	18.58
County	6	6			6	.40
Cities and towns	51	50		1	51	12.81
School districts	219	176		43	219	(1)
POPE	1,129	666	463	60	1,124	42.34
County	236	236			234	8.81
Cities and towns	46	46			45	5.52
School districts	384	324		60	384	(1)
Other civil divisions	463		463		461	(1)
PRAIRIE	703	257	475	31	702	50.17
County	32	23		9	31	2.04
Cities and towns						
School districts	256	234		22	256	(1)
Other civil divisions	475		475		475	(1)
PULASKI	8,206	6,838	1,164	204	8,155	57.19
County	522	416		106	510	3.58
Cities and towns	2,374	2,345		29	2,335	22.17
School districts	4,146	4,077		69	4,146	(1)
Other civil divisions	1,164		1,164		1,164	(1)
RANDOLPH	352	124	179	49	352	20.86
County	38	27		11	38	2.25
Cities and towns						
School districts	135	97		38	135	(1)
Other civil divisions	179		179		179	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
ST. FRANCIS	$1,440	$431	$1,004	$5	$1,427	$41.73
County	50	50			47	1.37
Cities and towns	5			5	5	.71
School districts	381	381			381	(1)
Other civil divisions	1,004		1,004		994	(1)
SALINE	333	161	135	37	329	21 01
County	52	52			50	3.19
Cities and towns	4	4			3	.82
School districts	142	105		37	142	(1)
Other civil divisions	135		135		134	(1)
SCOTT	110	86		24	101	8.56
County	40	40			31	2.63
School districts	70	46		24	70	(1)
SEARCY	146	124		22	141	12.75
County	76	76			71	6.42
Cities and towns	6	6			6	4.25
School districts	64	42		22	64	(1)
SEBASTIAN	2,224	1,896		328	2,176	39.98
County	12	9		3	11	.20
Cities and towns	640	639		1	593	16.18
School districts	1,572	1,248		324	1,572	(1)
SEVIER	528	253	190	85	528	32.27
County	141	130		11	141	8.62
School districts	197	123		74	197	(1)
Other civil divisions	190		190		190	(1)
SHARP	73	62		11	71	6.63
County	17	17			15	1.40
School districts	56	45		11	56	(1)
STONE	128	85		43	127	15.89
County	63	63			62	7.76
School districts	65	22		43	65	(1)
UNION	3,088	1,690	880	518	3,078	51.04
County	579	525		54	578	9.59
Cities and towns	270	173	5	92	267	10.82
School districts	1,364	992		372	1,364	(1)
Other civil divisions	875		875		869	(1)
VAN BUREN	154	108		46	154	12.87
County	64	63		1	64	5.35
School districts	90	45		45	90	(1)
WASHINGTON	966	544	325	97	963	24.14
County	65	65			65	1.63
Cities and towns [2]	93	76		17	93	9.35
School districts	483	403		80	483	(1)
Other civil divisions	325		325		322	(1)
WHITE	1,124	611	388	125	1,122	28.84
County	40	40			38	.98
Cities and towns	56	30	18	8	56	5.42
School districts	658	541		117	658	(1)
Other civil divisions	370		370		370	(1)
WOODRUFF	1,266	358	862	46	1,259	54.98
County	28	23		5	26	1.14
Cities and towns	2			2	2	.37
School districts	374	335		39	374	(1)
Other civil divisions	862		862		857	(1)
YELL	976	615	214	147	974	45.70
County	216	216			215	10.09
Cities and towns	14	14			14	3.00
School districts	532	385		147	532	(1)
Other civil divisions	214		214		213	(1)

[1] Not computed. [2] Exclusive of the town of Springdale, for which no report was received.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR TOWN	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	**$6,008**	**$5,555**	**$140**	**$313**	**$5,700**	**$10.21**
30,000 population and over	2,986	2,985		1	2,900	25 13
Little Rock	2,345	2,345			2,306	27.55
Fort Smith	641	640		1	594	18.74
8,000 to 30,000 population	1,667	1,437	63	167	1,458	11.96
Hot Springs	414	395		19	316	14.70
Pine Bluff	63		63		60	2.89
North Little Rock	28			28	28	1.38
El Dorado	222	141		81	222	11.94
Texarkana	564	564			468	41.79
Blytheville	185	168		17	184	17.20
Jonesboro	4			1	4	.38
Helena	187	169		18	176	21.16
2,500 to 8,000 population	807	715	10	82	794	5.73
Fayetteville	93	76		17	93	12.58
Camden	117	117			117	16 09
Hope [1]						
Paragould	2			2	2	.31
Russellville	46	46			45	8.00
Conway						
Van Buren						
Malvern	2			2	2	.39
Stuttgart	29	24		5	26	5.28
Forrest City	5			5	5	1.00
Newport						
West Helena						
Batesville						
Marianna	5		5		5	1.16
Morrilton	29	29			29	7.17
Harrison						
Rogers	56	56			56	15.76
Wynne [1]						
McGehee						
Benton	4	1			3	.87
Searcy	4			4	4	1.18
Arkadelphia						
Paris	19	19			19	5.88
Fordyce	7	7			7	2.18
Mena	51	50		1	51	16.36
Monticello	42	38		4	42	13.65
Brinkley	10	10			10	3.28
Prescott	25	5		20	23	7.58
Clarksville	191	180		11	188	62.03
Magnolia	17	17			17	5.65
Trumann						
Dermott	3			3	3	1.02
De Queen						
Crossett						
Springdale [1]						
Stamps						
Osceola	5	5			5	1.94
Smackover	45	32	5	8	42	16.51
Warren [1]						
Less than 2,500 population	548	418	67	63	548	3.01

[1] Not available.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Grand total	**$255,869**	**$91,280**	**$13,813**	**$137.20**	**$51.03**	**$8.32**
State government	164,423	2,722	1,236	88.16	1.52	.76
Counties	5,829	4,080	2,877	3.13	2.60	1.73
Cities and towns	5,700	3,065	6,571	10.21	6.13	17.10
School districts	27,753	4,275	[1] 710	(2)	(2)	(2)
Other civil divisions	52,164	76,538	2,419	(2)	(2)	(2)
Arkansas	1,528	2,985	334	68.21	130.52	19.49
Ashley	305	59	109	14.37	2.53	4.04
Baxter	28	187	----	2.94	18.30	----
Benton	1,142	1,452	202	32.30	39.26	5.94
Boone	299	157	24	20.02	9.51	1.68
Bradley	[3] 244	145	49	13.71	8.86	3.05
Calhoun	71	27	38	7.28	2.22	3.68
Carroll	759	606	77	47.98	33.63	4.55
Chicot	4,011	496	288	177.24	22.79	11.80
Clark	1,124	300	44	45.08	11.48	1.82
Clay	1,278	1,881	101	46.81	66.72	3.86
Cleburne	148	125	46	13.01	9.69	3.64
Cleveland	133	40	70	10.39	3.29	4.97
Columbia	329	233	17	12.04	8.14	.67
Conway	774	1,949	157	35.26	86.31	6.64
Craighead	3,050	1,392	266	66.30	31.72	14.30
Crawford	560	243	237	24.83	19.26	9.55
Crittenden	3,008	6,985	60	72.48	224.75	2.42
Cross	[4] 1,454	1,417	89	54.05	71.76	5.94
Dallas	413	938	86	28.10	63.01	6.64
Desha	4,293	2,999	689	194.25	138.80	41.75
Drew	495	44	75	24.84	2.00	3.28
Faulkner	346	2,181	117	12.14	75.96	4.76
Franklin	293	308	19	18.59	15.93	.87
Fulton	133	458	24	12.28	40.92	1.99
Garland	1,438	1,706	469	38.04	69.67	15.61
Grant	307	557	44	31.22	50.40	4.40
Greene	1,221	163	339	46.78	6.11	12.98
Hempstead	[5] 649	868	331	21.04	26.74	11.16
Hot Spring	285	1	45	15.66	.05	2.85
Howard	465	1,499	15	26.59	78.92	.86
Independence	560	431	35	23.05	17.97	1.37
Izard	64	----	----	4.97	.02	.02
Jackson	1,664	1,599	92	58.59	61.64	3.64
Jefferson	3,934	2,133	464	60.71	34.25	8.21
Johnson	770	493	23	39.92	23.01	1.14
Lafayette	1,328	790	28	77.21	49.43	1.98
Lawrence	926	1,863	36	42.75	82.30	1.68
Lee	1,540	171	133	57.81	5.69	5.14
Lincoln	1,089	277	51	53.12	14.05	3.23
Little River	396	522	20	25.52	30.71	1.49
Logan	1,478	144	35	61.30	5.56	1.24
Lonoke	1,560	933	12	46.15	26.83	.40
Madison	32	17	1	2.40	1.17	.05
Marion	127	19	3	14.31	1.90	.28
Miller	2,409	2,390	169	75.99	94.94	8.38
Mississippi	13,485	6,871	295	184.73	133.00	8.42
Monroe	699	417	220	33.85	18.91	10.51
Montgomery	175	165	30	16.25	14.84	2.23
Nevada	232	271	101	11.37	12.00	5.01

[1] Includes only the debt of school districts outside of cities and towns having a population of 2,500 and over. Debt on account of schools in cities and towns with a population of 2,500 and over is included with city or town liabilities.

[2] Not computed.

[3] Exclusive of the town of Warren, for which no report was received.

[4] Exclusive of the city of Wynne, for which no report was received.

[5] Exclusive of the city of Hope, for which no report was received.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, and 1912—Continued

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Newton	$150	$124	$12	$14.20	$10.89	$1.11
Ouachita	694	225	56	22 03	10.90	2.52
Perry	233	321	58	30.28	32 33	5.79
Phillips	1,931	4,497	660	47.46	94.95	18.44
Pike	257	41	33	21.79	3 35	2.48
Poinsett	1,921	4,707	760	61.57	205.34	51.83
Polk	276	912	20	18.58	55 57	1.18
Pope	1,124	803	19	42 34	28.87	.76
Prairie	702	287	25	50.17	15 63	1.75
Pulaski	8,155	9,118	1,915	57.19	79 07	20.29
Randolph	352	158	12	20.86	8 91	.60
St. Francis	1,427	7,052	34	41 73	235.95	1.38
Saline	329	617	58	21.01	38 46	3.27
Scott	101	99	7	8.56	7.47	.46
Searcy	141	69	1	12.75	4 74	.06
Sebastian	2,176	2,619	2,313	39.98	45.25	40.40
Sevier	528	808	41	32.27	43.12	2.46
Sharp	71	27	9	6 63	2 46	.75
Stone	127	136	9	15.89	15 55	1 01
Union	3,078	214	86	51.01	7.20	2.58
Van Buren	151	47	20	12.87	3.42	1.39
Washington	[1] 963	772	79	21.14	21.51	2.34
White	1,122	1,853	45	28.84	51.26	1.51
Woodruff	1,259	641	25	51.98	20.22	1.16
Yell	974	381	71	45.70	14.84	2.58

[1] Exclusive of the town of Springdale, for which no report was received.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1932			1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property					
State total	$554,835	$388,163	$166,672	$578,462	$427,473	$297.50	$323.38	$257.54
Arkansas	10,218	7,557	2,661	6,847	7,619	456.16	299.39	445.04
Ashley	7,699	4,893	2,806	7,313	6,221	303.11	312.41	229.85
Baxter	2,290	1,778	512	2,349	2,157	240.57	229.95	200.81
Benton	11,184	8,571	2,613	11,887	7,730	317.25	321.35	227.56
Boone	3,686	2,717	969	4,234	3,477	216.77	255.74	242.87
Bradley	4,589	2,820	1,769	5,220	4,397	257.81	319.41	273.10
Calhoun	2,681	2,163	518	3,411	3,174	274.92	277.25	307.10
Carroll	3,613	2,589	1,024	4,206	3,795	228.38	233.24	225.53
Chicot	6,942	5,379	1,563	6,160	4,503	304.47	283.24	188.15
Clark	7,055	4,846	2,209	7,271	6,715	282.97	278.25	274.48
Clay	5,890	4,649	1,241	7,868	6,715	215.75	279.00	256.05
Cleburne	1,975	1,357	618	2,501	2,428	173.66	193.88	192.04
Cleveland	2,539	1,975	564	7,750	2,703	198.36	632.15	191.91
Columbia	6,708	4,379	2,419	6,231	4,311	248.83	217.39	173.33
Conway	4,615	3,340	1,275	4,643	4,151	210.26	205.65	175.22

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1932			1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property					
Craighead	$10,132	$7,892	$2,240	$13,047	$8,856	$220.26	$325 41	$292.61
Crawford	5,936	4,360	1,576	7,858	6,286	263.25	299.90	253.36
Crittenden	10,066	7,117	2,949	11,309	9,004	242.55	363.93	359.89
Cross	6,000	4,843	1,157	7,942	6,079	223.05	402.15	404.92
Dallas	3,897	2,607	1,290	4,138	3,678	265.10	277.96	283.42
Desha	4,959	3,610	1,349	5,874	4,614	224.39	272.04	279.70
Drew	5,342	3,779	1,563	4,924	4,407	268.07	225 66	193.50
Faulkner	4,801	3,502	1,299	5,322	3,686	168 46	185.30	149.47
Franklin	4,210	3,146	1,064	5,367	4,537	267.10	277.17	209.17
Fulton	2,203	1,640	563	2,425	2,132	203.34	216.86	174.83
Garland	17,077	11,113	5,964	14,339	10,071	451.77	556.09	335.34
Grant	2,485	1,850	635	2,930	2,416	252.69	265.39	241.78
Greene	6,442	4,792	1,650	8,357	5,860	246.82	313.17	224.65
Hempstead	7,427	5,206	2,221	8,430	6,105	240.77	259.74	205.96
Hot Spring	5,329	3,329	2,000	5,170	3,774	292.80	279 53	239.45
Howard	4,098	2,514	1,584	3,813	3,189	234.32	200.76	178.43
Independence	5,919	4,041	1,878	6,934	5,020	243.58	289.20	220 76
Izard	2,311	1,644	667	2,543	2,354	179.54	183 37	157.96
Jackson	7,879	5,898	1,981	8,753	6,607	277.43	337.36	262.54
Jefferson	21,028	15,276	5,752	21,372	15,441	324.51	343.14	273.02
Johnson	4,117	3,007	1,110	5,389	4,219	213.44	251.68	206.53
Lafayette	4,322	2,937	1,385	4,728	3,612	251.28	295.89	252.99
Lawrence	6,921	5,346	1,575	7,009	5,106	319.48	336 12	241.50
Lee	5,560	4,204	1,356	8,698	5,060	208.73	289 60	195.95
Lincoln	3,326	2,178	1,148	3,561	2,750	162.24	180.66	175.35
Little River	4,463	3,008	1,455	4,892	4,045	287.66	287.81	297.49
Logan	5,704	4,226	1,478	6,616	5,211	236.58	255 76	185.78
Lonoke	9,066	7,039	2,027	9,540	6,750	268.22	274.16	226.90
Madison	1,979	1,344	635	2,350	2,481	148.42	157.55	164.51
Marion	2,191	1,788	403	2,563	2,444	246.85	252.40	230.54
Miller	11,002	6,924	4,078	10,706	7,830	347 07	427.71	337.57
Mississippi	15,256	11,467	3,789	15,741	9,832	208.99	301.71	280.55
Monroe	6,455	5,109	1,346	7,039	5,769	312.58	319.45	275.88
Montgomery	1,737	1,247	490	1,839	1,794	161.31	165.53	133 52
Nevada	4,281	2,512	1,769	4,140	3,488	209.78	183.19	172 41
Newton	1,449	1,124	325	1,485	1,635	137.16	130.85	154.11
Ouachita	14,191	7,483	6,708	7,962	5,950	450.51	385.82	260 70
Perry	2,121	1,697	424	2,570	2,759	275.63	256.14	273.59
Phillips	11,727	8,115	3,612	14,997	10,139	288.25	316.66	283.20
Pike	2,796	1,940	856	2,841	2,654	237.11	229.14	190.55
Poinsett	6,170	4,613	1,557	9,102	6,233	197.76	397.09	425.09
Polk	4,583	3,532	1,001	5,256	4,280	305.11	320.25	248.62
Pope	6,497	4,311	2,186	6,947	4,626	244.74	249.63	181.86
Prairie	5,190	4,009	1,181	6,366	4,864	341.74	346.50	335.59
Pulaski	75,040	53,591	21,449	70,312	44,440	526.23	609.75	470.72
Randolph	4,170	2,823	1,347	4,212	3,969	247.17	237.80	202.70
St. Francis	10,168	8,056	2,112	8,753	6,898	297.31	292.86	283.89
Saline	5,470	3,747	1,723	7,043	4,684	340.30	418.98	263.03
Scott	2,481	1,819	662	2,805	2,539	210.20	211.95	171.05
Searcy	1,675	1,262	413	2,821	3,267	151.50	193.36	207.47
Sebastian	26,731	18,900	7,831	29,050	22,174	491.14	501.83	387.24
Sevier	5,153	3,245	1,908	5,288	4,165	314.90	282.26	240.33
Sharp	2,022	1,479	543	2,299	2,061	188.71	206.53	176.30
Stone	1,192	845	347	1,407	1,439	149.13	160.31	156.10
Union	25,155	9,689	15,466	16,217	6,348	417.16	546.19	190.07
Van Buren	1,400	1,090	310	1,528	1,938	117.04	111.47	135.96
Washington	13,339	9,716	3,623	12,594	7,915	334.31	361.07	233.55
White	9,535	6,804	2,731	9,613	7,119	245.12	265.88	239.08
Woodruff	5,803	4,751	1,052	6,400	4,893	253.41	291 81	230.08
Yell	5,132	4,014	1,118	6,385	5,192	240.79	248.87	188.92

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND TOWNS, AND SCHOOL DISTRICTS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX							AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1932					1922	1912	1932	1922	1912
	Total	State	County	Cities and towns	School districts					
State total	$20,382	$4,827	$4,672	$1,594	$9,289	$17,476	$10,621	$3.67	$3.02	$2.48
Arkansas	273	88	91	26	68	256	182	2.67	3.74	2.39
Ashley	279	67	62	11	139	215	154	3.62	2.91	2.48
Baxter	75	20	18	3	34	66	49	3.28	2.81	2.27
Benton	355	97	90	22	146	344	174	3.17	2.89	2.25
Boone	139	32	37	5	65	119	73	3.77	2.81	2.10
Bradley	166	40	37	7	82	155	109	3.62	2.97	2.48
Calhoun	93	23	22	1	47	99	70	3.47	2.90	2.21
Carroll	142	32	33	15	62	123	94	3.93	2.92	2.48
Chicot	178	60	33	7	78	203	148	2.56	3.30	3.22
Clark	273	61	67	14	131	215	154	3.87	2.96	2.29
Clay	197	51	53	8	85	233	153	3.34	2.96	2.28
Cleburne	65	17	12	3	33	72	56	3.29	2.88	2.31
Cleveland	93	22	24	2	45	105	55	3.66	2.13	2.03
Columbia	239	59	46	15	119	177	80	3.52	2.81	1.86
Conway	188	40	59	14	75	143	109	4.07	3.08	2.63
Craighead	363	88	81	20	174	367	211	3.58	2.81	2.38
Crawford	218	52	48	11	107	247	153	3.67	3.14	2.43
Crittenden	354	88	85	16	165	296	169	3.52	2.62	1.88
Cross	221	52	59	6	101	227	145	3.68	2.86	2.39
Dallas	150	34	36	9	71	126	97	3.85	3.04	2.64
Desha	100	43	55	8	84	172	112	3.83	2.93	2.43
Drew	206	46	59	8	93	149	115	3.86	3.03	2.61
Faulkner	176	42	45	9	80	160	91	3.67	3.01	2.47
Franklin	157	37	44	5	71	160	101	3.73	2.98	2.23
Fulton	66	19	15	2	30	64	42	3.00	2.64	1.97
Garland	721	149	140	117	315	470	310	4.22	3.28	3.08
Grant	84	22	22	2	38	82	63	3.38	2.80	2.61
Greene	241	56	62	12	111	261	146	3.74	3.12	2.49
Hempstead	272	65	60	14	133	255	164	3.66	3.02	2.69
Hot Spring	100	46	43	6	95	151	81	3.57	2.92	2.15
Howard	152	35	34	8	75	131	78	3.71	3.44	2.45
Independence	241	52	71	16	102	201	119	4.07	2.90	2.11
Izard	76	20	17	2	37	65	47	3.29	2.56	2.00
Jackson	260	69	57	11	123	263	166	3.30	3.00	2.51
Jefferson	745	183	119	60	383	656	426	3.54	3.07	2.76
Johnson	130	36	32	4	58	105	83	3.16	3.06	1.97
Lafayette	107	38	43	8	78	141	92	3.86	2.98	2.65
Lawrence	202	60	45	9	88	219	125	2.92	2.88	2.45
Lee	205	48	47	10	100	243	131	3.69	2.79	2.59
Lincoln	131	29	39	3	60	100	54	3.91	2.81	1.96
Little River	146	39	31	5	70	151	96	3.25	3.09	2.37
Logan	217	50	52	13	102	193	158	3.80	2.92	3.03
Lonoke	292	70	65	10	138	270	153	3.22	2.83	2.27
Madison	68	17	25	1	25	47	36	3.44	2.00	1.45
Marion	80	19	22	1	38	69	48	3.85	2.69	1.96
Miller	455	96	88	73	198	344	220	4.14	3.20	2.81
Mississippi	405	133	83	22	167	471	234	2.65	2.99	2.38
Monroe	202	56	40	8	98	207	131	3.13	2.94	2.27
Montgomery	69	15	22	1	31	51	37	3.97	2.77	2.06
Nevada	157	37	35	7	78	139	85	3.67	3.38	2.44

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND TOWNS, AND SCHOOL DISTRICTS, BY COUNTIES: 1932, 1922, AND 1912—Con.

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX							AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1932					1922	1912	1932	1922	1912
	Total	State	County	Cities and towns	School districts					
Newton	$54	$13	$16	$1	$24	$39	$27	$3.73	$2.63	$1.65
Ouachita	495	123	100	31	241	209	148	3.49	2 62	2.49
Perry	77	18	20	2	37	56	62	3.63	2.18	2.25
Phillips	419	102	103	42	172	461	236	3.57	3.07	2.38
Pike	100	24	23	3	50	81	65	3.58	2.85	2.45
Poinsett	253	54	74	10	115	281	137	4.10	3.09	2.20
Polk	168	40	40	8	80	156	103	3.71	2.97	2.41
Pope	259	57	72	19	111	208	130	3.99	2.99	2 81
Prairie	176	45	44	5	82	175	106	3 39	2.75	2.18
Pulaski	3,169	653	647	508	1,361	2,373	1,452	4.22	3.37	3.27
Randolph	139	36	34	5	64	123	86	3.33	2.92	2 17
St. Francis	373	88	83	16	186	257	167	3.67	2.94	2.42
Saline	204	48	52	5	99	189	106	3.73	2 68	2.26
Scott	87	22	21	2	42	82	59	3 51	2 92	2.32
Searcy	61	14	19	2	26	76	58	3.64	2.69	1.78
Sebastian	1,024	233	209	109	473	986	573	3.83	3.39	2.58
Sevier	209	45	57	10	97	161	109	4.06	3.04	2.62
Sharp	68	18	18	-------	32	70	42	3 36	3.04	2.04
Stone	42	10	15	1	16	34	27	3.52	2.42	1.88
Union	971	219	226	61	465	491	152	3.86	3.03	2.39
Van Buren	48	12	17	-------	19	40	37	3 43	2.62	1.91
Washington	486	116	96	54	220	368	187	3.64	2.92	2.36
White	342	83	82	16	161	288	153	3.59	3.00	2.15
Woodruff	194	50	42	8	94	187	103	3.34	2.92	2.11
Yell	201	45	57	6	93	187	117	3.92	2.93	2.25

CALIFORNIA

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of California relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 58 counties, the 278 cities and towns, the 3,531 school districts, and the 1,442 other civil divisions (irrigation, reclamation, fire, lighting, cemetery, road, and various other districts), or a total of 5,310 political units that have power to levy taxes or incur debt.

The data for California were compiled largely from reports on file in the office of the State controller, Sacramento, Calif., and from reports received through correspondence.

Fiscal year.—For California the fiscal year reported for the State government is that ending June 30, 1932, while the statistics for the counties, the cities and towns, the school districts, and the other civil divisions are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The population of California on January 1, 1932, was 5,906,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1932.—The following statement discloses that for California the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts by $40,931,888.

This excess of governmental costs over revenue receipts was 12.9 percent for the State government, 11.6 percent for the counties, and 6.5 percent for the cities and towns. For the school districts and the other civil divisions, revenue receipts were in excess of governmental costs, the percent of excess being 1.2 for the school districts and 10 for the other civil divisions.

Although the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts, the revenue receipts exceed governmental costs, exclusive of capital outlays, by $109,392,139.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Percent of total	Total	Percent of total	Total	Percent of total	Total	Percent of total
Total	$631,048,865	100.0	$671,980,753	100.0	$1,099,415,874	100.0	$315,692,563	100.0
State government	118,896,700	18.8	134,272,246	20.0	145,722,790	13.3		
Counties	143,255,012	22.7	159,830,751	23.8	45,083,901	4.1	109,001,319	34.5
Cities and towns [1]	210,011,810	33.3	223,558,286	33.3	473,044,245	43.0	105,475,779	33.4
School districts [1]	125,657,738	19.9	124,110,520	18.5	182,184,744	16.6	79,209,367	25.1
Other civil divisions	33,227,605	5.3	30,202,950	4.5	253,380,191	23.0	22,006,098	7.0

[1] Data for the schools of the city of San Francisco are included with the data for cities and towns.

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of California and all subdivisions of the State amounted to $631,048,865, or an average of $106.85 for each person in the State. Of this amount $118,896,700 was for the State; $143,255,012 for the counties; $210,011,810 for the cities and towns; $125,657,738 for the school districts; and $33,227,605 for the other civil divisions. The revenues collected include $310,695,886, general property taxes; $10,125,361, special taxes; $14, poll taxes (delinquent); $101,731,530, licenses and permits; $26,008,526, special assessments; $67,676,268, subventions, donations, and pension assessments; $14,874,665, interest, rents, and highway privileges; $68,137,809, earnings of public service enterprises; $27,767,249, earnings of general departments; and $4,031,557, fines, forfeits, and escheats. Of the $67,676,268 classified as subventions, donations, and pension assessments, $8,827,155 represents subventions by the Federal Government to the State, principally for highways. The schools of San Francisco are administered by the city government. Therefore, the data for these schools are included with the data for cities and towns in the general tables of this report.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities and towns having a population of 2,500 and over.

General property taxes of the State, the counties, and the cities and towns having a population of 2,500 and over amounted to $69,433,000 in 1912, $115,831,000 in 1922, and $211,084,704 in 1932, this being an increase of 82.2 percent from 1922 to 1932, and of 204 percent from 1912 to 1932. Special taxes amounted to $3,273,000 in 1912, $14,114,000 in 1922, and $10,125,361 in 1932. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to $14,331,000 in 1912, $35,398,000 in 1922, and $101,342,546 in 1932. Special assessments amounted to $11,337,000 in 1912, $10,671,000 in 1922, and $22,007,887 in 1932.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of California and all subdivisions of the State for 1932 amounted to $671,980,753, or an average expenditure of $113.78 per person. Of the total amount expended, $134,272,246 was disbursed by the State government; $159,836,751 by the counties; $223,558,286 by the cities and towns; $124,110,520 by the school districts; and $30,202,950 by the other civil divisions. The total comprises $434,736,962 for operation and maintenance of general departments; $33,627,741 for operation and maintenance of public service enterprises; $53,292,023 for interest on debt; and $150,324,027 for outlays or permanent improvements.

The payments for operation and maintenance of general departments are distributed as follows: General government, $36,718,157; protection to person and property, $51,517,704; health and sanitation, $15,368,900; development and conservation of natural resources, $10,841,675; highways, $42,166,411; charities, hospitals, and corrections, $49,582,375; schools, $203,806,201; libraries, $4,825,593; recreation, $9,308,523; and miscellaneous, $10,601,423. Expenditures for maintenance of schools other than schools of the State government and those for the city of San Francisco may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data for California were limited to the State, counties, and cities and towns with a population of 2,500 and over. Data for the incorporated places reported included data for the

schools of such incorporated places. In the period from 1912 to 1932 the payments for operation and maintenance of general departments and public-service enterprises of the State, counties, and cities and towns of 2,500 population and over increased from $89,830,000 to $354,660,423, or 294.8 percent; interest payments, from $6,052,000 to $30,059,112, or 396.7 percent; and outlay payments, from $55,459,000 to $128,586,340, or 131.9 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the cities and towns, the school districts, and the other civil divisions, by counties.

Table 6 presents for the individual cities and towns, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking fund assets, for the year 1932. The aggregate debt of the cities and towns in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1932, 1922, and 1912, covering the gross debt less sinking fund assets—total and per capita—of the government of the State, the counties, the cities and towns, the school districts, and the other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all minor civil divisions of the county.

For 1932 the combined gross debt of California and all subdivisions of the State less sinking fund assets set aside to meet such debt was $1,099,415,874, or an average per capita of $186.15. In 1922 the average per capita was $142.81, and in 1912, $55.01.

Of the total debt reported for 1932, $145,722,790 was for the State government; $45,083,904 for the counties; $473,044,245 for the cities and towns; $182,184,744 for the school districts; and $253,380,191 for the other civil divisions.

The gross debt of the State government, less sinking fund assets, increased 70.9 percent from 1922 to 1932 and 1,325.4 percent from 1912 to 1932. Similar debt for all minor civil divisions combined increased 119.2 percent from 1922 to 1932 and 598.5 percent from 1912 to 1932.

ASSESSED VALUATIONS

In California the assessment of taxable property is made annually by county assessors between the first Monday in March and the first Monday in July.

All property in the State not exempt is subject to general county and municipal taxation, except (1) the operative property of public-service enterprises; (2) the property of insurance companies; (3) banks and banking associations; (4) all franchises. These four classes of property are taxed solely and exclusively for the support of the State government, except amounts payable for special privileges or franchises granted by municipalities.

The assessed valuation of all property in California subject to levies of the general property tax was $7,951,084,993 in 1932 as compared with $4,201,148,000 in 1922 and $2,921,277,000 in 1912. The per capita assessed valuation increased from $1,095.13 in 1912 to $1,153.20 in 1922, and to $1,346.27 in 1932.

TAX LEVIES

County collectors, who are ex-officio collectors of licenses, collect all county and, in some cases, municipal taxes. In municipalities in which the assessment is separate from that of the county, the municipal taxes are collected by local officials.

The total levies of the general property tax for the State and all subdivisions were $62,689,000 for 1912, $178,383,000 for 1922, and $315,692,563 for 1932, this being a per capita of $23.50, $48.97, and $53.45, respectively.

Of the total levies reported for 1932, $109,001,319 was for the counties; $105,475,779 for the cities and towns; $79,209,367 for the school districts; and $22,006,098 for the other civil divisions. The average rate of levy per $100 of the assessed valuation was $2.15 for 1912, $4.25 for 1922, and $3.97 for 1932.

In California there is no levy of the general property tax for State purposes.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population[1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Licenses and permits							
Grand total	5,906,000	$631,049	$106 85	[2] $422,552	$310,696	$101,731	$26,008	$4,032	$61,489	$6,187	$14,875	$27,768	$68,138
State government	5,906,000	118,897	20.13	[2] 89,963	4	79,834	75	77	8,827	4,058	6,187	6,694	3,016
Counties	[3] 5,249,800	143,255	27.29	125.447	110,439	15,008	521	1,364	5,121	219	2,989	7,594	
Cities and towns [4]	4,521,376	210,012	46.45	109,842	102,953	6,889	22,301	2,591	3,157	1,876	5,449	4,994	59,802
School districts [5]		125,657	(6)	77,199	77,199				44,384			4,074	
Other civil divisions		33,228	(6)	20,101	20,101		3,111			34	250	4,412	5,320
ALAMEDA	497,200	40,522	81.50	25,710	24,259	1,451	1,540	283	4,804	191	562	1,303	6,129
County	497,200	10,268	20.65	9,042	8,043	999		41	528	47	107	503	
Cities and towns	462,422	12,860	27.81	8,593	8,141	452	1,540	242	2	113	303	647	1,420
School districts		10,982	(6)	6,579	6,579				4,274			129	
Other civil divisions		6,412	(6)	1,496	1,496					31	152	24	4,709
ALPINE	241	48	199.17	34	14	20			7		6	1	
County	241	41	170.12	34	14	20			1		6		
School districts		7	(6)						6			1	
AMADOR	8,600	414	48.14	253	216	37	1	5	137		5	12	1
County	8,600	218	25.35	187	162	25		3	14		5	9	
Cities and towns	3,532	28	7.93	24	12	12	1	2					1
School districts		186	(6)	40	40				123			3	
Other civil divisions		2	(6)	2	2								
BUTTE	34,800	3,039	87.33	1,871	1,735	136	472	21	459		29	128	59
County	34,800	1,248	35 86	1,132	1,027	105		9	59		23	25	
Cities and towns	14,063	452	32.14	200	169	31	172	12	2		4	3	59
School districts		799	(6)	390	390				398			11	
Other civil divisions		540	(6)	149	149		300				2	89	

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	License and permits							
CALAVERAS	6,008	$417	$69.41	$284	$256	$28		$6	$110		$8	$9	
County	6,008	264	43.94	223	197	26		6	20		8	7	
Cities and towns	915	5	5.46	5	3	2							
School districts		144	(2)	52	52				90			2	
Other civil divisions		4	(2)	4	4								
COLUSA	10,400	1,518	145.96	823	781	42	$338	3	118		27	188	$21
County	10,400	442	42.50	405	368	37		3	9		11	14	
Cities and towns	2,967	76	25.62	53	48	5						2	21
School districts		309	(2)	173	173				109			27	
Other civil divisions		691	(2)	192	192		338				16	145	
CONTRA COSTA	82,800	7,245	87.50	5,219	4,967	252	161	71	762	$12	77	205	738
County	82,800	2,612	31.55	2,339	2,149	190		34	133		46	60	
Cities and towns	48,214	1,412	29.29	981	919	62	143	37		9	13	13	216
School districts		2,082	(2)	1,427	1,427				629			26	
Other civil divisions		1,139	(2)	472	472		18			3	18	106	522
DEL NORTE	5,100	370	72.55	223	195	28	35	4	90		5	13	
County	5,100	212	41.57	186	162	24		2	15		4	5	
Cities and towns	1,720	56	32.56	18	14	4	35	2			1		
School districts		102	(2)	19	19				75			8	
ELDORADO	8,600	684	79.53	407	376	31		2	170		9	78	18
County	8,600	365	42.44	326	299	27		2	21		9	7	
Cities and towns	2,322	48	20.67	29	25	4						1	18
School districts		177	(2)	27	27				149			1	
Other civil divisions		94	(2)	25	25							69	
FRESNO	147,000	11,021	74.97	7,616	7,076	540	63	64	1,940	13	125	619	581
County	147,000	4,486	30.52	3,836	3,429	407		19	155		91	385	
Cities and towns	68,933	2,057	29.84	1,289	1,156	133	63	45		13	27	39	581
School districts		3,558	(2)	1,638	1,638				1,785			135	
Other civil divisions		920	(2)	853	853						7	60	

GLENN	10,935	1,235	112 94	745	695	50	153	4	171		20	133	9
County	10,935	421	38.50	390	349	41		4	5		8	14	
Cities and towns	3,219	95	29.51	57	48	9	27				1	1	9
School districts		311	(5)	142	142				166			3	
Other civil divisions		408	(5)	156	156		126				11	115	
HUMBOLDT	44,200	2,957	66 90	1,977	1,829	148	74	32	589	1	26	87	171
County	44,200	1,428	32.31	1,303	1,196	107		10	45	1	17	52	
Cities and towns	20,699	615	29.71	330	289	41	74	22	1		9	8	171
School districts		911	(5)	341	341				543			27	
Other civil divisions		3	(5)	3	3								
IMPERIAL	63,900	5,907	92.44	4,329	4,109	220	86	58	636		34	511	253
County	63,900	1,354	21.19	1,162	997	165		22	9		19	142	
Cities and towns	31,754	828	26.03	436	381	55	86	36	3		6	8	253
School districts		1,199	(5)	544	544				624			31	
Other civil divisions		2,526	(5)	2,187	2,187						9	330	
INYO	6,555	517	78.87	377	348	29		3	113		8	16	
County	6,555	297	45.31	273	247	26		2	6		8	8	
Cities and towns	1,159	24	20.71	23	20	3		1					
School districts		193	(5)	79	79				107			7	
Other civil divisions		3	(5)	2	2							1	
KERN	87,300	7,660	87.74	5,660	5,337	323	29	34	1,396	92	72	355	22
County	87,300	3,463	39.67	3,100	2,840	260		17	63	88	66	129	
Cities and towns	34,681	681	19 64	585	522	63	29	17	1	4	6	17	22
School districts		3,260	(5)	1,734	1,734				1,332			194	
Other civil divisions		256	(5)	241	241							15	
KINGS	26,000	2,179	83 81	1,484	1,378	106	205	9	363	1	19	69	29
County	26,000	945	36.35	873	788	85		7	25		16	24	
Cities and towns	10,195	238	23.34	140	119	21	62	2	1	1	2	1	29
School districts		654	(5)	309	309				337			8	
Other civil divisions		342	(5)	162	162		143				1	36	
LAKE	7,500	571	76.13	384	353	31	15	6	128		6	33	9
County	7,500	313	41.73	278	250	28		6	10		6	13	
Cities and towns	1,318	37	28.07	17	14	2	11						9
School districts		216	(5)	88	88				118			10	
Other civil divisions		5	(5)	1	1		4						
LASSEN	13,300	825	62 03	501	461	40	25	11	216	1	40	31	
County	13,300	458	34.44	342	308	34		10	50	1	39	16	
Cities and towns	1,358	51	37.56	21	18	6	25	1			1		
School districts		295	(5)	122	122				166			7	
Other civil divisions		21	(5)	13	13							8	

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS										
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Licenses and permits							
LOS ANGELES	2,425,700	$228,579	$94.23	$146,306	$136,722	$9,584	$15,887	$1,653	$15,684	$491	$4,682	$6,684	$37,192
County	2,425,700	59,034	24.34	52,441	45,235	7,206	75	546	1,892	7	1,533	2,540	
Cities and towns	2,047,629	105,748	51.64	45,460	43,082	2,378	15,812	1,107	608	484	3,148	1,978	37,151
School districts		56,420	(6)	41,126	41,126				13,184			2,110	
Other civil divisions		7,377	(6)	7,279	7,279						1	56	41
MADERA	18,000	1,247	69.28	831	767	64	20	10	273		30	48	35
County	18,000	583	32.39	503	452	51		7	19		30	24	
Cities and towns	5,512	114	20.68	51	38	13	20	3	3			2	35
School districts		501	(6)	228	228				251			22	
Other civil divisions		49	(6)	49	49								
MARIN	44,100	2,737	62.06	1,585	1,746	139	180	32	488	11	20	120	1
County	44,100	1,113	25.24	926	835	91		16	67	11	14	79	
Cities and towns	26,930	632	23.47	415	367	48	180	16			6	14	1
School districts		900	(6)	457	457				421			22	
Other civil divisions		92	(6)	87	87							5	
MARIPOSA	3,300	265	80.30	155	132	23		3	87		9	11	
County	3,300	170	51.52	149	126	23		3	6		9	3	
School districts		94	(6)	5	5				81			8	
Other civil divisions		1	(6)	1	1								
MENDOCINO	23,505	1,604	68.24	947	873	74	8	8	430		29	67	115
County	23,505	811	34.50	722	664	58		7	35		10	37	
Cities and towns	7,955	214	26.90	66	50	16	8	1			19	5	115
School districts		558	(6)	145	145				395			18	
Other civil divisions		21	(6)	14	14							7	
MERCED	38,800	3,872	99.79	2,713	2,561	152	69	23	602	14	27	395	29
County	38,800	1,435	36.98	1,162	1,053	109		13	46	3	16	195	
Cities and towns	11,677	300	25.69	175	132	43	69	10	1	11	3	2	29
School districts		939	(6)	327	327				555			77	
Other civil divisions		1,198	(6)	1,049	1,049						8	141	

MODOC	8,500	573	67.41	370	342	28	22	4	124		20	20	13
County	8,500	303	35.65	263	238	25		3	6		20	11	
Cities and towns	2,338	61	26.09	25	22	3	22	1					13
School districts		205	(6)	79	79				118			8	
Other civil divisions		4	(6)	3	3							1	
MONO	1,400	124	88.57	89	67	22		1	23		8	3	
County	1,400	100	71.43	89	67	22		1			8	2	
School districts		24	(6)						23			1	
MONTEREY	58,100	3,727	64.15	2,748	2,514	234	145	71	553	4	45	145	16
County	58,100	1,559	26.83	1,392	1,232	160		25	22		25	95	
Cities and towns	30,995	732	23.62	496	422	74	130	46		4	20	20	16
School districts		1,362	(6)	801	801				531			30	
Other civil divisions		74	(6)	59	59		15						
NAPA	23,300	1,356	58.20	946	860	86	8	12	246		13	39	92
County	23,300	699	30.00	640	577	63		9	20		9	21	
Cities and towns	9,019	245	27.16	127	104	23	8	3	3		4	8	92
School districts		410	(6)	177	177				223			10	
Other civil divisions		2	(6)	2	2								
NEVADA	10,596	838	79.09	413	375	38		6	157	2	6	215	39
County	10,596	317	29.92	272	244	28		6	16	1	6	16	
Cities and towns	5,518	95	17.22	50	40	10			1	1		4	39
School districts		184	(6)	42	42				140			2	
Other civil divisions		242	(6)	49	49							193	
ORANGE	128,500	10,701	83.28	7,314	6,798	516	494	106	1,504	1	94	562	626
County	128,500	3,217	25.04	2,731	2,363	368	76	26	147	1	56	180	
Cities and towns	82,237	3,037	36.93	1,720	1,572	148	418	80	82		35	101	601
School districts		3,978	(6)	2,498	2,498				1,275			205	
Other civil divisions		469	(6)	365	365						3	76	25
PLACER	25,500	1,671	65.53	943	855	88	22	26	382	3	18	174	103
County	25,500	615	24.12	537	468	69		15	29	2	15	17	
Cities and towns	12,816	257	20.05	115	96	19	18	11	4	1	3	2	103
School districts		570	(6)	210	210				349			11	
Other civil divisions		229	(6)	81	81		4					144	
PLUMAS	8,300	557	67.11	360	329	31		24	117		41	15	
County	8,300	336	40.48	256	225	31		24	3		41	12	
School districts		210	(6)	94	94				114			2	
Other civil divisions		11	(6)	10	10							1	
RIVERSIDE	86,300	6,983	80.92	4,375	4,075	300	203	53	872		67	495	918
County	86,300	2,465	28.56	2,203	1,973	230		40	84		43	95	
Cities and towns	51,191	1,713	33.46	577	507	70	139	13	13		22	31	918
School districts		1,890	(6)	1,051	1,051				775			64	
Other civil divisions		915	(6)	544	544		64				2	305	

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Licenses and permits							
SACRAMENTO	150,700	$11,880	$78.83	$7,644	$7,146	$498	$635	$72	$1,946		$50	$1,000	$533
County	150,700	4,551	30.20	3,705	3,335	370		20	324		26	476	
Cities and towns	101,287	3,249	32.08	2,276	2,148	128	83	52			23	282	533
School districts		3,360	(6)	1,523	1,523				1,622			215	
Other civil divisions		720	(6)	140	140		552				1	27	
SAN BENITO	11,700	830	70.94	499	452	47		11	248	$35	5	28	4
County	11,700	439	37.52	398	358	40		4	8	5	4	20	
Cities and towns	4,529	96	21.20	53	46	7		7		30	1	1	4
School districts		295	(6)	48	48				240			7	
SAN BERNARDINO	144,200	8,380	58.11	5,702	5,191	511	77	76	1,321	3	88	405	708
County	144,200	3,307	22.93	2,918	2,557	361	5	35	37	2	61	249	
Cities and towns	91,217	1,852	20.30	957	807	150	72	41	7	1	27	39	708
School districts		3,064	(6)	1,671	1,671				1,277			116	
Other civil divisions		157	(6)	156	156							1	
SAN DIEGO	226,300	17,489	77.28	11,335	10,674	661	725	201	1,875	72	324	1,162	1,795
County	226,300	5,705	25.21	4,935	4,393	542	33	48	140	20	84	445	
Cities and towns	186,887	6,394	34.21	3,359	3,240	119	692	153		52	235	108	1,795
School districts		4,131	(6)	2,341	2,341				1,735			55	
Other civil divisions		1,259	(6)	700	700						5	554	
SAN FRANCISCO	656,200	52,193	79.54	33,596	31,518	2,078	914	186	2,376	1,097	1,335	1,257	11,432
County [7]													
Cities and towns (city of San Francisco)	656,200	52,193	79.54	33,596	31,518	2,078	914	186	2,376	1,097	1,335	1,257	11,432
SAN JOAQUIN	106,900	9,148	85.58	6,626	6,285	341	293	174	1,157	11	117	526	244
County	106,900	3,373	31.55	3,062	2,785	277		39	114	3	39	116	
Cities and towns	61,031	2,007	32.88	1,359	1,295	64	81	135	24	8	74	81	242
School districts		2,224	(6)	1,176	1,176				1,019			29	
Other civil divisions		1,544	(6)	1,029	1,029		209				4	300	2

SAN LUIS OBISPO	30,900	2,562	82.91	1,711	1,576	135	158	26	403		23	139	102
County	30,900	1,251	40.49	961	860	101	105	17	28		21	119	
Cities and towns	12,165	362	29 76	195	164	34	53	9	2		2	2	96
School districts		788	(6)	398	398				373			17	
Other civil divisions		161	(6)	154	154							1	6
SAN MATEO	84,300	6,092	72.27	3,902	3,616	286	545	58	1,020		48	191	328
County	84,300	2,268	26.90	1,794	1,592	202	209	22	96		37	110	
Cities and towns	64,895	1,773	27 32	1,016	932	84	336	36	5		11	41	328
School districts		1,935	(6)	983	983				919			33	
Other civil divisions		116	(6)	109	109							7	
SANTA BARBARA	69,300	6,285	90.69	4,544	4,307	237	9	100	854		65	233	480
County	69,300	2,557	36.90	2,263	2,070	193		48	56		49	141	
Cities and towns	45,902	1,455	31.70	854	810	44	9	52	1		16	43	480
School districts		1,941	(6)	1,103	1,103				797			41	
Other civil divisions		332	(6)	324	324							8	
SANTA CLARA	152,700	10,247	67.11	6,506	6,014	492	340	103	1,639	34	92	612	921
County	152,700	3,830	25.08	3,090	2,684	406	1	38	194	16	54	437	
Cities and towns	99,530	2,818	28.31	1,304	1,218	86	339	65	1	18	38	132	921
School districts		3,504	(6)	2,017	2,017				1,444			43	
Other civil divisions		95	(6)	95	95								
SANTA CRUZ	39,300	2,580	65.65	1,669	1,502	167	5	45	420	9	21	146	265
County	39,300	1,139	28.98	967	853	114		17	36	9	16	94	
Cities and towns	23,900	657	27.49	332	279	53		28	10		5	17	265
School districts		770	(6)	361	361				374			35	
Other civil divisions		14	(6)	9	9		5						
SHASTA	14,000	1,134	81 00	703	651	52	12	9	241	1	25	40	103
County	14,000	540	38 57	451	409	42		6	33	1	24	25	
Cities and towns	4,188	166	39.64	45	35	10	12	3	1		1	1	103
School districts		364	(6)	143	143				207			14	
Other civil divisions		64	(6)	64	64								
SIERRA	2,500	199	79.60	141	117	24		1	48		4	5	
County	2,500	130	52 00	121	98	23		1	2		4	2	
Cities and towns	837	5	5.97	5	4	1							
School districts		61	(6)	12	12				46			3	
Other civil divisions		3	(6)	3	3								
SISKIYOU	26,700	1,593	59.66	945	866	79	60	6	421		24	103	34
County	26,700	745	27.90	642	580	62		4	37		18	44	
Cities and towns	7,695	190	24.69	89	72	17	60	2			4	1	34
School districts		563	(6)	158	158				384			21	
Other civil divisions		95	(6)	56	56						2	37	

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Licenses and permits							
SOLANO	40,900	$2,584	$63.18	$1,607	$1,445	$162	$127	$38	$416		$12	$162	$222
County	40,900	903	22.08	790	683	107	6	13	28		9	57	
Cities and towns	23,290	690	29.63	376	321	55	46	25			3	18	222
School districts		812	(6)	340	340				388			84	
Other civil divisions		179	(6)	101	101		75					3	
SONOMA	64,000	3,883	60.67	2,710	2,467	243	53	53	807	$22	35	101	102
County	64,000	1,799	28.11	1,602	1,399	203		26	81		28	62	
Cities and towns	25,397	602	23.70	373	333	40	53	27	1	22	7	17	102
School districts		1,401	(6)	654	654				725			22	
Other civil divisions		81	(6)	81	81								
STANISLAUS	58,900	5,587	94.86	3,068	2,843	225	147	28	886	2	25	1,278	153
County	58,900	1,521	25.82	1,267	1,080	187		17	112	1	18	106	
Cities and towns	24,946	664	26.62	356	318	38	129	11	1	1	6	7	153
School districts		1,429	(6)	643	643				773			13	
Other civil divisions		1,973	(6)	802	802		18				1	1,152	
SUTTER	15,400	1,867	121.23	806	758	48	773	5	218		11	25	29
County	15,400	622	40.39	566	519	47		3	26		9	18	
Cities and towns	3,605	106	29.40	34	33	1	38	2			2	1	29
School districts		371	(6)	175	175				192			4	
Other civil divisions		768	(6)	31	31		735					2	
TEHAMA	14,000	1,112	79.43	775	726	49	6	6	223	1	17	45	39
County	14,000	562	40.14	496	454	42	5	6	19		17	19	
Cities and towns	5,084	94	18.49	53	46	7	1			1			39
School districts		350	(6)	138	138				304			8	
Other civil divisions		106	(6)	88	88							18	
TRINITY	2,900	203	70.00	132	109	23		1	62		4	4	
County	2,900	144	49.66	130	107	23		1	6		4	3	
School districts		58	(6)	1	1				56			1	
Other civil divisions		1	(6)	1	1								

TULARE	80,600	5,572	69.13	3,627	3,351	276	157	35	1,010		60	543	140
County	80,600	2,205	27.36	1,935	1,706	229		19	69		41	141	
Cities and towns	28,799	778	27.01	427	380	47	157	16	1		12	25	140
School districts		1,816	(6)	842	842				940			34	
Other civil divisions		773	(6)	423	423						7	343	
TUOLUMNE	9,500	600	63.16	402	371	31	9	8	150	4	18	9	
County	9,500	359	37.79	311	285	26	6	6	11		18	7	
Cities and towns	2,278	34	14.93	25	20	5	3	2		4			
School districts		204	(6)	63	63				139			2	
Other civil divisions		3	(6)	3	3								
VENTURA	59,500	5,018	84.34	3,776	3,573	203	64	43	660	1	74	189	211
County	59,500	2,385	40.08	2,138	1,979	159		27	45		63	112	
Cities and towns	30,988	694	22.40	398	354	44	64	16	1	1	11	7	196
School districts		1,752	(6)	1,085	1,085				614			53	
Other civil divisions		187	(6)	155	155							17	15
YOLO	24,800	2,016	81.29	1,140	1,052	88	496	10	254		21	42	53
County	24,800	809	32.62	728	654	74		8	30		19	24	
Cities and towns	7,681	206	26.82	119	105	14	27	2			2	3	53
School districts		516	(6)	277	277				224			15	
Other civil divisions		485	(6)	16	16		469						
YUBA	11,500	1,135	98.70	731	681	50	73	12	256		3	55	5
County	11,500	519	45.13	460	422	38		1	29		2	27	
Cities and towns	6,242	216	34.60	157	145	12	37	11	1		1	4	5
School districts		338	(6)	103	103				226			9	
Other civil divisions		62	(6)	11	11		36					15	

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Includes $10,093,790, inheritance taxes, and $31,571, other special taxes, for State purposes only.
[3] Exclusive of San Francisco County.
[4] Includes municipal improvement districts and acquisition and improvement districts within cities and towns. Such districts located outside of cities and towns are included with "Other civil divisions."
[5] Exclusive of the schools in the city of San Francisco, which are included with cities and towns.
[6] Not computed.
[7] Tabulated as municipal; coextensive with the city of San Francisco.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Revenue receipts expressed in thousands]

CITY OR TOWN	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Licenses and permits							
Grand total [2]	**4,521,376**	**$210,012**	**$46.45**	**$109,842**	**$102,953**	**$6,889**	**$22,301**	**$2,591**	**$3,157**	**$1,378**	**$5,449**	**$4,994**	**$59,802**
30,000 population and over	3,356,200	174,991	52.14	91,801	86,769	5,032	16,315	1,551	2,787	1,735	5,009	4,199	51,594
Los Angeles	1,349,900	74,931	55.51	31,421	29,877	1,544	12,236	639		416	2,286	1,041	26,892
San Francisco	656,200	52,193	79.54	33,596	31,518	2,078	914	186	2,376	1,097	1,335	1,257	11,432
Oakland	295,600	8,607	29.12	5,812	5,464	348	1,479	140		18	171	377	610
San Diego	159,800	5,546	34.71	2,927	2,830	97	457	69		52	219	89	1,733
Long Beach	156,700	6,843	43.67	3,241	3,083	158	287	19	121	22	466	156	2,531
Sacramento	97,100	3,178	32.73	2,240	2,120	120	51	49			23	282	533
Berkeley	86,300	1,979	22.93	1,539	1,495	44	40	27		89	84	200	
Pasadena	78,200	6,062	77.52	2,635	2,551	84	24	52	134	12	73	316	2,816
Glendale	66,600	3,273	49.14	1,055	997	58	334	40	94		101	33	1,616
San Jose	59,700	1,121	18.78	822	770	52	210	33		3	22	31	
Fresno	52,600	1,637	31.12	1,110	1,010	100	1	31		13	24	25	433
Stockton	48,800	1,565	32.07	1,230	1,177	53	16	118	24	8	70	67	32
Santa Monica	38,700	1,982	51.21	1,175	1,102	73	100	28			26	114	539
San Bernardino	40,600	641	15.79	394	313	81	6	18			16	11	196
Alameda	36,100	1,342	37.17	514	506	8		15	1	5	40	47	720
Santa Barbara	36,000	1,176	32.67	758	732	26		47			13	33	325
Alhambra	33,000	856	25.94	453	460	23	51	21	26		8	66	201
Santa Ana	32,800	751	22.90	502	455	47	44	15			14	29	147
Riverside	31,500	1,308	41.52	347	309	38	65	4	11		18	25	838
8,000 to 30,000 population	575,708	17,241	29.95	9,166	8,375	791	2,104	445	234	81	166	497	4,548
Huntington Park	28,000	599	21.39	243	217	26	236	19			7	1	93
Bakersfield	26,800	515	19.22	490	445	45		14	1		4	6	
Inglewood	24,700	641	25.95	247	214	33	136	9	81		3	13	152
Pomona	22,100	681	30.81	400	370	30		21	43		11	21	185
Richmond	20,500	839	40.93	660	645	15	102	8		5	4	11	49

Beverly Hills	20,300	1,252	61.67	728	702	26	133	7			15	16	353
South Gate	19,632	711	36.22	172	153	19	422	18			2	2	95
Burbank	19,000	809	42.58	358	345	13	12	14		34	3	10	378
Eureka	16,200	537	33.15	270	235	35	72	20	1		8	6	160
Whittier	16,000	603	37.69	324	302	22	17	13	32		7	103	107
Palo Alto	15,000	1,085	72.33	226	220	6	53	14		15	12	81	684
Santa Cruz	15,000	437	29.13	227	206	21		10	10		2	8	180
Redlands	14,900	447	30.00	253	238	15		2	4		5	8	175
Burlingame	14,800	389	26.28	186	175	11	32	4	2		1	3	161
South Pasadena	14,800	394	26.62	255	241	14	8	9	13		7	10	92
San Mateo	14,700	323	21.97	224	202	22	68	5			2	24	
Modesto	14,600	420	28.77	232	218	14	62	7			4	4	111
Vallejo	14,476	503	34.75	258	224	34	19	14			2	16	194
Compton	14,400	452	31.39	131	116	15	219	33	4		1	3	61
Ontario	14,400	312	21.67	139	114	25	55	9	1		3	3	102
San Buenaventura	12,900	383	29.69	206	186	20	9	9	1		8	6	144
San Leandro	12,400	128	10.32	116	105	11		5			1	6	
Fullerton	12,000	335	27.92	213	201	12	1	10	30		3	20	58
Anaheim	11,900	449	37.73	152	133	19	11	10			3	15	258
Monrovia	11,800	332	28.14	171	158	13	49	5	1		4	6	96
Salinas	11,300	253	22.39	189	155	34	23	22		4	8	7	
Brawley	11,300	197	17.43	83	64	19	27	13			1	3	70
Santa Rosa	11,000	227	20.64	175	153	22		14			4	12	22
Pittsburg	10,400	188	18.08	115	95	20		5			3	1	64
Piedmont	10,200	301	29.51	285	278	7		10		1	1	4	
Redondo Beach	10,100	190	18.81	147	130	17	28	4			4	7	
Redwood City	9,800	404	41.22	183	170	13	107	8	3		3	7	93
Monterey	9,800	257	26.22	155	132	23	50	20			8	8	16
Albany	9,600	121	12.60	104	97	7	3	10			1	3	
El Centro	8,900	347	38.99	199	184	15	51	8	1		2	3	83
Watsonville	8,900	220	24.72	105	73	32		18			3	9	85
San Luis Obispo	8,700	234	26.99	127	104	23	29	8	2		2	1	65
Colton	8,700	170	19.54	36	27	9		4	2			14	114
Petaluma	8,600	178	20.70	115	108	7	28	6	1	22	2	4	
Orange	8,600	202	23.49	131	122	9	16	2	1		1	4	47
San Rafael	8,500	176	20.71	136	118	18	26	4			1	8	1

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Includes municipal improvement districts and acquisition and improvement districts within cities and towns.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932—Continued

[Revenue receipts expressed in thousands]

CITY OR TOWN	Estimated population[1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Licenses and permits							
2,500 to 8,000 population	431,832	$12,880	$29.83	$6,176	$5,499	$677	$2,992	$419	$122	$49	$144	$234	$2,744
Chico	7,961	250	31.40	119	98	21	121	4	1		2	3	
Bell	7,884	154	19.53	52	42	10	93	8			1		
Daly City	7,838	128	16.33	45	37	8	28	1			1	1	52
San Fernando	7,567	145	19.16	68	57	11		28	5		1	2	41
Santa Paula	7,452	133	17.85	82	75	7	46	3			1	1	
Lynwood	7,323	381	52.03	60	48	12	246	27	7		2	3	36
National City	7,301	106	14.52	67	65	2	1	33			2	3	
Torrance	7,271	210	28.88	164	157	7	40	2				4	
Visalia	7,263	205	28.23	151	140	11	33	3	1		3	11	3
San Gabriel	7,224	86	11.90	64	58	6	14	5	1			2	
Merced	7,066	163	23.07	86	63	23	60	3	1	11	1	1	
Santa Maria	7,057	166	23.52	74	58	16		4			2	10	76
Hanford	7,028	148	21.06	95	82	13	48	1	1		1		2
Corona	7,018	126	17.95	107	100	7	8	4	1		1	5	
Maywood	6,794	147	21.64	46	40	6	87	11				3	
Lodi	6,788	284	41.84	61	59	2	24	10			2	13	174
Hawthorne	6,596	333	50.49	33	26	7	253	6			1	1	39
Martinez	6,569	174	26.49	85	74	11	17	2			3		67
Napa	6,437	179	27.81	92	77	15	4	2			3	7	71
Roseville	6,425	162	25.21	53	42	11	10	4			2	1	92
Monterey Park	6,406	161	25.13	62	56	6	50	5			3	3	38
Santa Clara	6,302	267	42.37	79	76	3	26	3					159
Calexico	6,299	165	26.19	84	74	10	3	12			1	1	64
Oxnard	6,285	116	18.46	77	66	11		3		1	1		34
Tulare	6,207	175	28.19	96	85	11	22	4			1	6	46

South San Francisco	6,193	139	22.44	120	115	5	12	5			1	1	
Marysville	5,763	209	36.27	154	142	12	37	11	1		1	4	1
Culver City	5,669	745	131.42	192	171	21	408	17	9		2	3	114
Pacific Grove	5,558	108	19.43	74	71	3	25	2			3	4	
Woodland	5,542	140	25 26	89	80	9	17				1	1	32
Hayward	5,530	210	37.97	103	98	5	18	1			2	7	79
Montebello	5,498	272	49.47	104	99	5	127	3			2	15	21
Coronado	5,425	166	30 60	140	136	4	1	6			9	10	
Porterville	5,303	138	26 02	66	57	9	28	4			4	3	33
Arcadia	5,216	186	35.66	113	105	8	4	5	2		2	1	59
Azusa	4,808	181	37.65	61	58	3	17	2			1	2	98
Hermosa Beach	4,796	123	25 65	93	85	8	20	3			1	2	4
Upland	4,713	133	28.22	75	66	9		4			1	2	51
Madera	4,665	102	21.86	44	33	11	20	3	3			2	30
San Anselmo	4,650	143	30.75	62	55	7	75	3			1	2	
Turlock	4,276	140	32.74	64	50	14	42	1	1		1	3	28
Gardena	4,200	47	11.19	29	23	6		4	14				
Redding	4,188	166	39.64	45	35	10	12	3	1		1	1	103
Willow Glen	4,167	28	6.72	19	16	3	6	2				1	
Mill Valley	4,164	100	24.02	64	54	10	33				1	2	
Lindsay	3,878	84	21.66	44	37	7	15	2			1		22
El Cerrito	3,870	58	14.99	44	42	2	1	11			1	1	
Chula Vista	3,869	89	23.00	45	41	4	4	36			1	3	
Tracy	3,829	113	29 51	43	38	5	41	5			1		23
Grass Valley	3,817	61	15.98	34	26	8				1		4	22
Hollister	3,757	85	22.62	47	41	6		7		30	1		
San Marino	3,730	172	46.11	166	159	7		2			3	1	
Oroville	3,698	114	30.83	62	52	10	42	8	1		1		
Huntington Beach	3,690	314	85.09	205	183	22	45	4	50		6	4	
Sausalito	3,667	79	21.54	53	47	6	17	5			2	2	
San Bruno	3,610	178	49.31	73	68	5	79	3			1		22
Yuba City	3,605	106	29.40	34	33	1	38	2			2	1	29
Antioch	3,563	87	24.42	44	36	8	11	5			1		26
Sierra Madre	3,550	145	40.85	75	71	4	2		16		1	4	47
Red Bluff	3,517	62	17.63	35	29	6				1			26
Oceanside	3,508	227	64.71	87	79	8	96	6			2	1	35
El Segundo	3,503	201	57.38	134	132	2	37				6		24
Gilroy	3,502	73	20.85	45	39	6		3			1	1	23
El Monte	3,479	84	24.14	40	36	4	21	3			1		19
Taft	3,442	91	26.44	58	47	11	16	1		4	1	11	
Escondido	3,421	135	39.46	57	55	2	47	1			1	2	27
Mountain View	3,308	99	29.93	30	25	5	32	1	1		1	6	28
Los Gatos	3,168	60	18.94	45	40	5	8	1			1	5	
Needles	3,144	50	15.90	14	8	6		2			1		33
Ukiah	3,124	157	50.26	25	20	5	5				19	4	104

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932—Continued

[Revenue receipts expressed in thousands]

CITY OR TOWN	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Licenses and permits							
2,500 to 8,000 population—Continued													
Livermore	3,119	$49	$15.71	$41	$33	$8		$5				$3	
Chino	3,118	50	16.04	27	24	3	$4	1					$18
Sunnyvale	3,094	56	18.10	26	21	5		1			$1	7	21
Selma	3,047	36	11.81	32	27	5		3				1	
Fort Bragg	3,022	36	11.91	20	17	3	3	1				1	11
Dinuba	2,968	134	45.15	46	40	6	59	2			3	5	19
Sanger	2,967	61	20.56	27	21	6	14	1					19
Signal Hill	2,932	270	92.09	146	137	9		1			4	1	118
Benicia	2,913	39	13.39	35	30	5		3				1	
Fillmore	2,893	39	13.48	20	17	3		1					18
La Verne	2,860	51	17.83	30	28	2		1			1		19
Coalinga	2,851	133	46.65	38	32	6		3			1	11	80
Lompoc	2,845	113	39.72	22	20	2	9	1	$1		1		79
Covina	2,774	83	29.92	40	36	4	7				1	4	31
Glendora	2,761	85	30.79	45	42	3	5	3			2		30
Banning	2,752	83	30.16	23	18	5	12	1			1		46
Claremont	2,719	68	25.01	60	55	5	2	4			1	1	
Exeter	2,685	42	15.64	24	21	3		1					17
Auburn	2,661	49	18.41	36	32	4	4	4	4	$1			
Delano	2,632	56	21.28	24	20	4	11	2			1		18
Dunsmuir	2,610	86	32.95	40	34	6	44	1			1		
Reedley	2,589	86	33.22	38	33	5	24	2				1	21
Paso Robles	2,573	105	40.81	57	47	10	24	1				1	22
La Mesa	2,513	106	42.18	27	26	1	77	1			1		
Less than 2,500 population	157,636	4,900	31.08	2,699	2,310	389	890	176	14	11	130	64	916

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. V.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS															
	Total	Per capita	Operation and maintenance of general departments											Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
Grand total	$671,981	$113.78	$434,737	$36,718	$51,518	$15,369	$42,167	$49,582	$203,806	$4,826	$9,308	$10,842	$10,601	$33,628	$53,292	$150,324
State government	134,272	22.73	84,755	5,139	7,654	1,413	7,932	13,066	42,205	170	748	4,115	2,313	1,841	5,928	41,748
Counties	159,837	30.45	141,122	21,032	7,818	4,161	19,477	30,099	53,467	1,291	953		2,824		2,446	16,269
Cities and towns [1]	223,558	49.44	99,855	10,547	34,948	9,107	14,143	6,417	8,953	3,260	7,598		4,882	30,113	22,293	71,297
School districts [2]	124,111	(3)	99,181						99,181						9,912	15,018
Other civil divisions	30,203	(3)	9,824		1,098	688	615			105	9	6,727	582	1,674	12,713	5,992
ALAMEDA	49,566	81.59	27,097	1,881	3,863	899	1,904	4,086	12,954	394	740	7	369	2,182	4,763	6,524
County	11,577	23.28	10,563	1,220	428	199	754	3,876	3,932	49	15		90		241	773
Cities and towns	12,272	26.54	7,470	661	3,424	677	1,143	210	7	345	725		278	823	712	3,267
School districts	10,770	(3)	9,015						9,015						870	885
Other civil divisions	5,947	(3)	49		11	23	7					7	1	1,359	2,940	1,599
ALPINE	58	240.66	49	11	2		23		13						1	8
County	45	186.72	44	11	2		23		8						1	
School district	13	(3)	5						5							8
AMADOR	428	49.77	415	38	24	6	58	46	237	4	1		1	1		12
County	234	27.21	230	34	15	5	43	46	82	4			1			4
Cities and towns	31	8.78	27	4	7	1	14				1			1		3
School districts	160	(3)	155						155							5
Other civil divisions	3	(3)	3		2		1									
BUTTE	2,736	78.62	2,256	182	162	29	360	215	999	32	17	245	15	32	328	120
County	1,180	33.91	1,122	151	80	10	311	213	337	17	3				58	
Cities and towns	293	20.83	208	31	81	14	49	2		15	14		2	32	27	26
School districts	791	(3)	662						662						38	91
Other civil divisions	472	(3)	264		1	5						245	13		205	3

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
CALAVERAS	$440	$73.24	$394	$50	$25	$3	$65	$43	$206				$2		$9	$37
County	287	47.77	262	49	22	3	61	43	83				1			25
Cities and towns	6	6.56	5	1	2		2								1	
School districts	143	(3)	123						123						8	12
Other civil divisions	4	(3)	4		1		2						1			
COLUSA	1,446	139.04	958	61	55	15	121	75	397	$13	$3	$195	23	$13	358	117
County	539	51.83	435	57	39	8	104	75	138	10			4		32	72
Cities and towns	64	21.57	44	4	10	7	15			3	3		2	13	5	2
School districts	328	(3)	259						259						26	43
Other civil divisions	515	(3)	220		6		2					195	17		295	
CONTRA COSTA	6,907	83.42	4,784	452	564	183	471	388	2,387	98	73	134	34	336	826	961
County	2,740	33.09	2,174	328	210	83	266	379	814	71	8		15		78	488
Cities and towns	1,233	25.57	828	124	328	62	195	9		27	65		18	183	126	96
School districts	1,931	(3)	1,573						1,573						180	178
Other civil divisions	1,003	(3)	209		26	38	10					134	1	153	442	199
DEL NORTE	428	83.92	390	54	34	3	45	33	207	2	2		10		24	14
County	278	54.51	273	51	25	3	40	33	111		2		8		4	1
Cities and towns	33	19.19	21	3	9		5			2			2		12	
School districts	117	(3)	96						96						8	13
ELDORADO	702	81.63	533	53	29	5	80	67	246		2	47	4	12	62	95
County	335	38.95	306	49	24	4	68	67	89		1		4		3	26
Cities and towns	47	20.24	22	4	5	1	11				1			12	7	6
School districts	178	(3)	157						157						11	10
Other civil divisions	142	(3)	48				1					47			41	53

FRESNO	10,347	70.39	8,890	616	844	231	990	729	4,749	115	127	320	169	276	730	451
County	4,565	31.05	4,355	488	235	127	773	719	1,844	95	11		63		181	29
Cities and towns	1,884	27.33	1,254	128	607	104	210	10			116		79	276	164	190
School districts	3,363	(3)	2,905						2,905						320	138
Other civil divisions	535	(3)	376		2		7			20		320	27		65	94
GLENN	1,185	108.37	907	91	51	5	93	56	455	19	2	121	14	6	211	61
County	505	46.18	451	84	35	1	79	55	183	13	1				14	40
Cities and towns	58	18.02	48	7	15	4	13	1		6	1		1	6	4	
School districts	312	(3)	272						272						20	20
Other civil divisions	310	(3)	136		1		1					121	13		173	1
HUMBOLDT	2,988	67.60	2,604	234	195	81	409	295	1,311	32	20		27	149	61	174
County	1,624	36.74	1,525	189	108	61	311	295	517	18	4		22			99
Cities and towns	489	23.62	283	45	86	20	97			14	16		5	149	28	29
School districts	872	(3)	794						794						33	45
Other civil divisions	3	(3)	2		1		1									1
IMPERIAL	5,809	90.91	4,300	331	310	84	346	95	1,670	47	38	1,270	109	120	1,126	263
County	1,670	26.13	1,542	251	144	13	241	94	760	18	1		20		82	46
Cities and towns	817	25.73	568	80	166	62	105	1		29	37		88	120	57	72
School districts	1,093	(3)	910						910						87	96
Other civil divisions	2,229	(3)	1,280			9						1,270	1		900	49
INYO	536	81.77	466	63	29	2	79	34	247	7	1	1	3	1	21	48
County	325	49.58	301	55	24	1	74	34	103	7	1		2			24
Cities and towns	21	18.12	17	8	5	1	3							1	3	
School districts	186	(3)	144						144						18	24
Other civil divisions	4	(3)	4				2					1	1			
KERN	7,590	86.94	6,684	524	548	236	669	499	3,955	83	73		97	15	209	682
County	3,910	44.79	3,558	444	261	152	541	496	1,455	83	34		92		47	305
Cities and towns	617	17.79	564	80	281	38	120	3			39		3	15	20	18
School districts	2,941	(3)	2,500						2,500						82	359
Other civil divisions	122	(3)	62		6	46	8						2		60	
KINGS	2,073	79.73	1,739	104	101	36	233	144	936	32	11	115	27	18	181	135
County	1,055	40.58	952	86	58	21	187	144	408	25	4		19		12	91
Cities and towns	176	17.26	132	18	43	15	38			7	7		4	18	17	9
School districts	589	(3)	528						528						36	25
Other civil divisions	253	(3)	127				8					115	4		116	10
LAKE	573	76 40	513	53	34	1	84	35	302	2	1		1	8	23	29
County	342	45.60	333	52	31	1	77	35	137						1	8
Cities and towns	24	18.21	13	1	3		6			2	1			8	3	
School districts	201	(3)	165						165						15	21
Other civil divisions	6	(3)	2				1						1		4	

See footnotes at end of table.

TOTAL 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
			Operation and maintenance of general departments											Operation and maintenance of public service enterprises	Interest	Outlays
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
LASSEN	$916	$68.87	$837	$80	$52	$7	$154	$75	$436	$15	$3		$15		$29	$50
County	542	40.75	538	77	45	1	150	75	159	15	2		14		4	
Cities and towns	40	29.46	17	3	7	1	4				1		1		2	21
School districts	319	(3)	277						277						13	29
Other civil divisions	15	(3)	5			5									10	
LOS ANGELES	239,995	98.94	142,962	14,552	19,066	7,237	14,144	15,730	62,705	1,903	4,149	$58	3,413	$18,115	18,523	60,395
County	65,260	26.90	56,690	10,516	1,824	2,129	6,561	14,109	18,886	288	672		1,705		345	8,225
Cities and towns	112,060	54.73	40,917	4,036	16,475	4,790	7,208	1,621	10	1,608	3,468		1,701	18,072	11,119	41,952
School districts	56,181	(3)	43,809						43,809						5,088	7,284
Other civil divisions	6,494	(3)	1,546		767	318	375			12	9	58	7	43	1,971	2,934
MADERA	1,384	76.89	1,230	97	89	30	126	88	711	19	9	55	6	21	32	101
County	736	40.89	723	89	65	23	113	88	314	19	8		4			13
Cities and towns	88	15.97	55	8	24	7	13				1		2	21	10	2
School districts	500	(3)	397						397						21	$2
Other civil divisions	60	(3)	55									55			1	4
MARIN	2,846	64.54	2,151	215	202	47	251	141	1,260	35	16		44		164	531
County	1,441	32.68	1,052	147	51	16	148	141	528	16			5		53	336
Cities and towns	458	17.01	374	68	124	19	94			19	16		34		52	32
School districts	881	(3)	672						672						47	163
Other civil divisions	66	(3)	53		27	12	9						5		12	1
MARIPOSA	313	94.85	310	31	12		55	26	183	2			1		1	2
County	215	65.15	215	31	12		54	26	89	2			1			
School districts	97	(3)	94						94						1	2
Other civil divisions	1	(3)	1				1									

MENDOCINO	1,804	76.75	1,594	110	86	12	270	89	1,004	7		11	5	82	40	88
County	953	40.54	932	99	60	3	238	89	439				4		1	20
Cities and towns	204	25.64	86	11	26	9	32			7			1	82	11	25
School districts	631	(2)	565						565						23	43
Other civil divisions	16	(2)	11									11			5	
MERCED	4,312	111.13	2,818	193	208	129	334	216	1,434	27	10	219	48	19	1,190	265
County	1,668	42.99	1,572	167	154	101	283	216	616	26	1		8		50	46
Cities and towns	219	18.75	159	26	54	18	48			1	9		3	19	29	12
School districts	895	(2)	818						818						30	47
Other civil divisions	1,530	(3)	269			10	3					219	37		1,081	180
MODOC	543	63.88	471	50	37	4	62	31	276	4	2		5	8	37	27
County	310	36.47	275	44	31	1	50	31	111	3	2		2		12	23
Cities and towns	52	22.24	26	6	6	3	10			1				8	18	
School districts	176	(2)	165						165						7	4
Other civil divisions	5	(3)	5				2						3			
MONO	111	79.29	99	26	8		20	5	38				2			12
County	87	62.14	76	26	8		20	5	15				2			11
School districts	24	(2)	23						23							1
MONTEREY	4,431	76.27	3,325	275	314	77	461	178	1,886	81	43		10	8	249	849
County	2,137	36.78	1,831	189	133	44	331	173	930	28	2		1		105	201
Cities and towns	668	21.55	506	86	180	31	129	5		25	41		9	8	51	103
School districts	1,546	(2)	956						956						80	510
Other civil divisions	80	(3)	32		1	2	1			28					13	35
NAPA	1,468	63.00	1,114	120	101	14	138	93	616	20	7		5	34	87	233
County	798	34.25	680	102	54	5	104	93	305	12			5		19	99
Cities and towns	239	26.50	121	18	45	9	34			8	7			34	31	53
School districts	429	(2)	311						311						37	81
Other civil divisions	2	(3)	2		2											
NEVADA	986	93.05	630	61	35	6	77	54	323	2	5	55	12	20	280	56
County	373	35.20	339	52	23	1	50	54	151				8			34
Cities and towns	92	16.67	62	9	11	4	27			2	5		4	20	7	3
School districts	199	(2)	172						172						8	19
Other civil divisions	322	(3)	57		1	1						55			265	
ORANGE	10,744	83.61	7,850	600	844	349	1,024	442	4,083	117	165	37	189	449	699	1,746
County	3,643	28.35	3,048	371	367	64	656	440	993	30	21		106		42	553
Cities and towns	2,577	31.34	1,535	229	470	181	339	2		87	144		83	354	247	441
School districts	3,800	(2)	3,090						3,090						256	454
Other civil divisions	724	(3)	177		7	104	29					37		95	154	298
PLACER	1,672	65.57	1,256	97	82	38	144	96	712	10	7	42	28	71	231	114
County	653	25.61	588	85	38	25	106	96	217				21			65
Cities and towns	205	16.00	122	12	40	13	37			10	7		3	71	12	
School districts	569	(4)	495						495						25	49
Other civil divisions	245	(3)	51		4		1					42	4		194	

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments											Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
PLUMAS	$542	$65.30	$511	$52	$28	$7	$104	$36	$262	$16			$6		$1	$30
County	331	39.88	308	52	22	7	100	36	71	16			4		1	22
School districts	199	(3)	191						191							8
Other civil divisions	12	(3)	12		6		4						2			
RIVERSIDE	6,369	73.80	4,116	349	444	99	443	379	2,009	92	$76	$172	53	$446	727	1,080
County	2,264	26.23	1,753	272	259	33	245	378	536	10	2		18		66	445
Cities and towns	1,541	30.10	666	77	171	65	194	1		74	74		10	446	96	333
School districts	1,926	(3)	1,473						1,473						178	275
Other civil divisions	638	(3)	224		14	1	4			8		172	25		387	27
SACRAMENTO	11,778	78.16	9,598	672	1,071	479	370	991	4,937	79	280	439	280	244	933	1,003
County	4,667	30.97	4,243	450	182	135	142	949	2,262	38	6		79		83	341
Cities and towns	3,170	31.30	2,186	222	877	344	220	42		41	274		166	244	378	362
School districts	3,257	(3)	2,675						2,675						295	287
Other civil divisions	684	(3)	494		12		8					439	35		177	13
SAN BENITO	849	72.56	756	58	46	15	89	28	505	11	1		3	2	20	71
County	509	43.50	480	54	32	8	76	28	270	9	1		2		6	23
Cities and towns	49	10.82	41	4	14	7	13			2			1	2	4	2
School districts	291	(3)	235						235						10	46
SAN BERNARDINO	8,645	59.95	6,800	577	700	114	663	494	4,006	114	90	1	41	385	505	955
County	3,339	26.62	3,513	449	370	7	444	492	1,602	33	1		25		67	259
Cities and towns	1,750	19.19	926	128	300	107	209	2		80	89		11	385	145	294
School districts	2,961	(3)	2,314						2,314						245	402
Other civil divisions	95	(3)	47		30		10			1		1	5		48	

SAN DIEGO	18,825	83.19	13,699	1,307	1,625	479	1,450	1,461	5,872	177	350	703	275	765	1,889	2,472
County	6,675	29.50	6,016	864	378	78	830	1,435	2,271	29	36		95		150	509
Cities and towns	6,426	34.38	3,359	443	1,245	396	604	26	3	148	314		180	765	801	1,501
School districts	4,368	(3)	3,598						3,598						381	389
Other civil divisions	1,356	(3)	726		2	5	16					703			557	73
SAN FRANCISCO	63,366	96.57	30,289	2,867	7,322	1,346	1,484	4,408	8,933	305	1,592		2,032	5,979	7,067	20,031
County [4]																
Cities and towns, (city of San Francisco)	63,366	96.57	30,289	2,867	7,322	1,346	1,484	4,408	8,933	305	1,592		2,032	5,979	7,067	20,031
SAN JOAQUIN	9,460	88.49	6,704	540	754	356	770	664	2,636	83	128	646	127	125	1,146	1,485
County	3,514	32.87	3,002	368	260	236	537	637	872	24			68		48	464
Cities and towns	2,552	41.81	1,281	172	493	120	226	27		59	128		56	122	273	876
School districts	2,034	(3)	1,764						1,764						128	142
Other civil divisions	1,360	(3)	657		1		7					646	3	3	697	3
SAN LUIS OBISPO	2,444	79.09	1,995	170	152	80	297	275	973	28	5		15	92	211	146
County	1,329	43.01	1,187	146	101	70	224	275	340	15	3		13		111	31
Cities and towns	280	23.02	138	24	39	8	52			13	2			83	24	35
School districts	745	(3)	633						633						34	78
Other civil divisions	90	(3)	37		12	2	21						2	9	42	2
SAN MATEO	5,630	66 79	4,590	486	492	237	500	144	2,519	77	63		72	252	344	444
County	2,294	27.21	2,062	277	118	141	304	140	1,029	23	7		23		120	112
Cities and towns	1,373	21.16	928	209	340	71	167	4		54	56		27	252	79	114
School districts	1,842	(3)	1,490						1,490						141	211
Other civil divisions	121	(3)	110		34	25	29						22		4	7
SANTA BARBARA	7,079	102 15	5,138	370	452	186	599	547	2,486	66	125		307	161	372	1,408
County	3,233	46.65	2,879	280	154	47	447	544	1,261	26	32		88		34	320
Cities and towns	1,253	27 30	738	90	249	97	144	3		40	93		22	161	123	231
School districts	2,259	(3)	1,225						1,225						177	857
Other civil divisions	334	(3)	296		49	42	8						197		38	
SANTA CLARA	10,549	69.08	7,633	585	683	194	498	886	4,480	81	119		107	573	424	1,919
County	4,423	28.97	3,552	442	172	30	290	867	1,689	19	11		32		7	864
Cities and towns	2,635	26.47	1,207	143	504	154	202	19		62	108		15	573	156	699
School districts	3,408	(3)	2,791						2,791						261	356
Other civil divisions	83	(3)	83		7	10	6						60			
SANTA CRUZ	2,709	68 93	2,162	177	180	53	363	118	1,210	19	13	1	28	122	151	274
County	1,353	34.43	1,234	132	77	8	284	118	584	1	6		24		26	93
Cities and towns	597	24 98	290	45	98	45	73			18	7		4	122	81	104
School districts	747	(3)	626						626						44	77
Other civil divisions	12	(3)	12		5		6					1				

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
			Operation and maintenance of general departments												
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous	Operation and maintenance of public service enterprises	Interest	Outlays
SHASTA	$1,225	$87.50	$1,020	$92	$76	$14	$114	$121	$571	$2	$3	$20	$7	$65	$77	$63
County	652	46.57	618	85	54	4	90	121	260				4			34
Cities and towns	143	34.15	63	7	22	5	23			2	3		1	65	6	9
School districts	352	(3)	311						311						21	20
Other civil divisions	78	(3)	28			5	1					20	2		50	
SIERRA	195	78.00	187	24	13		43	13	92	2					1	7
County	134	53.60	128	23	8		41	13	41	2						6
Cities and towns	4	4.78	4	1	1		2									
School districts	53	(3)	51						51						1	1
Other civil divisions	4	(3)	4		4											
SISKIYOU	1,693	63.41	1,550	117	86	9	183	123	934	17	1	63	17	18	49	76
County	880	32.96	869	98	65	1	163	123	394	15			10			11
Cities and towns	124	16.11	77	19	21	7	20			2	1		7	18	11	18
School districts	567	(3)	540						540						11	16
Other civil divisions	122	(3)	64			1						63			27	31
SOLANO	2,519	61.59	2 013	182	216	52	279	118	1,056	51	18		41	145	189	172
County	998	24.40	993	122	88	9	189	117	441	21			6		2	3
Cities and towns	625	26.84	356	60	128	27	88	1		24	18		10	145	62	62
School districts	766	(3)	615						615						46	105
Other civil divisions	130	(3)	49			16	2			6			25		79	2
SONOMA	3,830	59 84	3,213	280	233	55	428	308	1,848	25	23	1	12	76	206	335
County	1,944	30.38	1,682	221	106	8	340	291	706		2		8		59	203
Cities and towns	505	19.88	368	59	117	45	81	17		25	21		3	76	37	24
School districts	1,329	(3)	1,142						1,142						79	108
Other civil divisions	52	(3)	21		10	2	7					1	1		31	
STANISLAUS	5,564	94.47	3,975	222	266	96	279	284	1,947	45	23	803	10	71	830	683
County	1,823	30.95	1,607	162	152	62	188	284	729	22			8		49	167
Cities and towns	499	20.00	339	60	113	34	84			23	23		2	71	30	59
School districts	1,423	(3)	1,218						1,218						77	128
Other civil divisions	1,819	(3)	811		1		7					803			674	334

SUTTER	1,984	128.83	1,243	91	65	19	218	86	529	6	1	219	9	13	533	190
County	761	49.42	680	82	50	11	209	86	236	6					32	49
Cities and towns	65	18.03	41	9	15	8	8				1			13	4	7
School districts	450	(2)	293						293						23	134
Other civil divisions	708	(2)	229				1					219	9		479	
TEHAMA	1,124	80.29	970	80	62	6	119	59	569	17	10	33	15	18	87	49
County	616	44.00	564	74	49	2	101	59	249	12	8		10		30	22
Cities and towns	85	16.72	44	6	13	1	17			5	2			18	9	14
School districts	346	(2)	320						320						13	13
Other civil divisions	77	(2)	42			3	1					33	5		35	
TRINITY	246	84.83	233	31	12	1	33	28	124	3			1			13
County	182	62.76	172	31	12	1	32	28	64	3			1			10
School districts	63	(2)	60						60							3
Other civil divisions	1	(2)	1				1									
TULARE	5,709	70.72	4,904	339	315	128	542	286	2,642	57	48	481	66	89	384	323
County	2,638	32.73	2,529	263	195	75	457	285	1,173	39	19		23		63	46
Cities and towns	558	19.38	386	76	119	50	85	1		18	29		8	89	43	40
School districts	1,824	(2)	1,469						1,469						141	214
Other civil divisions	680	(2)	520		1	3						481	35		137	23
TUOLUMNE	611	64.32	591	65	38	12	89	71	303	8	3		2		2	18
County	390	41.05	374	62	32	8	74	71	115	7	3		2			16
Cities and towns	26	11.41	26	3	4	4	14			1						
School districts	192	(2)	188						188						2	2
Other civil divisions	3	(2)	3		2		1									
VENTURA	5,195	87.31	3,918	342	321	71	545	279	2,076	106	37	78	63	107	267	903
County	2,787	46.84	2,209	264	168	30	455	279	900	44	19		50		46	532
Cities and towns	561	18.10	381	78	122	41	87			32	18		3	95	69	16
School districts	1,655	(2)	1,176						1,176						139	340
Other civil divisions	192	(2)	152		31		3			30		78	10	12	13	15
YOLO	2,094	84.44	1,563	118	109	48	313	131	704	35	7	87	11	40	385	106
County	1,018	41.05	952	98	62	35	283	131	308	28	3		4		43	23
Cities and towns	201	26.17	111	20	36	13	30			7	4		1	40	14	36
School districts	495	(2)	396						396						52	47
Other civil divisions	380	(2)	104		11							87	6		276	
YUBA	1,147	99.74	985	81	97	31	130	74	500	7	17	48		3	64	95
County	556	48.35	531	67	46	10	115	72	220		1				18	7
Cities and towns	203	32.52	126	14	51	21	15	2		7	16			3	6	68
School districts	324	(2)	280						280						25	19
Other civil divisions	64	(2)	48									48			15	1

[1] Includes municipal improvement districts and acquisition and improvement districts within cities and towns. Such districts located outside of cities and towns are included with "Other civil divisions."

[2] Exclusive of the schools in the city of San Francisco, which are included with cities and towns.

[3] Not computed.

[4] Tabulated as municipal; coextensive with city of San Francisco.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR TOWN	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
Grand total[1]	$223,558	$49 44	$99,855	$10,547	$34,948	$9,107	$14,143	$6,417	$8,953	$3,260	$7,598	$4,882	$30,113	$22,293	$71,297
30,000 population and over	192,790	57.44	82,139	7,737	28,943	7,443	9,782	6,225	8,953	2,444	6,258	4,354	25,105	19,279	66,267
Los Angeles	80,274	59.47	27,767	2,345	12,000	2,982	4,741	1,362	4	1,060	2,009	1,264	12,533	8,036	31,938
San Francisco	63,366	96.57	30,289	2,867	7,322	1,346	1,484	4,408	8,933	305	1,592	2,032	5,979	7,067	20,031
Oakland	8,724	29.51	4,712	364	2,328	415	707	42	3	215	488	150	435	565	3,012
San Diego	5,758	36 03	2,891	358	1,089	361	496	16	3	118	283	167	714	720	1,433
Long Beach	8,389	53.54	3,096	368	1,114	551	377	56	3	122	395	110	1,214	837	3,242
Sacramento	3,126	32.19	2,156	214	865	341	214	42	----------	41	274	165	244	364	362
Berkeley	1,526	17.68	1,392	129	532	185	177	120	4	83	107	55	----------	58	76
Pasadena	6,181	79.04	2,142	262	684	368	269	70	3	144	269	73	1,017	504	2,518
Glendale	3,200	48.05	982	136	407	114	165	5	----------	56	67	32	1,139	119	960
San Jose	1,030	17.25	636	72	321	65	92	4	----------	21	50	11	----------	51	343
Fresno	1,556	29.58	1,073	95	545	78	167	10	----------	----------	102	76	184	140	159
Stockton	2,209	45.27	1,095	122	437	96	197	27	----------	45	117	54	20	248	846
Santa Monica	1,887	48.76	921	81	219	182	133	6	----------	42	203	55	431	181	354
San Bernardino	627	15.44	329	51	118	42	76	1	----------	22	17	2	109	53	136
Alameda	1,118	30.97	658	66	274	45	80	44	----------	25	74	50	354	49	57
Santa Barbara	1,012	28.11	614	70	219	85	103	2	----------	32	82	21	87	117	194
Alhambra	884	26.79	510	55	189	78	95	10	----------	31	52	----------	149	63	162
Santa Ana	691	21.07	417	38	159	70	78	----------	----------	24	15	33	103	41	130
Riverside	1,232	39.11	459	44	121	39	131	----------	----------	58	62	4	393	66	314

8,000 to 30,000 population	16,169	28.09	9,102	1,279	3,088	875	2,149	161		487	817	246	2,793	1,453	2,821
Huntington Park	399	14.25	278	36	129	33	65				7	8	86	23	12
Bakersfield	487	18.17	462	57	240	25	101				38	1		14	11
Inglewood	565	22.87	354	35	86	22	173	1			29	8	81	90	40
Pomona	629	28.46	416	50	99	35	116	6		38	65	7	138	75	
Richmond	732	35.71	516	60	226	35	106	9		26	48	6	51	90	75
Beverly Hills	1,884	92.81	602	52	228	63	127			15	115	2	167	147	968
South Gate	435	22.16	188	35	107	9	31	1				5	58	175	14
Burbank	798	42.00	324	42	117	26	77	10		10	32	10	228	37	209
Eureka	420	25.93	236	37	74	17	80			11	13	4	144	25	15
Whittier	842	52.63	354	43	78	27	71	83		23	26	3	87	51	350
Palo Alto	1,090	72.67	348	32	105	67	50	14		26	50	4	435	74	233
Santa Cruz	398	26.53	174	24	54	31	49			12	4		90	57	77
Redlands	485	32.55	205	24	51	16	53	1		28	30	2	120	53	107
Burlingame	391	26.42	220	74	65	16	32			19	14		150	21	
South Pasadena	374	25.27	219	34	53	49	36	3		18	25	1	47	32	76
San Mateo	244	16.60	205	31	73	22	28			20	20	11		17	22
Modesto	333	22.81	218	40	75	20	50			17	16		41	19	55
Vallejo	422	29.15	258	47	90	21	53	1		23	15	8	122	42	
Compton	228	15.83	162	31	70	9	45			1	1	5	31	12	23
Ontario	233	16.18	167	15	51	27	33			18	19	4	41	2	23
San Buenaventura	326	25.27	206	44	70	20	52			9	9	2	67	41	12
San Leandro	163	13.15	124	21	45	7	31	1		6	7	6			39
Fullerton	335	27.92	172	14	41	16	65			16	15	5	40	31	92
Anaheim	392	32.94	219	35	50	31	32			19	36	16	107	36	30
Monrovia	304	25.76	164	26	41	29	30			11	20	7	72	55	13
Salinas	241	21.33	197	22	72	24	51	4		5	17	2		19	25
Brawley	180	15.93	132	23	47	12	32			7	6	5	37	11	
Santa Rosa	203	18.45	167	21	54	25	31	11		11	12	2	25	11	
Pittsburg	174	16.73	106	19	36	2	30				10	9	36	16	16
Piedmont	287	28.14	251	26	104	6	69	2		8	34	2		14	22
Redondo Beach	251	24.85	157	22	46	28	38	2		9	9	3		17	77
Redwood City	254	25.92	146	27	55	10	33	3		9	6	3	60	15	33
Monterey	225	22.96	163	33	52	3	46	1		9	13	6	8	25	29
Albany	115	11.98	91	16	31	4	30				8	2		2	22
El Centro	330	37.08	259	22	61	25	46	1		15	10	79	33	24	14
Watsonville	199	22.36	116	21	44	14	24			6	3	4	32	24	27
San Luis Obispo	194	22.30	90	15	29	3	34			9			57	13	34
Colton	171	19.66	99	16	32	9	20			5	15	2	65	2	5
Petaluma	137	15.93	118	19	40	10	29	6		8	6		1	15	3
Orange	160	18.60	101	14	31	12	28	1		12	1	2	36	15	8
San Rafael	139	16.35	118	24	36	15	22			8	13			11	10

[1] Includes municipal improvement districts and acquisition and improvement districts within cities and towns.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

CITY OR TOWN	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
2,500 to 8,000 population	$10,238	$23.71	$6,174	$1,063	$2,077	$594	$1,524	$27		$274	$431	$184	$1,629	$954	$1,481
Chico	136	17.08	115	15	42	9	28	1		6	13	1		19	2
Bell	95	12.05	69	12	32	4	19					2		26	
Daly City	105	13.40	50	10	21	5	10			2	1	1	30	3	22
San Fernando	158	20.88	104	15	47	12	29				1		22	9	23
Santa Paula	77	10.33	70	11	21	10	11			13	3	1		7	
Lynwood	296	40.42	137	19	47	9	43	1			4	14	31	126	2
National City	131	17.94	102	21	41	6	21			6	7			11	18
Torrance	167	22.97	158	20	36	16	43				25	18		1	8
Visalia	149	20.51	126	20	31	17	35			8	11	4	6	12	3
San Gabriel	93	12.87	82	14	31	6	24				1	6		8	3
Merced	95	13.44	80	11	30	9	22				7	1		14	1
Santa Maria	157	22.25	88	12	23	9	29	1		4	9	1	34	4	31
Hanford	111	15.79	91	9	31	9	25			7	6	4	2	13	5
Corona	112	15.96	97	8	20	15	32	1		9	8	4		15	
Maywood	72	10.60	65	12	30	5	17					1		6	1
Lodi	248	36.54	124	33	32	13	15			14	10	2	85	12	27
Hawthorne	301	45.63	49	14	20	1	14						23	9	226
Martinez	142	21.62	69	12	19	12	20			1	4	1	62	10	1
Napa	176	27.34	89	12	37	4	24			6	6		20	26	41
Roseville	130	20.23	64	5	28	5	14			6	5	1	63	3	
Monterey Park	151	23.57	79	15	28	10	22			3	1		16	53	3
Santa Clara	253	40.15	46	10	19	3	12			2			102	8	97
Calexico	197	31.27	108	15	35	19	14			5	17	3	31	9	49
Oxnard	106	16.87	72	13	19	7	19			10	4		20	11	3
Tulare	139	22.39	89	22	27	17	15			4	3	1	35	12	3

South San Francisco	111	17.92	102	18	46	8	15			4	11		7	2
Marysville	198	34.36	122	13	50	20	14	2		7	16	2	6	68
Culver City	355	62.62	227	39	97	16	73				2	99	28	1
Pacific Grove	115	20.69	78	17	25	1	15			10	9	1	5	32
Woodland	145	26.16	83	15	26	9	22			7	4	18	9	35
Hayward	159	28.75	86	13	31	8	13	1		6	5	9	16	27
Montebello	153	27.83	111	15	32	6	25			1	20	12	15	6	21
Coronado	166	30.60	141	23	45	18	22	6		8	13	6		10	15
Porterville	106	19.99	85	21	25	6	15	1		5	10	2	15	6	
Arcadia	231	44.29	89	15	27	1	23			4	8	11	35	35	72
Azusa	147	30.57	62	11	14	2	19	1		4	7	4	62	11	12
Hermosa Beach	117	24.40	106	15	37	17	26				11		4	6	1
Upland	110	23.34	62	9	24	8	8			6	6	1	17	15	16
Madera	77	16.51	49	6	21	7	12				1	2	17	9	2
San Anselmo	66	14.19	48	9	20		14			4	1			16	2
Turlock	92	21.52	62	9	17	9	17			5	4	1	24	5	1
Gardena	33	7.86	32	9	14	2	7								1
Redding	143	34.15	63	7	22	5	23			2	3	1	65	6	9
Willow Glen	21	5.04	20	3	8		9								1
Mill Valley	74	17.77	72	7	22	1	17			3		22		2	
Lindsay	62	15.99	32	6	12	3	8				3		15	5	10
El Cerrito	57	14.73	55	15	24	1	14					1		2	
Chula Vista	82	21.19	78	13	31	3	18	1		7	2	3		4	
Tracy	65	16.98	41	9	18	4	9				1		12	9	3
Grass Valley	62	16.24	42	5	7	3	18				5	4	13	4	3
Hollister	38	10.11	33	2	13	6	10			2				3	2
San Marino	139	37.27	127	23	41	7	36				20			6	6
Oroville	89	24.07	65	12	28	2	17			6				6	18
Huntington Beach	331	89.70	220	50	53	14	42			11	43	7		20	91
Sausalito	68	18.54	58	12	22	1	16			3	2	2		9	1
San Bruno	93	25.76	53	11	15	5	10				1	11	12	8	20
Yuba City	65	18.03	41	9	15	8	8				1		13	4	7
Antioch	69	19.37	38	9	12	7	8				1	1	24	7	
Sierra Madre	132	37.18	54	11	14	11	7	3		3	4	1	31	20	27
Red Bluff	56	15.92	31	3	11	1	10			5	1		12	5	8
Oceanside	132	37.63	73	13	18	3	25	3		5	5	1	25	18	16
El Segundo	162	46.25	91	16	22	12	26			5	10		13	17	41
Gilroy	58	16.56	34	5	15	3	8			3			4	10	10
El Monte	55	15.81	42	7	15	3	13				3	1	9	2	2
Taft	72	20.92	66	14	25	12	10	3				2		1	5
Escondido	102	29.82	36	5	11	2	11			3	3	1	26	21	19
Mountain View	59	17.84	33	6	10	7	5	1		2	2		17	4	5
Los Gatos	50	15.78	46	5	14	2	13			6	6			1	3
Needles	47	14.95	17	3	11		3						19	6	5
Ukiah	152	48.66	46	5	11	6	20			3		1	75	6	25

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

CITY OR TOWN	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
2,500 to 8,000 population—Continued.															
Livermore	$48	$15.39	$38	$8	$13	$3	$10	----	----	$2	$2	----	----	$5	$5
Chino	38	12.19	25	6	6	5	6	----	----	1	1	----	$9	2	2
Sunnyvale	51	16.48	27	5	8	6	6	----	----	2	----	----	11	8	5
Selma	36	11.81	32	4	14	3	7	----	----	----	4	----	----	4	----
Fort Bragg	32	10.59	22	3	9	2	6	----	----	2	----	----	7	3	----
Dinuba	41	13.81	27	2	13	5	5	----	----	----	1	$1	9	4	1
Sanger	42	14.16	26	5	8	4	6	----	----	----	3	----	7	3	6
Signal Hill	293	99.93	103	28	47	4	20	----	----	1	2	1	45	12	133
Benicia	36	12.36	30	5	8	2	13	----	----	1	1	----	----	5	1
Fillmore	32	11.06	20	6	8	1	3	----	----	----	2	----	8	3	1
La Verne	66	23 08	22	4	6	3	7	$1	----	----	1	----	9	6	29
Coalinga	126	44.20	46	10	12	11	11	----	----	----	1	1	55	3	22
Lompoc	84	29.53	36	8	7	3	12	----	----	4	2	----	40	2	6
Covina	67	24 15	40	5	12	2	9	----	----	4	7	1	17	9	1
Glendora	84	30 42	32	7	9	2	10	----	----	2	1	1	25	8	19
Banning	69	25.07	27	6	7	5	8	----	----	----	1	----	31	3	8
Claremont	47	17 29	37	7	12	4	11	----	----	1	2	----	----	7	3
Exeter	61	22.72	27	5	11	2	7	----	----	1	1	----	9	4	21
Auburn	39	14.66	34	4	6	7	14	----	----	2	----	1	----	5	----
Delano	41	15.58	24	6	10	1	6	----	----	----	1	----	11	5	1
Dunsmuir	36	13 79	32	8	8	4	8	----	----	----	1	3	----	1	3
Reedley	47	18 15	24	4	9	1	6	----	----	----	4	----	11	9	3
Paso Robles	66	25.65	39	7	8	5	13	----	----	4	2	----	20	6	1
La Mesa	43	17.11	29	7	8	2	9	----	----	1	1	1	----	14	----
Less than 2,500 population	4,361	27.67	2,440	468	840	195	688	4	----	55	92	98	586	607	728

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS [a]	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	**$1,138,531**	**$1,081,358**	**$37,605**	**$19,568**	**$1,099,416**	**$186.15**
State government	147,179	143,891	541	2,747	145,723	24.67
Counties	47,141	42,659	----	4,482	45,084	8.59
Cities and towns [1]	492,998	486,215	----	6,783	473,044	104.62
School districts [2]	190,817	190,817	----	----	182,185	(3)
Other civil divisions	260,396	217,776	37,064	5,556	253,380	(3)
ALAMEDA	95,155	94,471	----	684	92,953	186.95
County	3,976	3,945	----	31	3,780	7.60
Cities and towns	14,884	14,405	----	479	14,330	30.99
School districts	17,194	17,194	----	----	16,576	(4)
Other civil divisions	59,101	58,927	----	174	58,267	(3)
ALPINE	12	12	----	----	12	49.79
County	12	12	----	----	12	49.79
AMADOR	7	7	----	----	5	.58
School districts	7	7	----	----	5	(3)
BUTTE	6,088	4,905	1,070	113	5,838	167.76
County	1,080	1,080	----	----	942	27.07
Cities and towns	524	524	----	----	426	30.29
School districts	705	705	----	----	705	(3)
Other civil divisions	3,779	2,596	1,070	113	3,765	(3)
CALAVERAS	165	165	----	----	156	25.97
Cities and towns	11	11	----	----	9	9.84
School districts	154	154	----	----	147	(3)
COLUSA	7,035	3,618	3,760	257	7,593	730.10
County	650	650	----	----	622	59.81
Cities and towns	138	138	----	----	138	46.51
School districts	582	582	----	----	568	(3)
Other civil divisions	6,265	2,248	3,760	257	6,265	(3)
CONTRA COSTA	17,325	15,731	1,569	25	16,831	203.27
County	1,498	1,498	----	----	1,470	17.75
Cities and towns	2,506	2,506	----	----	2,447	50.75
School districts	3,397	3,397	----	----	3,192	(3)
Other civil divisions	9,924	8,330	1,569	25	9,722	(3)
DEL NORTE	457	457	----	----	457	89.61
County	80	80	----	----	80	15.69
Cities and towns	245	245	----	----	245	142.44
School districts	132	132	----	----	132	(3)
ELDORADO	1,103	1,072	----	31	1,088	126.51
County	56	56	----	----	55	6.40
Cities and towns	118	118	----	----	106	45.65
School districts	210	210	----	----	208	(3)
Other civil divisions	719	688	----	31	719	(3)
FRESNO	16,859	15,458	597	804	16,247	110.52
County	3,750	3,750	----	----	3,741	25.45
Cities and towns	3,586	3,483	----	103	3,245	47.07
School districts	5,970	5,970	----	----	5,763	(3)
Other civil divisions	3,553	2,255	597	701	3,498	(3)
GLENN	3,965	2,088	1,828	49	3,941	360.40
County	285	285	----	----	283	25.88
Cities and towns	80	80	----	----	80	24.85
School districts	318	318	----	----	312	(3)
Other civil divisions	3,282	1,405	1,828	49	3,266	(3)
HUMBOLDT	1,169	1,165	----	4	1,063	24.05
Cities and towns	557	553	----	4	451	21.79
School districts	612	612	----	----	612	(3)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
IMPERIAL	$20,861	$19,372	$672	$817	$20,035	$313.54
County	1,625	1,575		50	1,625	25.43
Cities and towns	1,158	1,158			1,003	31.59
School districts	1,429	1,429			1,316	(3)
Other civil divisions	16,649	15,210	672	767	16,091	(3)
INYO	978	835		143	951	115.54
Cities and towns	40	40			40	31.51
School districts	323	323			299	(3)
Other civil divisions	615	472		143	615	(3)
KERN	3,236	3,236			2,776	31.80
County	875	875			820	9.39
Cities and towns	641	641			613	17.68
School districts	1,072	1,072			916	(3)
Other civil divisions	648	648			427	(3)
KINGS	3,463	1,905	1,525	33	3,400	130.77
County	213	213			209	8.04
Cities and towns	321	321			321	31.40
School districts	614	614			600	(3)
Other civil divisions	2,315	757	1,525	33	2,270	(3)
LAKE	408	329	75	4	365	48.67
County	28	24		4	26	3.47
Cities and towns	66	66			50	37.94
School districts	239	239			214	(3)
Other civil divisions	75		75		75	(3)
LASSEN	2,307	1,771		536	2,300	172.93
County	83	83			79	5.94
Cities and towns	44	44			44	32.40
School districts	227	227			225	(3)
Other civil divisions	1,953	1,417		536	1,952	(3)
LOS ANGELES	386,318	379,844		6,474	365,316	150.61
County	9,932	6,363		3,569	9,318	3.84
Cities and towns	237,303	234,684		2,619	221,959	109.43
School districts	101,247	101,247			97,051	(3)
Other civil divisions	37,836	37,550		286	34,905	(4)
MADERA	545	527		18	488	27.11
Cities and towns	195	195			179	32.47
School districts	332	332			291	(3)
Other civil divisions	18			18	18	(3)
MARIN	3,338	3,335		3	3,154	71.52
County	1,130	1,130			1,101	24.97
Cities and towns	1,144	1,141		3	1,036	38.47
School districts	869	869			822	(3)
Other civil divisions	195	195			195	(3)
MARIPOSA	15	15			13	3.94
County	3	3			3	.91
School districts	12	12			10	(3)
MENDOCINO	795	783		12	774	32.03
County	32	20		12	31	1.32
Cities and towns	185	185			184	23.13
School districts	481	481			462	(3)
Other civil divisions	97	97			97	(3)
MERCED	21,146	20,932		214	20,992	541.03
County	968	968			951	24.51
Cities and towns	573	573			573	49.07
School districts	435	435			378	(3)
Other civil divisions	19,170	18,956		214	19,090	(3)

See footnotes at end of table

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
MODOC	$830	$820		$10	$829	$97.53
County	240	240			240	28.24
Cities and towns	367	367			367	156.97
School districts	111	111			110	(3)
Other civil divisions	112	102		10	112	(3)
MONTEREY	4,376	4,222	$154		4,247	73.10
County	1,700	1,700			1,658	28.54
Cities and towns	1,016	1,016			997	32.17
School districts	1,460	1,460			1,392	(3)
Other civil divisions	200	46	154		200	(3)
NAPA	1,589	1,589			1,527	65.54
County	360	360			348	14.94
Cities and towns	597	597			597	66.19
School districts	632	632			582	(3)
Other civil divisions						
NEVADA	5,299	5,035		264	5,272	497.55
Cities and towns	137	137			124	22.47
School districts	128	128			117	(3)
Other civil divisions	5,034	4,770		264	5,031	(3)
ORANGE	14,304	14,304			13,732	106.86
County	788	788			787	6.12
Cities and towns	6,746	6,746			6,521	79.30
School districts	4,666	4,666			4,372	(3)
Other civil divisions	2,104	2,104			2,052	(3)
PLACER	4,497	4,278	36	183	4,433	173.84
Cities and towns	261	261			253	19.74
School districts	464	464			421	(3)
Other civil divisions	3,772	3,553	36	183	3,759	(3)
PLUMAS	45	45			7	.84
County	33	33				
School districts	12	12			7	(3)
RIVERSIDE	14,297	12,712	973	612	13,729	150.08
County	925	925			890	10.31
Cities and towns	1,949	1,949			1,673	32.68
School districts	3,428	3,428			3,239	(3)
Other civil divisions	7,995	6,410	973	612	7,927	(3)
SACRAMENTO	20,221	17,060	2,893	268	19,368	128.52
County	1,870	1,751		119	1,605	10.65
Cities and towns	8,885	8,736		149	8,885	87.72
School districts	6,214	6,214			5,640	(3)
Other civil divisions	3,252	359	2,893		3,238	(3)
SAN BENITO	321	321			320	27.35
County	110	110			109	9.32
Cities and towns	63	63			63	13.91
School districts	148	148			148	(3)
SAN BERNARDINO	9,998	9,945		53	9,521	66.03
County	1,241	1,218		23	1,221	8.47
Cities and towns	3,354	3,324		30	3,242	35.54
School districts	4,551	4,551			4,256	(3)
Other civil divisions	852	852			802	(3)
SAN DIEGO	40,241	39,774		467	39,707	175.46
County	2,937	2,937			2,937	12.98
Cities and towns	17,329	16,967		362	16,843	90.12
School districts	6,558	6,558			6,558	(3)
Other civil divisions	13,417	13,312		105	13,369	(3)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
SAN FRANCISCO	$164,692	$161,906	----	$2,786	$161,465	$246.06
County [4]	----	----	----	----	----	----
Cities and towns (city of San Francisco)	164,692	161,906	----	2,786	161,465	246.06
SAN JOAQUIN	27,411	20,651	$6,164	596	26,761	250.34
County	900	900	----	----	826	7.73
Cities and towns	6,509	6,353	----	156	6,394	104.77
School districts	2,130	2,130	----	----	1,875	(3)
Other civil divisions	17,872	11,268	6,164	440	17,666	(3)
SAN LUIS OBISPO	4,246	4,246	----	----	4,050	131.07
County	857	857	----	----	804	26.02
Cities and towns	522	522	----	----	462	37.98
School districts	715	715	----	----	649	(3)
Other civil divisions	2,152	2,152	----	----	2,135	(3)
SAN MATEO	5,369	5,310	----	59	5,294	62.80
County	782	723	----	59	777	9.22
Cities and towns	1,867	1,867	----	----	1,819	28.03
School districts	2,601	2,601	----	----	2,579	(3)
Other civil divisions	119	119	----	----	119	(3)
SANTA BARBARA	7,312	7,272	----	40	6,878	99.25
County	665	665	----	----	601	8.67
Cities and towns	2,626	2,586	----	40	2,437	53.09
School districts	3,244	3,244	----	----	3,137	(3)
Other civil divisions	777	777	----	----	703	(3)
SANTA CLARA	8,477	8,425	----	52	8,304	54.38
County	150	150	----	----	149	.98
Cities and towns	3,380	3,328	----	52	3,354	33.70
School districts	4,947	4,947	----	----	4,801	(3)
SANTA CRUZ	2,440	2,432	2	6	2,341	59.57
County	467	461	----	6	436	11.09
Cities and towns	1,553	1,553	----	----	1,517	63.47
School districts	418	418	----	----	386	(3)
Other civil divisions	2	----	2	----	2	(3)
SHASTA	1,533	1,513	----	20	1,526	109.00
Cities and towns	114	114	----	----	110	26.27
School districts	404	404	----	----	404	(3)
Other civil divisions	1,015	995	----	20	1,012	(3)
SIERRA	9	9	----	----	9	3.60
Cities and towns	----	----	----	----	----	----
School districts	9	9	----	----	9	(3)
SISKIYOU	2,947	2,722	----	225	2,890	108.24
Cities and towns	221	221	----	----	192	24.95
School districts	176	176	----	----	159	(3)
Other civil divisions	2,550	2,325	----	225	2,539	(3)
SOLANO	3,789	2,783	1,006	----	3,556	86.94
County	30	30	----	----	19	.46
Cities and towns	1,316	1,316	----	----	1,264	54.27
School districts	1,065	1,065	----	----	954	(3)
Other civil divisions	1,378	372	1,006	----	1,319	(3)
SONOMA	3,940	3,703	237	----	3,685	57.58
County	1,110	1,110	----	----	1,006	15.72
Cities and towns	752	752	----	----	745	29.33
School districts	1,337	1,337	----	----	1,238	(3)
Other civil divisions	741	504	237	----	696	(3)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
STANISLAUS	$15,234	$14,821	$335	$78	$15,083	$256.08
County	1,061	1,061			1,061	18.01
Cities and towns	595	595			550	22.05
School districts	1,400	1,400			1,351	(3)
Other civil divisions	12,178	11,765	335	78	12,121	(3)
SUTTER	9,390	1,228	8,162		8,130	527 92
County	632	632			627	40.71
Cities and towns	85	85			85	23.58
School districts	335	335			318	(3)
Other civil divisions	8,338	176	8,162		7,100	(3)
TEHAMA	1,577	1,526		51	1,487	106.21
County	539	539			489	34.93
Cities and towns	173	173			173	34.03
School districts	227	227			197	(3)
Other civil divisions	638	587		51	628	(3)
TRINITY	19			19	19	6.55
County	19			19	19	6.55
TULARE	8,219	8,023		196	7,977	98 97
County	1,102	1,102			1,097	13.61
Cities and towns	854	854			808	28.06
School districts	3,102	3,102			2,988	(3)
Other civil divisions	3,161	2,965		196	3,084	(3)
TUOLUMNE	32	32			25	2 63
Cities and towns	2	2			2	.88
School districts	30	30			23	(3)
VENTURA	5,909	5,909			5,370	90.25
County	931	931			819	13.76
Cities and towns	2,246	2,246			2,056	66.35
School districts	2,534	2,534			2,305	(3)
Other civil divisions	198	198			190	(3)
YOLO	7,690	2,008	5,092	590	7,040	308 06
County	1,416	826		590	1,411	56 90
Cities and towns	277	277			266	34.63
School districts	896	896			862	(3)
Other civil divisions	5,101	9	5,092		5,101	(3)
YUBA	1,749	810	914	25	1,730	150.43
Cities and towns	191	191			191	30.60
School districts	314	314			301	(3)
Other civil divisions	1,244	305	914	25	1,238	(3)

[a] Mono County not listed. Omission from table 5 of any civil division listed in tables 1 or 3 indicates no debt reported for such division.

[1] Includes municipal improvement districts and acquisition and improvement districts within cities and towns. Such districts located outside of cities and towns are included with "Other civil divisions."

[2] Exclusive of schools of the city of San Francisco, which are included with cities and towns.

[3] Not computed.

[4] Tabulated as municipal; coextensive with city of San Francisco.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR TOWN	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
Grand total[1]	$492,998	$486,215	$6,783	$473,044	$104.62
30,000 population and over	427,568	420,792	6,776	410,240	122.23
Los Angeles	171,536	169,420	2,116	160,405	118.83
San Francisco	164,693	161,906	2,786	161,496	240.06
Oakland	12,415	12,043	373	11,980	40.55
San Diego	15,658	15,296	362	15,290	95.72
Long Beach	18,106	18,099	7	17,806	113.63
Sacramento	8,612	8,463	149	8,612	88.69
Berkeley	1,258	1,174	84	1,174	13.60
Pasadena	9,624	9,516	108	8,996	115.04
Glendale	2,511	2,292	219	2,321	34.85
San Jose	1,076	1,024	52	1,076	18.02
Fresno	3,143	3,040	103	2,831	53.82
Stockton	6,008	5,852	156	6,003	123.01
Santa Monica	3,829	3,660	169	3,073	94.91
San Bernardino	1,133	1,103	30	1,108	27.29
Alameda	464	442	22	429	11.88
Santa Barbara	2,450	2,410	40	2,275	63.19
Alhambra	1,258	1,258	----	1,258	33.12
Santa Ana	2,476	2,476	----	2,407	75.21
Riverside	1,318	1,318	----	1,058	33.59
8,000 to 30,000 population	31,059	31,059	----	30,631	53.03
Huntington Park	468	468	----	466	14.50
Bakersfield	500	500	----	482	17.99
Inglewood	1,805	1,805	----	1,700	68.83
Pomona	1,405	1,405	----	1,344	60.81
Richmond	1,800	1,800	----	1,762	85.95
Beverly Hills	2,927	2,927	----	2,927	144.19
South Gate	3,564	3,564	----	3,564	181.54
Burbank	1,381	1,381	----	1,344	70.74
Eureka	505	505	----	399	24.63
Whittier	1,030	1,030	----	996	62.25
Palo Alto	1,482	1,482	----	1,482	98.80
Santa Cruz	1,090	1,090	----	1,071	71.40
Redlands	1,178	1,178	----	1,127	75.64
Burlingame	555	555	----	555	37.50
South Pasadena	817	817	----	817	55.20
San Mateo	344	344	----	344	23.40
Modesto	391	391	----	391	26.78
Vallejo	839	839	----	799	55.19
Compton	238	238	----	228	15.83
Ontario	387	387	----	387	26.88
San Buenaventura	1,814	1,814	----	1,631	126.43
San Leandro	1	1	----	----	----
Fullerton	624	624	----	624	52.00
Anaheim	718	718	----	718	60.34
Monrovia	1,088	1,088	----	1,088	92.20
Salinas	381	381	----	381	33.72
Brawley	222	222	----	216	19.12
Santa Rosa	241	241	----	241	21.91
Pittsburg	314	314	----	314	30.19
Piedmont	234	234	----	234	22.94
Redondo Beach	340	340	----	308	30.50
Redwood City	305	305	----	263	26.84
Monterey	491	491	----	490	50.00
Albany	44	44	----	44	4.58
El Centro	492	492	----	352	39.55

[1] Includes municipal improvement districts and acquisition and improvement districts within cities and towns.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

CITY OR TOWN	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
8,000 to 30,000 population—Continued					
Watsonville	$463	$463	----------	$446	$50.11
San Luis Obispo	267	267	----------	242	27.82
Colton	41	41	----------	37	4 25
Petaluma	308	308	----------	308	35.81
Orange	296	296	----------	277	32.21
San Rafael	209	209	----------	192	22.59
2,500 to 8,000 population	21,111	21,111	----------	19,903	46 09
Chico	369	369	----------	274	34.42
Bell	518	518	----------	518	65.70
Daly City	60	60	----------	60	7.66
San Fernando	171	171	----------	167	22 07
Santa Paula	150	150	----------	150	20.13
Lynwood	2,312	2,312	----------	2,268	309.71
National City	224	224	----------	212	29.04
Torrance	29	29	----------	29	3.99
Visalia	230	230	----------	230	31.67
San Gabriel	402	402	----------	386	53.43
Merced	275	275	----------	275	38.92
Santa Maria	131	131	----------	131	18.56
Hanford	236	236	----------	236	33.58
Corona	299	299	----------	299	42.60
Maywood	12	12	----------	12	1.77
Lodi	220	220	----------	150	22.10
Hawthorne	243	243	----------	243	36.84
Martinez	194	194	----------	194	29.53
Napa	512	512	----------	512	79.54
Roseville	110	110	----------	110	17.12
Monterey Park	1,054	1,054	----------	1,039	162.19
Santa Clara	168	168	----------	149	23.64
Calexico	184	184	----------	177	28.10
Oxnard	190	190	----------	182	28.96
Tulare	232	232	----------	232	37.38
South San Francisco	129	129	----------	129	20.83
Marysville	159	159	----------	159	27.59
Culver City	1,780	1,780	----------	1,662	293.17
Pacific Grove	96	96	----------	96	17.27
Woodland	178	178	----------	167	30.13
Hayward	321	321	----------	321	58.05
Montebello	115	115	----------	102	18 55
Coronado	206	206	----------	200	36.87
Porterville	125	125	----------	94	17.73
Arcadia	696	696	----------	696	133 44
Azusa	226	226	----------	217	45.13
Hermosa Beach	556	556	----------	556	115.93
Upland	282	282	----------	273	57 92
Madera	176	176	----------	160	34.30
San Anselmo	331	331	----------	252	54.19
Turlock	106	106	----------	65	15.20
Gardena	114	114	----------	111	26.50
Redding	142	142	----------	142	34 08
Willow Glen	36	36	----------	25	6.00
Mill Valley	108	108	----------	108	27.85
Lindsay	44	44	----------	44	11.37
El Cerrito	140	140	----------	126	32.57
Chula Vista	186	186	----------	154	40.22
Tracy	75	75	----------	62	16.24
Grass Valley					

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

CITY OR TOWN	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
2,500 to 8,000 population—Continued					
Hollister	$51	$54	----------	$54	$14.37
San Marino	114	114	----------	100	26.81
Oroville	118	118	----------	116	31.37
Huntington Beach	407	407	----------	354	95.93
Sausalito	175	175	----------	175	47.72
San Bruno	163	163	----------	163	45.15
Yuba City	85	85	----------	85	23.58
Antioch	135	135	----------	116	32.56
Sierra Madre	424	424	----------	419	118.03
Red Bluff	83	83	----------	83	23.60
Oceanside	357	357	----------	280	79.82
El Segundo	340	340	----------	240	68.51
Gilroy	182	182	----------	181	51.68
El Monte	54	54	----------	54	15.52
Taft	15	15	----------	11	3.20
Escondido	414	414	----------	405	118.30
Mountain View	73	73	----------	68	20.56
Los Gatos	27	27	----------	26	8.21
Needles	92	92	----------	82	26.08
Ukiah	115	115	----------	114	36.49
Livermore	89	89	----------	83	26.61
Chino	46	46	----------	34	10.90
Sunnyvale	221	221	----------	221	71.43
Selma	75	75	----------	69	22.65
Fort Bragg	38	38	----------	38	12.57
Dinuba	90	90	----------	75	25.27
Sanger	61	61	----------	59	19.89
Signal Hill	341	341	----------	303	103.34
Benicia	131	131	----------	131	44.97
Fillmore	66	66	----------	66	22.81
La Verne	122	122	----------	116	40.56
Coalinga	51	51	----------	41	14.38
Lompoc	45	45	----------	32	11.25
Covina	169	169	----------	153	55.16
Glendora	155	155	----------	155	56.14
Banning	62	62	----------	62	22.53
Claremont	202	202	----------	193	70.98
Exeter	69	69	----------	69	25.70
Auburn	76	76	----------	69	25.93
Delano	93	93	----------	87	33.05
Dunsmuir	29	29	----------	12	4.60
Reedley	165	165	----------	161	62.19
Paso Robles	141	141	----------	106	41.20
La Mesa	286	286	----------	286	113.81
Less than 2,500 population	12,060	12,053	$7	12,370	78.47

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY[5]	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Grand total	**$1,099,416**	**$520,254**	**$146,752**	**$186.15**	**$142.81**	**$55.01**
State government	145,723	85,267	10,223	24.67	23.41	3.83
Counties	45,084	53,726	12,444	8.59	16.93	5.59
Cities and towns	[1] 473,044	191,469	113,967	[1] 104.62	72.10	62.40
School districts	[2] 182,185	[2] 88,892	[3] 7,585	([4])	([4])	([4])
Other civil divisions	253,380	100,900	2,533	([4])	([4])	([4])
Alameda	92,953	18,642	9,474	186.95	50.46	33.38
Alpine	12	----------	5	49.79	----------	14.57
Amador	5	20	39	.58	2.63	4.28
Butte	5,838	5,559	512	167.76	180.88	16.72
Calaveras	156	----------	1	25.97	----------	.11
Colusa	7,593	5,741	184	730.10	592.42	23.43
Contra Costa	16,831	9,367	976	203.27	157.15	27.04
Del Norte	457	170	3	89.61	59.71	1.22
Eldorado	1,088	184	138	126.51	28.63	18.40
Fresno	16,247	16,873	1,118	110.52	118.44	12.72
Glenn	3,941	2,537	609	360.40	194.27	77.86
Humboldt	1,063	951	334	24.05	24.82	9.27
Imperial	20,035	19,310	758	313.54	377.56	47.53
Inyo	954	533	69	145.54	75.64	8.82
Kern	2,776	6,739	1,649	31.80	113.73	36.97
Kings	3,400	3,047	233	130.77	129.51	12.73
Lake	365	170	43	48.67	31.48	7.75
Lassen	2,300	1,781	10	172.93	188.25	2.21
Los Angeles	365,346	101,562	51,141	150.61	99.79	83.48
Madera	488	817	120	27.11	61.95	13.27
Marin	3,154	4,989	659	71.52	178.73	23.39
Mariposa	13	18	3	3.94	6.56	.87
Mendocino	774	319	160	32.93	13.18	6.39
Merced	20,992	6,874	341	541.03	254.52	19.95
Modoc	829	627	69	97.53	115.62	10.58
Monterey	4,247	1,418	468	73.10	48.95	18.20
Napa	1,527	1,316	121	65.54	62.95	5.79
Nevada	5,272	219	109	497.55	20.20	7.28
Orange	13,732	6,973	3,028	106.86	102.08	77.21
Placer	4,433	432	138	173.84	23.11	7.23
Plumas	7	112	151	.84	10.28	2.77
Riverside	13,729	6,861	2,358	159.08	126.33	58.72
Sacramento	19,368	16,570	2,991	128.52	170.81	30.92
San Benito	320	466	316	27.35	50.41	37.19
San Bernardino	9,521	6,080	1,810	66.03	78.24	27.40
San Diego	39,707	17,045	5,885	175.46	136.06	81.33
San Francisco	161,465	72,956	34,896	246.06	137.71	79.13
San Joaquin	26,761	19,381	3,895	250.34	221.70	69.94
San Luis Obispo	4,050	2,435	405	131.07	108.01	19.95
San Mateo	5,294	4,071	950	62.80	103.30	30.37
Santa Barbara	6,878	4,113	1,228	99.25	92.34	40.12
Santa Clara	8,304	4,444	2,352	54.38	42.29	26.81
Santa Cruz	2,341	2,013	317	59.57	76.54	11.46
Shasta	1,526	2,254	134	100.00	168.72	6.88

[1] Includes data for municipal improvement districts and acquisition and improvement districts within cities and towns. The data for such districts as are located outside of cities and towns are included with "Other civil divisions."

[2] Exclusive of debt on account of schools in the city of San Francisco. Such debt is included with that of cities and towns.

[3] Includes only the debt of school districts outside of cities and towns with a population of 2,500 and over. Debt on account of schools in cities and towns with a population of 2,500 and over is included with city or town liabilities.

[4] Not computed.

[5] Mono County not listed; no debt reported.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912—Contd.

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Sierra	$9	$7	$6	$3.60	$3.81	$1.56
Siskiyou	2,890	746	123	108.24	40.23	6.35
Solano	3,556	2,116	1,016	86.94	48.14	36.48
Sonoma	3,685	3,406	959	57.58	64.22	18.59
Stanislaus	15,083	17,913	1,157	256.08	366.38	43.29
Sutter	8,130	10,371	51	527.92	935.06	7.86
Tehama	1,487	1,254	203	106.21	94.51	17.63
Trinity	19	1		6.55	.20	
Tulare	7,977	9,023	1,391	98.97	138.58	33.95
Tuolumne	25	51	97	2.63	6.98	9.67
Ventura	5,370	3,356	892	90.25	106.90	45.43
Yolo	7,610	5,633	281	308.06	314.32	20.00
Yuba	1,730	2,088	123	150.43	199.61	11.70

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1932			1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property					
State total	$7,951,085	$5,978,377	$1,972,708	$4,201,148	$2,921,277	$1,346.27	$1,153.20	$1,095.13
Alameda	408,896	306,571	102,325	281,538	242,882	1,003.41	762.10	855.83
Alpine	710	666	44	708	540	2,946.06	2,914.19	1,717.27
Amador	7,354	5,690	1,664	5,844	6,076	855.12	749.07	668.71
Butte	36,981	31,158	5,823	35,103	25,470	1,062.67	1,142.18	832.08
Calaveras	7,639	6,535	1,104	7,432	6,608	1,271.47	1,205.97	720.49
Colusa	22,019	18,081	3,068	21,593	14,682	2,120.10	2,228.41	1,869.88
Contra Costa	99,305	70,894	28,411	78,355	42,625	1,199.34	1,314.47	1,180.66
Del Norte	11,319	10,553	766	9,331	4,882	2,219.41	3,277.57	2,017.55
Eldorado	10,928	9,393	1,535	9,959	6,735	1,270.70	1,549.80	899.01
Fresno	153,600	128,587	25,013	102,185	79,001	1,014.90	1,138.48	898.40
Glenn	22,483	20,023	2,460	23,411	16,969	2,056.06	1,792.60	2,167.68
Humboldt	54,800	43,559	11,241	38,452	34,958	1,239.82	1,003.23	969.69
Imperial	46,339	39,010	7,329	41,622	20,550	725.18	813.82	1,288.58
Inyo	12,247	10,916	1,331	10,739	6,269	1,868.34	1,524.34	801.75
Kern	178,467	146,301	32,166	152,777	73,310	2,044.30	2,578.39	1,643.20
Kings	39,890	31,077	8,813	23,641	15,357	1,534.23	1,004.96	839.34
Lake	10,528	9,434	1,094	6,570	4,824	1,403.73	1,217.91	872.98
Lassen	16,061	11,050	5,011	13,003	7,431	1,207.59	1,374.51	1,517.85
Los Angeles	3,571,676	2,754,722	816,954	1,319,557	723,911	1,472.43	1,250.38	1,181.72
Madera	24,632	21,880	2,752	18,854	14,388	1,368.44	1,429.29	1,695.30
Marin	35,444	27,715	7,729	24,026	21,005	803.72	860.07	745.55
Mariposa	5,029	3,373	1,656	4,525	3,581	1,523.94	1,630.58	905.10
Mendocino	23,423	20,064	3,359	25,481	17,247	996.51	1,054.53	688.39
Merced	36,794	28,715	8,079	20,517	25,012	948.30	1,092.96	1,464.84
Modoc	9,364	8,019	1,345	7,988	6,751	1,101.65	1,472.45	1,030.12

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1932			1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property					
Mono	$3,517	$3,197	$320	$2,242	$1,438	$2,512.14	$2,335.04	$703.98
Monterey	59,207	47,681	11,526	38,111	31,864	1,019.05	1,315 70	1,240.14
Napa	24,183	18,949	5,234	21,377	17,419	1,037.90	1,022.61	833.95
Nevada	6,648	4,962	1,686	6,989	8,100	627.41	644.13	541.63
Orange	165,083	135,358	29,725	136,448	44,517	1,284.69	1,997.43	1,134.97
Placer	20,244	18,815	1,429	13,573	13,379	793.88	726.93	702 95
Plumas	10,297	7,982	2,315	12,243	8,961	1,240.60	2,114.80	1,042 71
Riverside	72,872	54,307	18,565	38,769	31,533	844.40	713.80	785.31
Sacramento	141,247	124,570	16,677	110,933	86,470	937.27	1,143,52	1,154.23
San Benito	15,230	11,798	3,432	12,861	8,184	1,301.71	1,385.25	963 17
San Bernardino	89,261	74,880	14,381	54,717	58,101	619 01	704.22	879.58
San Diego	234,162	184,613	49,549	82,774	59,039	1,034.74	660.74	815.94
San Francisco	1,203,206	695,478	507,728	615,315	605,054	1,833 60	1,161.43	1,372 02
San Joaquin	114,138	91,491	22,647	96,396	64,716	1,067.71	1,102.70	1,161.99
San Luis Obispo	37,751	28,744	9,007	33,991	20,220	1,221.72	1,508.09	997.31
San Mateo	65,561	47,290	18,271	37,171	30,716	777 71	943.25	981.59
Santa Barbara	145,745	65,780	79,965	51,412	33,021	2,103.10	1,154.35	1,079.21
Santa Clara	134,026	110,912	23,114	98,074	77,986	877.71	933.25	855.91
Santa Cruz	26,707	22,310	4,457	21,764	19,911	681.09	827.45	720 32
Shasta	14,651	12,298	2,353	15,862	15,523	1,046 50	1,187.16	798.50
Sierra	2,811	2,268	543	2,558	2,394	1,124.40	1,434.85	580.55
Siskiyou	21,731	16,976	4,755	20,571	21,552	813.90	1,109 27	1,111 02
Solano	34,409	29,086	5,323	29,120	24,034	841.30	662.43	869.71
Sonoma	46,269	40,008	6,261	42,399	40,184	722.95	799.35	778.55
Stanislaus	57,212	47,906	9,306	51,109	29,878	971.34	1,015.44	1,117.57
Sutter	18,420	16,208	2,212	17,621	9,147	1,196 10	1,588.79	1,413.77
Tehama	18,481	16,027	2,457	16,773	14,475	1,320.29	1,264.66	1,255.08
Trinity	3,137	2,833	304	3,388	3,053	1,081.72	1,328.07	924 84
Tulare	71,450	59,962	11,488	66,674	45,306	886.48	1,024.09	1,107.64
Tuolumne	8,501	6,995	1,509	8,341	9,886	895.16	1,073.71	990.67
Ventura	104,009	85,494	18,515	47,200	30,768	1,748 05	1,503.42	1,566 60
Yolo	27,803	23,938	3,925	26,218	22,086	1,123 51	1,492 80	1,574.63
Yuba	17,032	14,375	2,657	15,901	10,308	1,481.04	1,520.46	981.32

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX								AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1932						1922	1912	1932	1922	1912
	Total	State	County	Cities and towns	School districts	Other civil divisions					
State total	$315,692	(1)	$109,001	$105,476	$79,209	$22,006	$178,383	$62,089	$3.97	$4.25	$2.15
Alameda	24,809	.....	8,081	8,312	6,906	1,510	13,371	5,801	4 97	4.75	2.39
Alpine	14	.....	14	.....	.....	.....	13	9	1.97	1 84	1.67
Amador	231	.....	174	14	41	2	281	143	3.14	4.81	2.35
Butte	1,859	.....	1,018	187	438	216	1,865	546	5.03	5.31	2.14
Calaveras	276	.....	212	4	56	4	211	143	3.61	2.84	2.16
Colusa	977	.....	441	50	170	313	987	278	4.43	4.57	1.89
Contra Costa	4,820	.....	2,130	975	1,321	394	3,122	733	4.85	3.98	1.72
Del Norte	327	.....	279	16	32	.....	244	85	2.89	2.61	1.71
Eldorado	384	.....	303	26	30	25	307	121	3.51	3.08	1.80
Fresno	7,300	.....	3,218	1,197	1,877	1,017	8,948	1,611	4.76	5.52	2.01
Glenn	865	.....	376	59	175	255	1,029	260	3.85	4.40	1.71
Humboldt	1,877	.....	1,252	255	367	3	1,702	646	3.43	4.43	1.85
Imperial	5,085	.....	1,213	165	775	2,632	2,838	455	10.97	6.82	2.21
Inyo	341	.....	225	20	95	1	320	110	2.78	3.00	1.75
Kern	5,482	.....	2,745	548	1,932	257	5,473	931	3.07	3.58	1.27
Kings	1,377	.....	721	141	368	141	1,228	269	3.46	5.10	1.75
Lake	382	.....	262	16	103	1	228	106	3 63	3.47	2 20
Lassen	526	.....	354	19	138	15	392	124	3.28	3 01	1.47
Los Angeles	133,657	.....	42,609	13,135	40,265	7,348	50,438	17,847	3.74	3.82	2 47
Madera	838	.....	472	51	250	65	874	225	3 10	4.04	1.56
Marin	1,810	.....	840	381	473	110	1,225	477	5.10	5.10	2.27
Mariposa	140	.....	131	.....	8	1	111	57	2.78	2.45	1.59
Mendocino	941	.....	670	52	201	12	778	343	4.03	3.05	1.99
Merced	2,969	.....	1,090	150	415	1,308	1,532	513	8.07	5.19	2.05
Modoc	370	.....	255	24	87	4	292	109	3.95	3.66	1.61
Mono	74	.....	74	.....	.....	.....	31	27	2.10	1.52	1.88
Monterey	2,500	.....	1,253	412	873	61	1,401	679	4.30	3.08	2.13
Napa	888	.....	553	39	294	2	996	319	3.67	4.66	1.83
Nevada	365	.....	234	38	43	50	332	177	5.49	4.75	2.19
Orange	6,080	.....	2,655	1,515	2,403	383	5,588	1,036	4 23	4.10	2.33
Placer	897	.....	506	98	218	75	550	251	4.43	4.05	1.88
Plumas	336	.....	242	.....	85	9	268	107	3.26	2.19	1.19
Riverside	4,456	.....	1,944	726	1,221	565	2,637	900	6.11	6 80	2.85
Sacramento	7,296	.....	3,295	2,200	1,662	139	5,105	2,069	5.17	4.60	2.30
San Benito	466	.....	368	48	50	.....	418	164	2.99	3.27	2.00
San Bernardino	5,771	.....	2,741	1,067	1,787	176	3,271	1,246	6.47	5.98	2.14
San Diego	11,316	.....	4,535	3,503	2,523	755	5,493	2,104	4.83	6.04	3.50
San Francisco	32,705	.....	.....	32,705	.....	.....	21,352	10,730	2.72	3.47	1.77
San Joaquin	6,226	.....	2,660	1,312	1,298	956	4,318	1,381	5.45	4.48	2.13
San Luis Obispo	1,771	.....	961	160	412	238	1,258	392	4.69	3.70	1.94
San Mateo	3,080	.....	1,540	940	1,082	118	1,961	664	5.61	5.28	2.16
Santa Barbara	4,537	.....	2,001	839	1,341	356	2,105	823	3.11	4.68	2 49
Santa Clara	6,080	.....	2,080	1,210	2,092	98	3,809	1,524	4.54	3.88	1.95
Santa Cruz	1,520	.....	845	202	367	16	1,183	485	5.68	5.44	2.44
Shasta	682	.....	434	36	158	54	807	313	4.65	5.09	2.02
Sierra	125	.....	101	4	16	4	84	49	4.45	3.28	2.05
Siskiyou	1,034	.....	591	79	160	204	704	308	4.76	3.71	1.43
Solano	1,517	.....	705	328	373	111	1,208	523	4.41	4.15	2.10
Sonoma	2,536	.....	1,435	339	666	96	2,391	848	5.48	5.04	2.11
Stanislaus	2,782	.....	1,064	50	711	957	3,689	707	4.86	7.21	2.37
Sutter	819	.....	567	33	185	34	799	159	4.45	4.53	1.74
Tehama	701	.....	420	46	140	86	633	261	3.79	3.77	1.80
Trinity	127	.....	125	.....	1	1	108	76	4.05	3.19	2.49
Tulare	3,835	.....	1,900	396	931	608	3,267	963	5.37	4.90	2.12
Tuolumne	386	.....	297	17	69	3	326	181	4.54	3.91	1.83
Ventura	3,704	.....	2,034	364	1,131	175	1,674	614	3.56	3.55	2.00
Yolo	1,105	.....	709	104	277	15	882	365	3.97	3.36	1.65
Yuba	705	.....	421	140	117	27	1,554	272	4.14	9.77	2.84

[1] No general property tax levied for State purposes.

COLORADO

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Colorado relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 63 counties, the 232 cities and towns, the 2,052 school districts, and approximately 66 other civil divisions (conservancy, drainage, irrigation, and tunnel districts), or a total of 2,414 political units that have the power to levy taxes or incur debt.

The data for Colorado were compiled from reports on file in the offices of the department of public instruction and the State tax commission, Denver, Colo., and from reports received through correspondence.

Fiscal year.—For Colorado the fiscal year reported for the State government is that ending June 30, 1932, while the statistics for the counties, the cities and towns, the school districts, and the other civil divisions are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Colorado on January 1, 1932, was 1,046,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1932.—The following statement discloses that for Colorado the aggregate of revenue receipts is in excess of governmental costs, including those for capital outlays, by $208,619; excluding capital outlays, this excess amounts to $15,867,189.

The excess of revenue receipts over governmental costs was 2 percent for the State government and 0.8 percent for the counties. For the cities and towns and the school districts, governmental costs exceeded revenue receipts, the percent of excess being 0.9 for the cities and towns and 3.4 for the school districts.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING-FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Percent of total	Total	Percent of total	Total	Percent of total	Total	Percent of total
Total	$84,778,775	100.0	$84,570,156	100.0	$129,504,338	100.0	$44,887,205	100.0
State government	21,880,061	25.8	21,445,900	25.4	6,746,892	5.2	5,074,031	11.3
Counties	15,269,190	18.0	15,150,793	17.9	3,189,986	2.5	11,094,053	24.7
Cities and towns	22,904,309	27.0	23,113,870	27.3	61,509,187	47.5	10,865,126	24.2
School districts	22,947,111	27.1	23,733,332	28.1	31,820,347	24.6	17,853,995	39.8
Other civil divisions	1,778,104	2.1	1,126,261	1.3	26,237,926	20.3		

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Colorado and all subdivisions of the State amounted to $84,778,775, or an average of $81.05 for each person in the State. Of this amount $21,880,061 was for the State; $15,269,190 for the counties; $22,904,309 for the cities and towns; $22,947,111 for the school districts; and $1,778,104 for the other civil divisions. The revenues collected include $43,756,936, general property taxes; $1,016,317, special taxes; $9,634,779, licenses and permits; $4,168,854, special assessments; $11,477,393, subventions, donations, and pension assessments; $1,700,509, interest, rents, and highway privileges; $7,539,997, earnings of public service enterprises; $5,281,533, earnings of general departments; and $202,457, fines, forfeits, and escheats. Of the $11,477,393 classified as subventions, donations, and pension assessments, $4,285,255 represents subventions by the Federal Government to the State, principally for highways.

In addition to the revenue derived from district school levies, the counties levy a general tax for school purposes, the data for which are included with the data for counties.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities and towns having a population of 2,500 and over.

General property taxes of the State, the counties, and the cities and towns having a population of 2,500 and over amounted to $12,951,000 in 1912, $25,378,000 in 1922, and $25,880,976 in 1932, this being an increase of 2 percent from 1922 to 1932, and of 99.8 percent from 1912 to 1932. Special taxes amounted to $281,000 in 1912, $817,000 in 1922, and $1,016,317 in 1932. Poll taxes amounted to $104,000 in 1912 and $5,000 in 1922. No poll taxes were reported for Colorado in 1932. Licenses and permits, which include automobile license tax and the tax on gasoline, amounted to $1,107,000 in 1912, $2,581,000 in 1922, and $9,594,438 in 1932. Special assessments amounted to $1,229,000 in 1912, $2,677,000 in 1922, and $2,610,479 in 1932.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Colorado and all subdivisions of the State for 1932 amounted to $84,570,156, or an average expenditure of $80.85 per person. Of the total amount expended, $21,445,900 was disbursed by the State government; $15,150,793 by the counties; $23,113,870 by the cities and towns; $23,733,332 by the school districts; and $1,126,261 by the other civil divisions. The total comprises $59,888,786 for operation and maintenance of general departments; $3,330,930 for operation and maintenance of public service enterprises; $5,691,870 for interest on debt; and $15,658,570 for outlays or permanent improvements.

Payments for operation and maintenance of general departments for the government of the cities and towns are not shown by departments in tables 3 and 4 for the reason that for the most part the reports secured for the cities and towns did not admit of this distribution. Payments for operation and maintenance of general departments for the government of the State, the counties, the school districts, and the other civil divisions are shown by departments in table 3.

Expenditures for maintenance of schools other than schools of the State government may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data were limited to the States, counties, and cities and towns with a population of 2,500 and over.

Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1932 the payments for operation and maintenance of general departments and public service enterprises of the State, counties, and cities and towns having a population of 2,500 and over increased from $15,233,000 to $40,788,809, or 167.8 percent; interest payments, from $1,324,000 to $2,956,332, or 123.3 percent; and outlay payments, from $6,126,000 to $13,907,932, or 127 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking-fund assets of the State government, and of the counties, the cities and towns, the school districts, and the other civil divisions, by counties.

Table 6 presents for the individual cities and towns, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking-fund assets, for the year 1932. The aggregate debt of the cities and towns in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1932, 1922, and 1912, covering the gross debt less sinking-fund assets—total and per capita—of the government of the State, the counties, the cities and towns, the school districts, and the other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all minor civil divisions of the county.

For 1932 the combined gross debt of Colorado and all subdivisions of the State less sinking-fund assets set aside to meet such debt was $129,504,338, or an average per capita of $123.81. In 1922 the average per capita was $101.78, and in 1912, $44.89.

Of the total debt reported for 1932, $6,746,892 was for the State government; $3,189,986 for the counties; $61,509,187 for the cities and towns; $31,820,347 for the school districts; and $26,237,926 for the other civil divisions.

The gross debt of the State government, less sinking-fund assets, decreased 43.9 percent from 1922 to 1932 and increased 112.6 percent from 1912 to 1932. Similar debt for all minor civil divisions combined increased 40.8 percent from 1922 to 1932 and 236.6 percent from 1912 to 1932.

ASSESSED VALUATIONS

With some exceptions, property is listed and assessed annually for State, county, and local taxation at its full cash value, by county assessors who are elected for 2 years.

Each resident is required to deliver to the assessor, between April 1 and May 20, a correct schedule of the real and personal property owned or held by him with the full cash value of each item; but the assessor determines for himself such value after an examination of the schedule.

The assessed valuation of all property in Colorado subject to levies of the general property tax was $1,447,169,719 in 1932, as compared with $1,550,762,000 in 1922 and $422,330,000 in 1912. The per capita assessed valuation increased from $478.14 in 1912 to $1,591.13 in 1922, and decreased to $1,383.53 in 1932.

TAX LEVIES

In Colorado the county treasurer of each county is, by virtue of his office, collector of all taxes therein, including city and town taxes. Taxes are payable in two installments—one half payable on or before the last day of February and the remaining half on or before the last day of July of the year following the one in which they were assessed.

The total levies of the general property tax for the State and all subdivisions were $16,931,000 for 1912, $44,588,000 for 1922, and $44,887,205 for 1932, this being a per capita of $19.17, $45.75, and $42.91, respectively.

Of the total levies reported for 1932, $5,074,031 was for the State government; $11,094,053 for the counties; $10,865,126 for the cities and towns; and $17,853,995 for the school districts. The average rate of levy per $100 of the assessed valuations was $4.01 for 1912, $2.88 for 1922, and $3.10 for 1932.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Licenses and permits							
Grand total	1,046,000	$84,778	$81.05	[2] $54,408	$43,757	$9,635	$4,169	$202	$11,305	$172	$1,701	$5,281	$7,540
State government	1,046,000	21,380	20.92	[3] 14,312	4,951	8,345	114	12	4,285	117	894	2,146	
Counties	[3] 752,800	15,269	20.28	11,946	11,264	682	1	60	1,740	1	297	1,224	
Cities and towns	645,660	22,904	35.47	11,376	10,768	608	2,672	130	63	54	492	955	7,162
School districts [4]		22,947	(5)	16,774	16,774				5,217		18	938	
Other civil divisions [6]		1,778	(5)				1,382					18	378
ADAMS	21,200	827	39.01	561	542	19	66	2	148		2	43	5
County	21,200	306	14.43	272	257	15		1	20		2	11	
Cities and towns	6,336	134	21.15	89	85	4	36	1				3	5
School districts		357	(5)	200	200				128			29	
Other civil divisions		30	(5)				30						
ALAMOSA	9,200	366	39.78	248	240	8	33		41		2	25	17
County	9,200	112	12.17	79	73	6			20		2	11	
Cities and towns	5,262	83	15.77	65	63	2	1						17
School districts		137	(5)	104	104				21			12	
Other civil divisions		34	(5)				32					2	
ARAPAHOE	24,200	847	35.00	583	560	23	55	1	136		1	60	11
County	24,200	321	13.26	255	236	19			21		1	44	
Cities and towns	10,976	138	12.57	70	66	4	55	1				1	11
School districts		388	(5)	258	258				115			15	

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. V.
[2] Includes, $777,035, inheritance taxes, and $239,282, other special taxes, for State purposes only.
[3] Exclusive of Denver County.
[4] Exclusive of county schools
[5] Not computed.
[6] Includes the Moffat Tunnel Improvement District, not distributable by counties.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Licenses and permits							
ARCHULETA	3,204	$124	$38.70	$76	$73	$3	----	$1	$37	----	----	$10	----
County	3,204	69	21.54	44	41	3	----	1	20	----	----	4	----
Cities and towns	804	9	11.19	9	9	----	----	----	----	----	----	----	----
School districts	----	46	(3)	23	23	----	----	----	17	----	----	6	----
BACA	10,900	513	47.06	351	339	12	$6	----	113	----	----	41	$2
County	10,900	290	26.61	226	215	11	----	----	40	----	----	24	----
Cities and towns	2,456	22	8.96	14	13	1	6	----	----	----	----	----	2
School districts	----	201	(3)	111	111	----	----	----	73	----	----	17	----
BENT	9,134	432	47.30	299	291	8	22	2	72	$5	$1	21	10
County	9,134	202	22.12	175	168	7	----	1	13	----	1	12	----
Cities and towns	2,517	47	18.67	24	23	1	7	1	----	5	----	----	10
School districts	----	168	(3)	100	100	----	----	----	59	----	----	9	----
Other civil divisions	----	15	(3)	----	----	----	15	----	----	----	----	----	----
BOULDER	32,600	1,954	59.94	1,165	1,125	40	120	4	236	3	16	106	304
County	32,600	585	17.94	504	472	32	----	4	33	----	7	37	----
Cities and towns	21,983	671	30.52	212	204	8	120	----	----	3	9	23	304
School districts	----	698	(3)	449	449	----	----	----	203	----	----	46	----
CHAFFEE	8,200	413	50.37	305	297	8	----	1	64	----	----	18	25
County	8,200	222	27.07	192	186	6	----	----	17	----	----	13	----
Cities and towns	5,896	69	11.70	42	40	2	----	1	----	----	----	1	25
School districts	----	122	(3)	71	71	----	----	----	47	----	----	4	----
CHEYENNE	3,723	232	62.32	162	161	1	----	----	52	----	----	12	6
County	3,723	78	20.95	53	52	1	----	----	22	----	----	3	----
Cities and towns	595	11	18.49	5	5	----	----	----	----	----	----	----	6
School districts	----	143	(3)	104	104	----	----	----	30	----	----	9	----

CLEAR CREEK	2,155	150	69.61	99	96	3			37		1	3	10
County	2,155	79	36.66	55	53	2			21		1	2	
Cities and towns	1,729	27	15.62	17	16	1							10
School districts		44	(5)	27	27				16			1	
CONEJOS	10,000	301	30.10	186	181	5	7		93		3	9	3
County	10,000	141	14.10	109	104	5			23		3	6	
Cities and towns	3,198	16	5.00	13	13								3
School districts		136	(5)	64	64				70			2	
Other civil divisions		8	(5)				7					1	
COSTILLA	5,900	196	33.22	95	92	3	10		73			18	
County	5,900	120	20.34	53	50	3			54			13	
Cities and towns	252	1	3.97	1	1								
School districts		65	(5)	41	41				19			5	
Other civil divisions		10	(5)				10						
CROWLEY	5,934	380	64.04	227	223	4	31	1	77		1	22	21
County	5,934	111	18.71	78	75	3		1	24		1	7	
Cities and towns	2,288	55	24.04	20	19	1	8					6	21
School districts		191	(5)	129	129				53			9	
Other civil divisions		23	(5)				23						
CUSTER	2,124	100	47.08	63	60	3			31		2	3	1
County	2,124	64	30.13	44	41	3			18		2		
Cities and towns	536	3	5.60	2	2								1
School districts		33	(5)	17	17				13			3	
DELTA	14,300	691	48.32	465	452	13	14		119		6	34	53
County	14,300	252	17.62	214	202	12			23			15	
Cities and towns	5,057	123	24.32	50	49	1	14				6		53
School districts		316	(5)	201	201				96			19	
DENVER	291,700	19,428	66.60	13,345	12,884	461	1,503	81	251	17	379	831	3,021
County [7]													
Cities and towns (city of Denver)	291,700	13,019	44.63	7,226	6,765	461	1,503	81	48	17	362	761	3,021
School districts		6,409	(5)	6,119	6,119				203		17	70	
DOLORES	1,400	77	55.00	38	35	3			24			14	1
County	1,400	52	37.14	27	24	3			13			12	
Cities and towns	447	2	4.47	1	1								1
School districts		23	(5)	10	10				11			2	
DOUGLAS	3,498	266	76.04	172	168	4			59		5	27	3
County	3,498	157	44.88	104	100	4			28		4	21	
Cities and towns	478	14	29.29	10	10						1		3
School districts		95	(5)	58	58				31			6	

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. V.
[5] Not computed.
[7] Tabulated as municipal, coextensive with the city of Denver.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Licenses and permits							
EAGLE	4,000	$296	$74.00	$187	$184	$3	$1		$60		$3	$13	$32
County	4,000	155	38.75	115	112	3			25		3	12	
Cities and towns	1,598	46	28.79	12	12		1					1	32
School districts		95	(2)	60	60				35				
ELBERT	6,580	372	56.53	262	257	5	2		86		2	18	2
County	6,580	183	27.81	146	141	5			24		2	11	
Cities and towns	802	9	11.22	7	7								2
School districts		178	(2)	109	109				62			7	
Other civil divisions		2	(2)				2						
EL PASO	50,500	4,079	80.77	2,136	2,066	70	81	$13	324	$23	27	148	1,327
County	50,500	772	15.29	641	592	49		2	49		6	74	
Cities and towns	36,534	2,112	57.81	606	585	21	81	11	6	23	21	37	1,327
School districts		1,195	(2)	889	889				269			37	
FREMONT	19,100	971	50.84	624	604	20	25	2	162		6	62	90
County	19,100	309	16.18	251	234	17		1	28		5	24	
Cities and towns	11,779	240	20.38	113	110	3	25	1			1	10	90
School districts		422	(2)	260	260				134			28	
GARFIELD	10,100	714	70.69	510	501	9	13	2	119		17	29	24
County	10,100	345	34.16	276	268	8		2	33		16	18	
Cities and towns	4,338	102	23.51	62	61	1	13				1	2	24
School districts		267	(2)	172	172				86			9	
GILPIN	1,212	94	77.56	70	68	2			12		2	5	5
County	1,212	58	47.85	47	45	2			6		2	3	
Cities and towns	827	14	16.93	9	9								5
School districts		22	(2)	14	14				6			2	

GRAND	2,108	179	84.91	97	94	3	1		56			23	2
County	2,108	120	56.93	67	64	3			34			19	
Cities and towns	493	9	18.26	6	6		1						2
School districts		50	(2)	24	24				22			4	
GUNNISON	5,527	478	86.48	283	276	7	3	1	89		21	33	48
County	5,527	257	46.50	169	163	6		1	48		21	18	
Cities and towns	3,111	87	27.97	29	28	1	3					7	48
School districts		134	(2)	85	85				41			8	
HINSDALE	449	46	102.45	24	23	1			14			8	
County	449	35	77.95	19	18	1			8			8	
Cities and towns	259	1	3.86	1	1								
School districts		10	(2)	4	4				6				
HUERFANO	17,100	641	37.49	412	403	9	43	2	134		2	17	31
County	17,100	256	14.97	211	202	9		2	35			8	
Cities and towns	6,285	112	17.82	36	36		43				2		31
School districts		273	(2)	165	165				99			9	
JACKSON	1,400	102	72.86	46	42	4			32		5	4	15
County	1,400	57	40.71	28	24	4			22		5	2	
Cities and towns	284	19	66.90	3	3							1	15
School districts		26	(2)	15	15				10			1	
JEFFERSON	23,100	983	42.55	682	649	33	26	9	173		3	50	40
County	23,100	465	20.13	370	344	26		8	52		3	32	
Cities and towns	6,065	142	23.41	73	66	7	26	1				2	40
School districts		376	(2)	239	239				121			16	
KIOWA	3,800	252	66.32	174	170	4			63		2	11	2
County	3,800	104	27.37	69	65	4			26		2	7	
Cities and towns	674	7	10.39	5	5								2
School districts		141	(2)	100	100				37			4	
KIT CARSON	9,900	651	65.76	388	377	11	20	1	123		4	55	60
County	9,900	232	23.43	177	167	10		1	28		1	25	
Cities and towns	2,880	114	39.58	23	22	1	20				3	8	60
School districts		305	(2)	188	188				95			22	
LAKE	4,899	247	50.42	193	191	2		1	42		1	10	
County	4,899	137	27.96	116	114	2		1	12		1	7	
Cities and towns	3,771	29	7.69	28	28							1	
School districts		81	(2)	49	49				30			2	
LA PLATA	13,300	604	45.41	411	404	7	19		91		6	36	41
County	13,300	223	16.77	187	181	6	1		19		5	11	
Cities and towns	6,598	120	18.19	56	55	1	18				1	4	41
School districts		261	(2)	168	168				72			21	

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. V.
[2] Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Licenses and permits							
LARIMER	34,000	$2,229	$65.56	$1,386	$1,333	$53	$88	$9	$273	$1	$40	$111	$321
County	34,000	825	24.26	674	639	35		3	49		25	74	
Cities and towns	19,436	694	35.71	261	243	18	88	6		1	15	2	321
School districts		710	(2)	451	451				224			35	
LAS ANIMAS	36,008	1,729	48.02	1,170	1,144	26	59	1	348			44	107
County	36,008	597	16.58	530	510	20			54			13	
Cities and towns	13,527	339	25.06	172	166	6	59	1					107
School districts		793	(2)	468	468				294			31	
LINCOLN	7,850	503	64.08	309	295	14	1	2	142			37	12
County	7,850	209	26.62	124	110	14		2	62			21	
Cities and towns	2,367	34	14.36	21	21		1						12
School districts		260	(2)	164	164				80			16	
LOGAN	20,200	1,363	67.48	883	857	26	161	7	189	1	6	47	69
County	20,200	461	22.82	388	365	23		6	31		3	33	
Cities and towns	8,551	254	29.70	129	126	3	49	1		1	3	2	69
School districts		535	(2)	366	366				158			11	
Other civil divisions		113	(2)				112					1	
MESA	26,500	1,488	56.15	865	829	36	195	4	206		29	75	114
County	26,500	478	18.04	381	355	26		1	43		15	38	
Cities and towns	13,092	433	33.07	161	151	10	123	3			14	18	114
School districts		505	(2)	323	323				163			19	
Other civil divisions		72	(2)				72						
MINERAL	640	56	87.50	28	24	4			16		5	3	4
County	640	37	57.81	21	17	4			8		5	3	
Cities and towns	384	7	18.23	3	3								4
School districts		12	(2)	4	4				8				

MOFFAT	4,861	327	67.27	164	160	4		2	77		13	59	12
County	4,861	197	40.53	98	95	3		2	31		13	53	
Cities and towns	1,418	27	19.04	15	14	1							12
School districts		103	(5)	51	51				46			6	
Other civil divisions													
MONTEZUMA	8,100	309	38.15	187	181	6	3		83		9	15	12
County	8,100	143	17.65	102	96	6			26		9	6	
Cities and towns	2,124	31	14.60	16	16		3						12
School districts		135	(5)	69	69				57			9	
MONTROSE	11,742	545	46.41	361	350	11	3	1	98		10	38	34
County	11,742	228	19.42	154	145	9			42		10	22	
Cities and towns	4,380	96	21.92	48	46	2	3	1				10	34
School districts		221	(5)	159	159				56			6	
MORGAN	18,700	1,103	58.98	688	669	19	72	2	148		10	45	138
County	18,700	382	20.43	331	315	16		2	24		4	21	
Cities and towns	6,945	255	36.72	62	59	3	45				6	4	138
School districts		439	(5)	295	295				124			20	
Other civil divisions		27	(5)				27						
OTERO	24,700	1,146	46.40	766	741	25	71	6	160	2	6	51	84
County	24,700	362	14.66	314	292	22		5	18	1	4	20	
Cities and towns	12,876	270	20.97	153	150	3	24	1		1	1	6	84
School districts		465	(5)	299	299				142		1	23	
Other civil divisions		49	(5)				47					2	
OURAY	1,784	135	75.67	95	93	2		1	24			8	7
County	1,784	72	40.36	59	58	1			8			5	
Cities and towns	946	20	21.14	11	10	1		1				1	7
School districts		43	(5)	25	25				16			2	
PARK	2,100	191	90.95	113	106	7			66		9	3	
County	2,100	136	64.76	88	81	7			37		9	2	
Cities and towns	331	3	9.06	3	3								
School districts		52	(5)	22	22				29			1	
PHILLIPS	5,800	363	62.59	223	216	7	11	1	70		2	15	41
County	5,800	145	25.00	119	112	7		1	17		2	6	
Cities and towns	2,253	71	31.51	19	19		11						41
School districts		147	(5)	85	85				53			9	
PITKIN	1,770	104	58.76	69	68	1			30		1	4	
County	1,770	70	39.55	52	51	1			15		1	2	
Cities and towns	705	6	8.51	5	5							1	
School districts		28	(5)	12	12				15			1	

[1] For an explanation of the population used in computing per capita figures, see text discussion, p V.
[5] Not computed

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Licenses and permits							
PROWERS	14,900	$921	$61.81	$493	$477	$16	$69	$3	$136		$1	$45	$174
County	14,900	313	21.01	257	244	13		3	36		1	16	
Cities and towns	6,414	248	38.67	52	49	3	22						174
School districts		313	(5)	184	184				100			29	
Other civil divisions		47	(5)				17						
PUEBLO	67,500	3,999	59.24	2,465	2,400	65	542	11	434	$2	44	123	378
County	67,500	868	12.86	757	711	46		2	40		8	61	
Cities and towns	51,000	1,432	28.08	773	754	19	219	9	9	2	36	6	378
School districts		1,369	(5)	935	935				355			49	
Other civil divisions		330	(5)				323					7	
RIO BLANCO	2,980	207	69.47	111	108	3			63		8	12	13
County	2,980	106	35.57	60	58	2			36		8	2	
Cities and towns	1,069	27	25.26	14	13	1							13
School districts		74	(5)	37	37				27			10	
RIO GRANDE	10,300	476	46.21	336	325	11	32	1	67		4	32	4
County	10,300	162	15.73	123	113	10		1	17		3	18	
Cities and towns	4,020	37	9.20	30	29	1					1	2	4
School districts		243	(5)	183	183				50			10	
Other civil divisions		34	(5)				32					2	
ROUTT	9,400	501	53.30	328	320	8	2	1	122		4	28	16
County	9,400	218	23.19	151	145	6			47		4	16	
Cities and towns	3,273	53	16.19	34	32	2	2	1					16
School districts		230	(5)	143	143				75			12	
SAGUACHE	6,500	333	51.23	199	194	5	29		78		6	20	1
County	6,500	157	24.15	103	98	5			35		6	13	
Cities and towns	2,742	10	3.65	7	7		2						1
School districts		137	(5)	89	89				43			5	
Other civil divisions		29	(5)				27					2	

SAN JUAN	2,000	100	50.00	63	62	1		2	18		4	6	7
County	2,000	58	29.00	41	40	1			8		4	5	
Cities and towns	1,498	17	11.35	8	8			2					7
School districts		25	(5)	14	14				10			1	
SAN MIGUEL	2,184	163	74.63	88	84	4			42		1	30	2
County	2,184	104	47.62	57	54	3			24		1	22	
Cities and towns	854	10	11.71	5	4	1						3	2
School districts		49	(5)	26	26				18			5	
SEDGWICK	5,800	421	72.59	263	253	10	21	1	65		3	14	54
County	5,800	127	21.90	103	93	10		1	15		3	5	
Cities and towns	2,560	91	35.55	32	32		3					2	54
School districts		185	(5)	128	128				50			7	
Other civil divisions		18	(5)				18						
SUMMIT	987	98	99.29	58	57	1			32			6	2
County	987	67	67.88	40	39	1			24			3	
Cities and towns	546	7	12.82	5	5								2
School districts		24	(5)	13	13				8			3	
TELLER	4,141	216	52.16	132	123	9		1	54	1	3	13	12
County	4,141	105	25.36	59	52	7		1	33		3	9	
Cities and towns	3,071	48	15.63	34	32	2				1		1	12
School districts		63	(5)	39	39				21			3	
WASHINGTON	9,591	603	62.87	428	410	18	3	3	86		46	32	5
County	9,591	292	30.45	229	211	18		3			46	14	
Cities and towns	1,664	20	12.02	13	13		2						5
School districts		290	(5)	186	186				86			18	
Other civil divisions		1	(5)				1						
WELD	67,000	3,517	52.49	2,368	2,296	72	105	6	464		18	326	230
County	67,000	1,154	17.22	907	845	62			55		10	182	
Cities and towns	25,302	610	24.11	310	300	10	28	6			8	28	230
School districts		1,675	(5)	1,151	1,151				409			115	
Other civil divisions		78	(5)				77					1	
YUMA	13,613	888	65.23	518	503	15	7	1	186		5	74	97
County	13,613	327	24.02	251	237	14		1	46		4	25	
Cities and towns	3,504	147	41.95	41	40	1	7				1	1	97
School districts		414	(5)	226	226				140			48	

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. V.
[5] Not computed

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Revenue receipts expressed in thousands]

CITY OR TOWN	Estimated population [1]	REVENUE RECEIPTS										
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Licenses and permits							
Grand total	845,660	$22,904	$35.47	$11,378	$10,768	$609	$2,672	$130	$63	$54	$492	$955	$7,162
30,000 population and over	376,300	16,484	43 81	8,556	8,059	497	1,803	95	63	42	415	809	4,710
Denver	291,700	13,019	44.63	7,226	6,765	461	1,503	81	48	17	362	761	3,021
Pueblo	51,000	1,432	28.08	773	754	19	219	9	9	2	36	6	378
Colorado Springs	33,600	2,033	60.51	557	540	17	81	5	6	23	17	33	1,311
8,000 to 30,000 population	57,800	1,835	31.75	800	758	42	382	14			40	49	550
Greeley	12,400	383	30.89	194	187	7	17	5			6	17	144
Fort Collins	12,000	366	30.50	175	159	16	74	5			13		99
Trinidad	11,600	322	27.76	160	155	5	59	1					102
Boulder	11,300	379	33.54	141	136	5	111				7	14	106
Grand Junction	10,500	385	36.67	130	121	9	121	3			14	18	99
2,500 to 8,000 population	91,794	2,281	24.85	878	849	29	310	8		10	23	36	1,016
Englewood	7,980	91	11.40	38	35	3	52	1					
Sterling	7,195	218	30.30	108	105	3	49	1			3	2	55
La Junta	7,193	134	18.63	74	72	2	12	1			1	5	41
Longmont	6,029	242	40.14	43	41	2	9			3	2		185
Canon City	5,938	151	25.43	64	62	2	20	1			1	9	56
Loveland	5,506	281	51.04	64	63	1	13	1		1			202
Walsenburg	5,503	103	18.72	30	30		42				2		29
Durango	5,460	114	21.11	52	51	1	18				1	4	39
Alamosa	5,107	82	16.06	64	62	2	1						17
Salida	5,065	60	11.85	36	34	2		1				1	22

Fort Morgan	4,423	184	41.60	34	32	2	23				6	3	118
Lamar	4,233	223	52.68	35	33	2	22						166
Leadville	3,771	29	7.69	28	28							1	
Montrose	3,566	79	22.15	42	40	2	3	1				9	24
Rocky Ford	3,426	89	25.98	54	54		11			1			23
Brighton	3,394	50	14.73	35	33	2	14					1	
Delta	2,938	80	27.23	31	30	1	14				6		29
Monte Vista	2,610	24	9.20	22	21	1					1	1	
Las Animas	2,517	47	18.67	24	23	1	7	1		5			10
Less than 2,500 population	119,766	2,304	19.24	1,142	1,102	40	177	13		2	14	70	886

[1] For an explanation of the population used in computing per capita figures, see text discussion, p V.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
Grand total	$84,570	$80.85	$59,889										$3,331	$5,691	$15,659
State government	21,446	20.50	13,751	$972	$689	$147	$4,266	$2,265	$4,119	$4	$14	$1,065	$270	340	7,355
Counties	15,151	20.13	13,762	3,455	301	44	3,612	1,259	4,533		3		555	169	1,220
Cities and towns	23,114	35.80	[1] 11,459											3,265	2,869	5,521
School districts [2]	23,733	(3)	20,607						20,607						1,598	1,528
Other civil divisions [4]	1,126	(3)	310									310		66	715	35
ADAMS	898	42.36	740											4	76	78
County	340	16.04	326	57	3		25	30	135				76			14
Cities and towns	96	15.15	55											4	36	1
School districts	436	(3)	343						343						30	63
Other civil divisions	26	(3)	16									16			10	
ALAMOSA	419	45.54	334											12	52	21
County	91	9.89	80	31	2		20	5	19				3		3	8
Cities and towns	77	14.63	52											12	10	3
School districts	221	(3)	189						189						22	10
Other civil divisions	30	(3)	13									13			17	
ARAPAHOE	844	34.88	726											7	70	41
County	324	13.39	304	60	14	1	94	23	105				7			29
Cities and towns	111	10.11	59											7	43	12
School districts	409	(3)	363						363						27	19

ARCHULETA	145	45.26	132											6	7
County	83	25.91	80	19	1	1	30	6	20				3		3
Cities and towns	9	11.19	8											1	
School districts	53	(3)	44						44					5	4
BACA	453	41 56	333											29	90
County	255	23.39	191	104			19	10	58					7	57
Cities and towns	19	7.74	6										1	11	1
School districts	179	(3)	136						136					11	32
BENT	445	48.72	397										8	26	14
County	196	21.46	184	51			55	11	60				7	4	8
Cities and towns	36	14.30	26										8	2	
School districts	199	(3)	184						184					9	6
Other civil divisions	14	(3)	3									3		11	
BOULDER	1,889	57 94	1,445										88	111	245
County	553	16 96	525	104	21		150	63	187					6	22
Cities and towns	644	29.30	276										88	72	208
School districts	692	(3)	644						644					33	15
CHAFFEE	405	49.39	360										5	16	24
County	196	23 90	190	89			37	17	46				1	6	
Cities and towns	69	11.70	45										5	7	12
School districts	140	(3)	125						125					3	12
CHEYENNE	269	72 25	242										5	16	6
County	91	24.44	91	29			27	7	27				1		
Cities and towns	11	18.49	4										5	2	
School districts	167	(3)	147						147					14	6
CLEAR CREEK	153	71 00	114										6		33
County	83	38.52	52	15	2		10	12	13						31
Cities and towns	25	14.46	18										6		1
School districts	45	(3)	44						44						1
CONEJOS	331	33.10	297										1	25	8
County	140	14.00	135	38			44	6	35				12	5	
Cities and towns	14	4 38	6										1	6	1
School districts	169	(3)	155						155					12	2
Other civil divisions	8	(3)	1									1		2	5
COSTILLA	172	29.15	162											8	2
County	112	18 98	110	30			57	6	17					2	
Cities and towns	1	3.97	1												
School districts	49	(3)	41						41					6	2
Other civil divisions	10	(3)	10									10			

[1] Not available by departments.
[2] Exclusive of county schools.
[3] Not computed
[4] Includes the Moffat Tunnel Improvement District, not distributable by counties.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
CROWLEY	$389	$65.55	$326											$17	$37	$9
County	121	20.39	121	$26	$7	$1	$28	$10	$48				$1			
Cities and towns	44	19.23	24											17	3	
School districts	203	(3)	168						168						27	8
Other civil divisions	21	(3)	13									$13			7	1
CUSTER	102	48.02	89											2	3	8
County	66	31.07	58	16	1		22	5	13				1		1	7
Cities and towns	3	5.60	1											2		
School districts	33	(3)	30						30						2	1
DELTA	666	46.57	548											34	53	31
County	250	17.48	235	40	11		100	13	66				5		3	12
Cities and towns	115	22.74	36											34	32	13
School districts	301	(3)	277						277						18	6
DENVER	21,231	72.78	13,129											1,050	1,934	5,118
County [5]																
Cities and towns (city of Denver)	14,715	50.45	7,857											1,050	1,474	4,334
School districts	6,516	(3)	5,272						5,272						460	784
DOLORES	91	65.90	82											1	7	1
County	69	49.29	63	21			32	1	8				1		6	
Cities and towns	2	4.47	1											1		
School districts	20	(3)	18						18						1	1

DOUGLAS	297	84.91	257											4	4	32
County	153	43.74	152	40	2		75	4	29				2		1	
Cities and towns	26	54.39	5											4	3	14
School districts	118	(3)	109						100							18
EAGLE	285	71.25	244											29	5	7
County	136	34.00	136	26	2	1	52	11	37				7			
Cities and towns	47	29.41	11											29	3	4
School districts	102	(3)	97						97						2	3
ELBERT	379	57.60	318											2	17	42
County	191	29.03	148	32	6		46	3	59				2		3	40
Cities and towns	9	11.22	4											2	3	
School districts	177	(3)	166						166						9	2
Other civil divisions	2	(3)													2	
EL PASO	3,705	73.37	2,500											571	239	395
County	772	15.29	715	159		6	143	140	251				16			57
Cities and towns	1,614	44.18	568											571	158	317
School districts	1,319	(3)	1,217						1,217						81	21
FREMONT	934	48.90	769											47	97	21
County	307	16.07	297	73	1		62	35	126							10
Cities and towns	204	17.32	89											47	60	8
School districts	423	(3)	383						383						37	3
GARFIELD	658	65.15	513											8	54	83
County	329	32.57	254	73	6		55	20	82				18		9	66
Cities and towns	82	18.90	44											8	23	7
School districts	247	(3)	215						215						22	10
GILPIN	98	80.86	83											3	4	8
County	58	47.85	53	27	1		16	4	5						1	4
Cities and towns	11	13.30	5											3	3	
School districts	29	(3)	25						25							4
GRAND	190	90.13	181											1	2	6
County	128	60.72	128	10	7		65	5	24				17			
Cities and towns	14	28.40	7											1	1	5
School districts	48	(3)	46						46						1	1
GUNNISON	462	83.59	332											31	31	68
County	229	41.43	187	48	7		74	15	41				2		6	36
Cities and towns	98	31.50	28											31	7	32
School districts	135	(3)	117						117						18	
HINSDALE	74	164.81	67												7	
County	61	135.86	55	28			21		6						6	
Cities and towns	1	3.86	1													
School districts	12	(3)	11						11						1	

[3] Not computed.

[5] Tabulated as municipal; coextensive with the city of Denver

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
HUERFANO	$664	$38.83	$595											$7	$45	$17
County	280	16.37	280	$91	$11		$95	$21	$61				$1			
Cities and towns	82	13 05	35											7	39	1
School districts	302	(3)	280						280						6	16
JACKSON	110	78.57	87											11	2	10
County	62	44.29	52	16			25	1	10							10
Cities and towns	21	73.94	8											11	2	
School districts	27	(3)	27						27							
JEFFERSON	950	41.13	841											28	50	31
County	436	18.87	426	99	9	$1	138	26	135				18			10
Cities and towns	109	17.97	47											28	23	11
School districts	405	(3)	368						368						27	10
KIOWA	278	73 16	259											2	11	6
County	122	32.11	113	29	4		33	4	33				10		9	
Cities and towns	7	10 39	5											2		
School districts	149	(3)	141						141						2	6
KIT CARSON	682	68.89	564											54	50	14
County	242	24.44	242	78			56	17	88				3			
Cities and towns	113	39.24	27											51	25	7
School districts	327	(3)	295						295						25	7

LAKE	252	51.44	233												2	17
County	136	27.76	122	75	1		22	2	20				2			14
Cities and towns	32	8.49	30												2	
School districts	84	(3)	81						81							3
LA PLATA	588	44.21	472											11	52	53
County	225	16.92	181	41	12	1	43	19	58				7		2	42
Cities and towns	96	14.55	53											11	32	
School districts	267	(3)	238						238						18	11
LARIMER	2,119	62.32	1,553											275	139	152
County	743	21.85	648	123	28	6	167	93	207				24		25	70
Cities and towns	629	32.36	241											275	57	56
School districts	747	(3)	664						664						57	26
LAS ANIMAS	1,739	48.29	1,434											36	88	181
County	641	17.80	552	158			110	46	238							89
Cities and towns	343	25.36	181											36	58	68
School districts	755	(3)	701						701						30	24
LINCOLN	523	66.62	472											12	24	15
County	231	29.43	228	70			67		74				17		3	
Cities and towns	34	14.36	16											12	6	
School districts	258	(3)	228						228						15	15
LOGAN	1,306	64.65	1,014											32	119	141
County	441	21.83	412	81	19		99	31	146				36		1	28
Cities and towns	258	30.17	92											32	65	69
School districts	556	(3)	468						468						44	44
Other civil divisions	51	(3)	42									$42			9	
MESA	1,413	53.32	1,081											57	135	140
County	494	18.64	424	57	10	4	91	17	137				108		10	60
Cities and towns	347	26.50	162											57	83	45
School districts	508	(3)	440						440						40	28
Other civil divisions	64	(3)	55									55			2	7
MINERAL	61	95.31	58											2	1	
County	42	65.63	42	2	2		29	3	5				1			
Cities and towns	5	13.02	2											2	1	
School districts	14	(3)	14						14							
MOFFAT	272	55.96	243											8	8	13
County	139	28.59	131	50			39		38				4			8
Cities and towns	20	14.10	9											8	3	
School districts	112	(3)	102						102						5	5
Other civil divisions	1	(3)	1									1				

[3] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
MONTEZUMA	$291	$35.93	$254											$9	$25	$3
County	128	15.80	121	$22	$4		$53	$6	$32		$1		$3		7	
Cities and towns	28	13.18	9											*9*	9	1
School districts	135	(3)	124						124						9	2
MONTROSE	507	43.18	422											23	34	28
County	202	17.20	173	35	8	$1	63	10	51				5		7	22
Cities and towns	89	20.32	50											23	13	3
School districts	216	(3)	199						199						14	3
MORGAN	978	52.30	733											128	49	68
County	*385*	*20.59*	*335*	67	7	3	79	35	132				12		1	49
Cities and towns	195	28.08	26											128	31	10
School districts	371	(3)	*346*						346						16	9
Other civil divisions	27	(3)	26									$26			1	
OTERO	1,174	47.53	946											*66*	124	38
County	356	14.41	354	67	10	5	89	*39*	135				9		2	
Cities and towns	*252*	*19.57*	*125*											66	57	4
School districts	512	(3)	450						450						37	25
Other civil divisions	54	(3)	*17*									17			28	9
OURAY	131	73.43	100											11	5	15
County	*71*	*39.80*	67	16	1		29	5	15				1		2	2
Cities and towns	20	21.14	6											11	2	1
School districts	40	(3)	27						27						1	12

PARK	199	94.76	166													2	31
County	139	66.19	110	38			33	9	28					2			29
Cities and towns	3	9.06	2														1
School districts	57	(3)	54						54							2	1
PHILLIPS	360	62.07	291												30	34	5
County	146	25.17	145	29	9		44	7	49					7		1	
Cities and towns	60	26.63	13												30	17	
School districts	154	(3)	133						133							16	5
PITKIN	94	53.11	89													5	
County	62	35.03	57	11			30	5	11							5	
Cities and towns	3	4.26	3														
School districts	29	(3)	29						29								
PROWERS	943	63.29	681												83	108	71
County	314	21.07	255	77	5	2	44	25	96					6		4	55
Cities and towns	208	32.43	67												83	58	
School districts	389	(3)	348						348							25	16
Other civil divisions	32	(3)	11										11			21	
PUEBLO	3,749	55.54	2,796												227	482	244
County	956	14.16	914	229	23	5	138	107	381					31			42
Cities and towns	1,145	22.45	597												227	195	126
School districts	1,444	(3)	1,281						1,281							87	76
Other civil divisions	204	(3)	4										4			200	
RIO BLANCO	195	65.44	179												3	12	1
County	111	37.25	111	31		3	50		26					1			
Cities and towns	13	12.16	2												3	8	
School districts	71	(3)	66						66							4	1
RIO GRANDE	473	45.92	385												8	41	39
County	147	14.27	125	25	7		30	11	45					7			22
Cities and towns	46	11.44	26												8	5	7
School districts	258	(3)	225						225							25	8
Other civil divisions	22	(3)	9										9			11	2
ROUTT	537	57.13	448												13	30	46
County	250	26.60	205	59	4		64	20	56					2		5	40
Cities and towns	41	12.53	18												13	10	
School districts	246	(4)	225						225							15	6
SAGUACHE	333	51.23	277													30	26
County	148	22.77	123	16	2		57	9	41					3			20
Cities and towns	10	3.65	7													3	
School districts	149	(3)	130						130							13	6
Other civil divisions	26	(3)	12										12			14	

[3] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and *maintenance of general departments*										Operation and *maintenance* of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
SAN JUAN	$94	$47.00	$86										$2	$6	
County	50	25.00	46	$17			$15	$5	$9					4	
Cities and towns	18	12.02	16										2		
School districts	26	(3)	24						24					2	
SAN MIGUEL	207	94.78	197										3	6	$1
County	124	56.78	122	24	$2		63	9	17				$7	2	
Cities and towns	10	11.71	7										3		
School districts	73	(3)	68						68					4	1
SEDGWICK	375	64.66	297										26	35	17
County	116	20.00	116	22	4	$1	41	5	38				5		
Cities and towns	64	25.00	16										26	9	13
School districts	178	(3)	148						148					26	4
Other civil divisions	17	(3)	17									$17			
SUMMIT	97	98.28	82										1	3	11
County	67	67.88	56	15			26	5	10						11
Cities and towns	12	21.98	10										1	1	
School districts	18	(3)	16						16					2	
TELLER	219	52.89	206										5	6	2
County	118	28.50	116	48			36	13	19					2	
Cities and towns	37	12.05	28										5	4	
School districts	64	(3)	62						62						2

WASHINGTON	637	66 42	563										2	19	53
County	316	32 95	268	113	4	1	54	17	77			2		2	46
Cities and towns	21	12 62	10										2	7	2
School districts	299	(3)	284						284					10	5
Other civil divisions	1	(3)	1									1			
WELD	3,317	49.51	2,658										86	226	347
County	1,043	15.57	917	208	15		137	151	368		$2		36	6	120
Cities and towns	519	20.51	255										86	65	113
School districts	1,674	(3)	1,427						1,427					144	103
Other civil divisions	81	(3)	59									59		11	11
YUMA	838	61.56	656										67	45	70
County	334	24.54	298	70	6	1	64	24	130			3			36
Cities and towns	127	36 24	21										67	19	20
School districts	377	(3)	337						337					26	14

[3] Not computed.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR TOWN	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public service enterprises	Interest	Outlays
Grand total	$28,114	$35.80	$11,459	$3,285	$2,869	$5,521
30,000 population and over	17,391	46.22	8,973	1,833	1,813	4,775
Denver	14,715	50.45	7,857	1,050	1,474	4,334
Pueblo	1,145	22.45	597	227	195	126
Colorado Springs	1,534	45.65	519	556	144	315
8,000 to 30,000 population	1,508	26.09	802	202	211	233
Greeley	323	26.05	156	30	26	111
Fort Collins	303	25.25	184	116	3	----
Trinidad	327	28.19	176	32	51	68
Boulder	257	22.74	138	35	61	23
Grand Junction	298	28.38	148	40	70	31
2,500 to 8,000 population	2,154	23.47	846	560	423	325
Englewood	75	9.40	39	----	36	----
Sterling	225	31.27	83	23	50	69
La Junta	132	18.35	81	30	18	3
Longmont	340	56 39	113	48	2	177
Canon City	128	21.56	54	21	50	----
Loveland	283	51.40	41	147	43	52
Walsenburg	75	13.63	32	6	37	----
Durango	91	16.85	51	9	31	----
Alamosa	77	15.08	52	12	10	3
Salida	61	12.01	37	5	7	12
Fort Morgan	142	32.10	11	111	11	9
Lamar	185	43.70	59	76	50	----
Leadville	32	8.49	30	----	2	----
Montrose	73	20 47	43	20	10	----
Rocky Ford	78	22.77	31	16	31	----
Brighton	35	10.31	25	----	10	----
Delta	63	21.44	17	25	21	----
Monte Vista	23	8.81	21	----	2	----
Las Animas	36	14.30	26	8	2	----
Less than 2,500 population	2,058	17.18	838	610	422	188

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	$135,401	$83,926	$44,988	$6,497	$129,505	$123.81
State government	8,162	7,355		807	6,747	6.45
Counties	3,303	1,737		1,566	3,190	4.21
Cities and towns	63,771	44,805	17,686	1,280	61,510	95.27
School districts	32,863	30,029		2,834	31,821	(1)
Other civil divisions	[2] 27,302		[2] 27,302		[2] 26,237	(1)
ADAMS	1,663	1,057	472	134	1,663	78.44
County	45			45	45	2.12
Cities and towns	824	438	349	37	824	130.05
School districts	671	619		52	671	(1)
Other civil divisions	123		123		123	(1)
ALAMOSA	1,055	387	548	120	1,040	113.04
County	57	40		17	57	6.20
Cities and towns	331	142	189		328	62.33
School districts	308	205		103	301	(1)
Other civil divisions	359		359		354	(1)
ARAPAHOE	1,440	710	693	37	1,395	57.64
County						
Cities and towns	874	180	693	1	829	75.53
School districts	566	530		36	566	(1)
ARCHULETA	105	104		1	104	32.46
County						
Cities and towns	17	17			17	21.14
School districts	88	87		1	87	(1)
BACA	544	355	80	109	521	47.80
County	35	18		17	35	3.21
Cities and towns	217	137	80		213	36.73
School districts	292	200		92	273	(1)
BENT	457	142	221	94	432	47.30
County	68			68	68	7.44
Cities and towns	85		85		73	20.00
School districts	168	142		26	155	(1)
Other civil divisions	136		136		136	(1)
BOULDER	1,788	1,261	462	65	1,768	51.23
County						
Cities and towns	1,178	714	462	2	1,173	53.36
School districts	610	547		63	595	(1)
CHAFFEE	474	457	5	12	471	57.44
County	205	205			205	25.00
Cities and towns	154	145	5	4	154	26.12
School districts	115	107		8	112	(1)
CHEYENNE	300	297		3	287	77.09
County						
Cities and towns	41	41			28	47.06
School districts	259	256		3	259	(1)
CLEAR CREEK	44	44			34	15.78
County						
Cities and towns	43	43			33	10.09
School districts	1	1			1	(1)
CONEJOS	939	396	360	183	928	92.80
County	99	13		86	99	9.90
Cities and towns	136	123	12	1	136	42.53
School districts	356	260		96	345	(1)
Other civil divisions	348		348		348	(1)

[1] Not computed.
[2] Includes $15,470,000, debt on account of the Moffat Tunnel Improvement District, not distributable by counties.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
COSTILLA	$916	$137	$668	$111	$916	$155.25
County	73			73	73	12.37
Cities and towns						
School districts	175	137		38	175	(1)
Other civil divisions	668		668		668	(1)
CROWLEY	809	524	266	19	805	135.66
County	5			5	5	.84
Cities and towns	85	76	1	8	81	35.40
School districts	454	418		6	454	(1)
Other civil divisions	265		265		265	(1)
CUSTER	85	29		56	83	39.08
County	44			44	42	19.77
Cities and towns						
School districts	41	29		12	41	(1)
DELTA	959	767	46	146	929	64.97
County	61	8		53	42	2.94
Cities and towns	513	466	46	1	503	99.47
School districts	385	293		92	384	(1)
DENVER	43,890	33,057	9,331	1,502	43,227	148.19
County [3]						
Cities and towns (city of Denver)	33,604	23,282	9,331	981	33,098	113.47
School districts	10,286	9,775		521	10,129	(1)
DOLORES	105	92		13	97	69.29
County	80	73		7	78	55.71
Cities and towns						
School districts	25	19		6	19	(1)
DOUGLAS	149	100	27	22	128	36.59
County	11			11	11	3.14
Cities and towns	95	68	27		75	156.90
School districts	43	32		11	42	(1)
EAGLE	89	83		6	71	17.75
County						
Cities and towns	54	54			43	26.91
School districts	35	29		6	28	(1)
ELBERT	320	162	43	115	306	46.50
County	71			71	71	10.79
Cities and towns	43	43			42	52.37
School districts	103	119		44	150	(1)
Other civil divisions	43		43		43	(1)
EL PASO	5,420	4,991	325	104	4,825	95.54
County						
Cities and towns	3,735	3,373	325	37	3,164	86.60
School districts	1,685	1,618		67	1,661	(1)
FREMONT	1,866	1,352	295	119	1,653	86.54
County						
Cities and towns	1,028	733	295		991	84.13
School districts	738	619		119	662	(1)
GARFIELD	1,124	997	70	57	1,093	108.22
County	200	181		19	200	19.80
Cities and towns	483	407	70	6	463	106.73
School districts	441	409		32	430	(1)
GILPIN	107	74		33	107	88.28
County	20			20	20	16.50
Cities and towns	86	74		12	86	103.99
School districts	1			1	1	(1)
GRAND	66	62		4	61	28.94
County						
Cities and towns	40	37		3	40	81.14
School districts	26	25		1	21	(1)

[1] Not computed. [3] Tabulated as municipal; coextensive with the city of Denver.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
GUNNISON	$814	$642	$28	$144	$808	$146.19
County	200	132		68	195	35.28
Cities and towns	195	149	28	18	194	62.36
School districts	419	361		58	419	(1)
HINSDALE	154	117		37	154	342.98
County	136	105		31	136	302.90
Cities and towns	12	12			12	46.33
School districts	6			6	6	(1)
HUERFANO	830	532	270	28	736	43.04
County						
Cities and towns	691	421	270		629	100.08
School districts	139	111		28	107	(1)
JACKSON	58	52		6	56	40.00
County	6	5		1	6	4.29
Cities and towns	31	27		4	29	102.11
School districts	21	20		1	21	(1)
JEFFERSON	1,148	835	270	43	1,115	48.27
County						
Cities and towns	601	329	270	2	568	93.65
School districts	547	506		41	547	(1)
KIOWA	165	157		8	163	42.89
County						
Cities and towns	1			1	1	1.48
School districts	164	157		7	162	(1)
KIT CARSON	808	617	79	112	798	80.61
County	18			18	18	1.82
Cities and towns	379	300	79		369	128.13
School districts	411	317		94	411	(1)
LAKE	28	28			28	5.72
County						
Cities and towns	28	28			28	7.43
School districts						
LA PLATA	1,022	823	153	46	1,009	75.86
County	46	46			46	3.46
Cities and towns	689	536	153		686	103.97
School districts	287	241		46	277	(1)
LARIMER	4,118	3,322	621	175	3,732	109.76
County	263	175		88	208	6.12
Cities and towns	2,769	2,137	621	11	2,491	128.16
School districts	1,086	1,010		76	1,033	(1)
LAS ANIMAS	2,501	1,612	691	198	2,495	69.29
County	44			44	44	1.22
Cities and towns	1,921	1,210	691	20	1,919	141.86
School districts	536	402		134	532	(1)
LINCOLN	490	416	26	48	473	60.25
County	134	90		44	131	16.69
Cities and towns	108	82	26		106	44.78
School districts	248	244		4	236	(1)
LOGAN	2,133	1,520	429	184	2,011	99.55
County	8	8			8	.40
Cities and towns	1,198	917	278	3	1,099	128.52
School districts	776	595		181	753	(1)
Other civil divisions	151		151		151	(1)
MESA	3,427	1,811	1,427	189	3,396	128.15
County	188	150		38	188	7.09
Cities and towns	1,362	875	487		1,357	103.65
School districts	937	786		151	912	(1)
Other civil divisions	940		940		939	(1)

1 Not computed

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
MINERAL	$10	$10			$10	$15.63
County						
Cities and towns	10	10			10	26.04
School districts						
MOFFAT	177	143	$19	$15	167	34.36
County	24	24			20	4.11
Cities and towns	48	44	3	1	48	33.85
School districts	89	75		14	84	(1)
Other civil divisions	16		16		15	(1)
MONTEZUMA	289	207	41	41	282	34.81
County	21			21	21	2.59
Cities and towns	145	103	41	1	143	67.33
School districts	123	104		19	118	(1)
MONTROSE	682	589	18	75	652	55.53
County	151	116		35	151	12.86
Cities and towns	278	260	18		251	57.31
School districts	253	213		40	250	(1)
MORGAN	1,944	976	916	52	1,806	96.58
County	15			15	15	.80
Cities and towns	491	226	265		391	56.30
School districts	787	750		37	767	(1)
Other civil divisions	651		651		633	(1)
OTERO	2,430	1,443	850	137	2,394	96.02
County	34			34	34	1.38
Cities and towns	1,084	805	221	58	1,048	81.39
School districts	683	638		45	683	(1)
Other civil divisions	629		629		629	(1)
OURAY	102	70		23	96	53.81
County	51	38		13	46	25.78
Cities and towns	28	20		8	28	29.60
School districts	23	21		2	22	(1)
PARK	48	24		24	48	22.86
County	11			11	11	5.24
Cities and towns	1			1	1	3.02
School districts	36	24		12	36	(1)
PHILLIPS	608	528	69	11	570	98.28
County	31	26		5	31	5.34
Cities and towns	296	224	69	3	296	131.38
School districts	281	278		3	243	(1)
PITKIN	188	181		7	175	98.87
County	107	105		2	98	55.37
Cities and towns	76	76			72	102.13
School districts	5			5	5	(1)
PROWERS	2,012	1,320	632	60	1,968	132.08
County	38			38	38	2.55
Cities and towns	1,103	884	213	6	1,069	166.67
School districts	452	436		16	450	(1)
Other civil divisions	419		419		411	(1)
PUEBLO	9,552	3,744	5,470	338	9,198	136.27
County	264			264	264	3.91
Cities and towns	3,665	2,158	1,507		3,497	68.57
School districts	1,660	1,586		74	1,632	(1)
Other civil divisions	3,963		3,963		3,805	(1)
RIO BLANCO	280	271		9	267	89.60
County	1			1	1	.34
Cities and towns	150	150			143	133.77
School districts	129	121		8	123	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
RIO GRANDE	$1,237	$514	$699	$24	$1,217	$118.16
County						
Cities and towns	128	92	25	11	124	30.85
School districts	435	422		13	419	(1)
Other civil divisions	674		674		674	(1)
ROUTT	660	494	61	105	648	68.94
County	159	94		65	159	16.91
Cities and towns	233	166	61	6	223	68.13
School districts	268	234		34	266	(1)
SAGUACHE	367	230	72	65	361	55.54
County	42			42	42	6.46
Cities and towns	68	50	8	10	64	23.34
School districts	193	180		13	193	(1)
Other civil divisions	64		64		62	(1)
SAN JUAN	80	80			68	34.00
County	40	40			33	16.50
Cities and towns						
School districts	40	40			35	(1)
SAN MIGUEL	114	95		19	108	49.45
County	45	45			43	19.69
Cities and towns						
School districts	69	50		19	65	(1)
SEDGWICK	671	648	17	6	643	110.86
County	1			1	1	.17
Cities and towns	213	196	17		199	77.73
School districts	457	452		5	443	(1)
Other civil divisions						
SUMMIT	75	67		8	75	75.99
County	5			5	5	5.07
Cities and towns	35	32		3	35	64.10
School districts	35	35			35	(1)
TELLER	354	307		47	354	85.49
County	44			44	44	10.63
Cities and towns	307	307			307	99.97
School districts	3			3	3	(1)
WASHINGTON	473	366	38	69	446	46.50
County	38			38	38	3.96
Cities and towns	177	139	38		177	106.37
School districts	258	227		31	231	(1)
Other civil divisions						
WELD	6,401	3,519	2,648	234	5,144	76.78
County	64			64	64	.96
Cities and towns	1,270	989	265	16	1,199	47.39
School districts	2,684	2,530		154	2,370	(1)
Other civil divisions	2,383		2,383		1,511	(1)
YUMA	705	615	62	28	673	49.44
County						
Cities and towns	324	258	62	4	303	86.47
School districts	381	357		24	370	(1)

[1] Not computed.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR TOWN	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	$63,771	$44,805	$17,686	$1,280	$61,510	$95.27
30,000 population and over	40,634	28,456	11,163	1,015	39,412	104.74
Denver	33,594	23,282	9,331	981	33,098	113.47
Pueblo	3,665	2,158	1,507	----	3,497	68.57
Colorado Springs	3,375	3,016	325	34	2,817	83.84
8,000 to 30,000 population	6,065	3,800	2,237	28	5,889	101.89
Greeley	552	390	154	8	532	42.90
Fort Collins	1,716	1,212	504	----	1,590	132.50
Trinidad	1,788	1,085	683	20	1,788	154.14
Boulder	971	529	442	----	971	85.93
Grand Junction	1,008	554	454	----	1,008	96.00
2,500 to 8,000 population	8,009	5,240	2,712	57	7,532	82.05
Englewood	655	----	655	----	651	81.58
Sterling	921	643	278	3	829	116.22
La Junta	341	242	55	44	338	46.99
Longmont	17	----	17	----	17	2.82
Canon City	670	458	212	----	652	109.80
Loveland	800	692	98	10	693	125.86
Walsenburg	656	404	252	----	594	107.94
Durango	661	508	153	----	661	122.41
Alamosa	331	142	189	----	328	61.23
Salida	150	145	5	----	150	29.62
Fort Morgan	212	99	113	----	112	25.32
Lamar	978	765	213	----	956	225.84
Leadville	28	28	----	----	28	7.43
Montrose	213	195	18	----	196	54.96
Rocky Ford	612	458	154	----	581	160.59
Brighton	307	150	157	----	307	90.45
Delta	306	273	33	----	306	104.15
Monte Vista	63	38	25	----	60	22.99
Las Animas	85	----	85	----	73	29.00
Less than 2,500 population	9,063	7,309	1,574	180	8,677	72.45

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Grand total	$129,505	$99,198	$39,647	$123.81	$101 78	$44 89
State government	6,747	12,019	3,174	6 45	12.33	3.70
Counties	3,190	7,784	5,584	4.24	10 90	8.65
Cities and towns	61,510	45,186	27,287	95.27	77.34	51.07
School districts	31,821	18,961	[1] 3,345	(2)	(2)	(2)
Other civil divisions	[3] 26,237	15,248	257	(2)	(2)	(2)
Adams	1,663	1,027	86	78.44	64.76	8.41
Alamosa [4]	1,040	808	----------	113.04	153.19	----------
Arapahoe	1,395	943	92	57.64	64.33	7.82
Archuleta	104	54	109	32.46	14.66	29.65
Baca	521	31	31	47.80	3.02	9.94
Bent	432	326	276	47.30	29.90	48.48
Boulder	1,768	2,783	1,657	54.23	86.28	49.92
Chaffee	471	408	429	57.44	52.34	55.08
Cheyenne	287	241	64	77.09	64.02	13.56
Clear Creek	34	54	31	15.78	18.78	6.22
Conejos	928	1,238	318	92.80	143.47	26.26
Costilla	916	816	109	155.25	158.24	18.84
Crowley	805	641	28	135.66	93.15	(5)
Custer	83	25	13	39.08	11.02	6.78
Delta	929	1,157	697	64.97	84.61	42.60
Denver	43,227	21,476	9,279	148.19	81.34	41.43
Dolores	97	104	109	69.29	74.57	170.00
Douglas	128	99	10	36.59	27.41	5.06
Eagle	71	183	114	17.75	52.50	38 12
Elbert	306	257	36	46.50	34.71	6 00
El Paso	4,825	4,104	2,944	95.54	96.37	62.47
Fremont	1,653	937	932	86.54	52.41	49.02
Garfield	1,093	1,068	483	108.22	114.79	41.88
Gilpin	107	128	153	88.28	93.43	36.96
Grand	61	36	44	28.94	12.50	19.98
Gunnison	808	607	496	146.19	108.52	81.65
Hinsdale	154	215	181	342.98	399.32	280.40
Huerfano	736	585	270	43.04	32.84	18.07
Jackson	56	41	21	49.00	28.73	17.46
Jefferson	1,115	552	295	48.27	38.21	18.64
Kiowa	163	361	16	42.89	90.91	4.40
Kit Carson	798	1,199	24	80.61	129.12	2.52
Lake	28	79	805	5.72	11.84	73.16
La Plata	1,009	663	881	75.86	58.54	75.90
Larimer	3,732	1,768	687	109.76	61.96	23.15
Las Animas	2,495	2,105	1,392	69.29	52.18	37.13
Lincoln	473	494	101	60.25	55.59	13.46
Logan	2,011	4,410	577	99.55	212.92	49.86
Mesa	3,396	2,009	1,492	128.15	90.10	56.51
Mineral	10	12	41	15.63	15.28	33.11
Moffat	167	295	2	34.36	51.34	(5)
Montezuma	282	230	183	34.81	34.90	32.25
Montrose	652	712	461	55.53	58.08	37.90
Morgan	1,806	3,908	480	96.58	219.46	41.29
Otero	2,394	3,913	803	96.92	160.44	(5)

[1] Includes only the debt of school districts outside of cities and towns having a population of 2,500 and over. Debt on account of schools in cities and towns with a population of 2,500 and over is included with city or town liabilities.

[2] Not computed.

[3] Includes $15,470,000, debt on account of the Moffat Tunnel Improvement District, not distributable by counties.

[4] Organized since 1912.

[5] Not computed; population not estimated.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Ouray	$96	$190	$245	$53.81	$72.47	$69.75
Park	18	6	2	22.86	3.12	.84
Phillips	570	660	88	98.28	108.30	23.94
Pitkin	175	347	614	98.87	128.18	134.42
Prowers	1,968	1,334	587	132.08	89.20	51.55
Pueblo	9,198	5,724	4,491	136.27	97.00	77.43
Rio Blanco	267	64	111	89.60	19.26	43.56
Rio Grande	1,217	1,004	285	118.16	203.25	38.68
Routt	648	681	215	68.94	68.05	(1)
Saguache	361	1,052	11	55.54	221.01	2.57
San Juan	68	121	200	34.00	71.36	60.61
San Miguel	108	146	166	49.45	26.99	35.20
Sedgwick	643	1,435	107	110.86	318.70	28.71
Summit	75	71	51	75.99	41.13	25.49
Teller	354	780	888	85.49	116.46	61.89
Washington	446	413	55	46.50	32.88	7.99
Weld	5,144	8,534	1,005	76.78	147.41	21.63
Yuma	673	855	94	49.44	55.96	9.65

[1] Not computed; population not estimated.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1932			1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property					
State total	$1,447,170	$917,459	$529,711	$1,550,762	$422,330	$1,383.53	$1,591.13	$478.14
Adams	28,053	18,105	9,948	32,480	6,636	1,323.25	2,049.03	648.42
Alamosa [1]	9,061	5,816	3,245	9,344	----------	984.89	1,770.70	----------
Arapahoe	21,589	15,005	6,584	20,722	5,313	892.11	1,412.84	449.82
Archuleta	4,283	1,567	2,716	4,821	1,416	1,336.77	1,315.69	383.93
Baca	12,939	8,181	4,758	10,673	872	1,187.06	1,033.31	282.43
Bent	12,295	6,657	5,638	14,374	2,797	1,346.07	1,317.96	491.40
Boulder	43,739	28,171	15,568	46,634	12,816	1,341.69	1,445.80	386.22
Chaffee	9,322	4,638	4,684	10,703	3,527	1,136.83	1,374.42	452.38
Cheyenne	11,818	7,810	4,008	20,647	2,568	3,174.32	5,488.26	543.95
Clear Creek	5,273	3,500	1,773	5,529	2,617	2,446.87	1,912.43	523.38
Conejos	7,866	4,714	3,152	8,668	3,286	786.60	1,004.79	271.66
Costilla	4,557	2,996	1,561	5,797	2,481	772.37	1,123.87	429.38
Crowley	8,471	5,557	2,914	11,652	2,402	1,427.54	1,693.10	(2)
Custer	2,654	1,749	905	3,104	751	1,249.53	1,391.30	385.67
Delta	13,089	7,726	5,363	17,349	5,396	915.31	1,269.31	329.97

[1] Organized since 1912.
[2] Not computed; population not estimated.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1932			1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property					
Denver	$443,909	$303,683	$140,226	$377,025	$133,835	$1,521.80	$1,408.96	$562.60
Dolores	1,530	1,016	514	1,635	422	1,092.86	1,169.06	656.69
Douglas	10,591	4,703	5,888	11,518	2,956	3,027.73	3,198.46	919.07
Eagle	7,228	3,104	4,124	6,738	2,193	1,807 00	1,931.32	734.83
Elbert	14,044	8,705	5,339	19,065	2,705	2,134.35	2,574.67	446.69
El Paso	70,730	48,831	21,899	69,852	22,409	1,400.59	1,580.16	475.51
Fremont	20,591	12,461	8,130	21,072	6,843	1,078.06	1,178.30	360.01
Garfield	16,543	8,316	8,227	17,293	4,880	1,637 92	1,858.71	422.71
Gilpin	3,153	1,694	1,459	2,827	2,027	2,601.49	2,072.21	490.59
Grand	6,274	2,939	3,335	4,723	1,389	2,976.28	1,648.41	615.03
Gunnison	14,528	6,619	7,909	15,863	4,500	2,628.65	2,837.81	740 95
Hinsdale	978	581	397	937	560	2,178.17	1,742.45	867.36
Huerfano	13,944	7,042	6,902	15,776	3,878	815.44	886.52	259.95
Jackson	3,111	1,665	1,446	4,289	1,206	2,222.14	3,014.14	1,012.80
Jefferson	25,514	17,384	8,130	24,058	6,042	1,104.50	1,665.73	381.68
Kiowa	11,183	7,211	3,972	15,081	1,909	2,942.89	3,793.89	528.65
Kit Carson	17,038	12,548	4,490	29,996	2,829	1,721.01	3,231.30	300.92
Lake	7,356	3,864	3,492	8,242	5,946	1,501.53	1,243.06	560.97
La Plata	13,858	7,724	6,134	15,179	5,303	1,041.95	1,340.82	440.26
Larimer	45,424	27,515	17,909	52,274	9,524	1,336.00	1,831.48	320.92
Las Animas	37,700	20,048	17,652	44,172	13,477	1,046.99	1,094.78	359.61
Lincoln	15,634	10,667	4,967	23,453	2,722	1,991.50	2,641.74	361.09
Logan	32,150	18,788	13,362	42,188	5,964	1,591.58	2,036.77	515.05
Mesa	27,084	16,875	10,209	29,507	8,208	1,022.04	1,323.10	314.36
Mineral	1,469	727	742	1,457	743	2,295.31	1,870.84	599.77
Moffat	6,211	4,204	2,007	6,760	1,331	1,277.72	1,177.71	(1)
Montezuma	5,196	3,401	1,795	6,213	2,544	641.48	944.92	448.81
Montrose	10,450	6,435	4,015	16,246	3,708	889.97	1,325.97	304.92
Morgan	24,716	13,772	10,944	29,174	4,775	1,321.71	1,638.14	410.69
Otero	29,014	17,757	11,257	33,200	8,175	1,174 66	1,361.09	(1)
Ouray	3,515	2,053	1,462	4,520	2,743	1,970.29	1,725.19	780.54
Park	8,114	3,562	4,552	8,925	2,686	3,863.81	4,514.34	1,077.68
Phillips	13,317	9,716	3,601	17,501	1,852	2,296.03	2,871.42	501.11
Pitkin	3,292	2,130	1,162	4,732	1,953	1,859.89	1,748.10	427.66
Prowers	19,352	12,009	7,343	23,239	4,906	1,208.79	1,553 58	438.78
Pueblo	76,874	47,402	29,472	72,243	28,005	1,138.87	1,223.81	482.85
Rio Blanco	4,810	3,145	1,665	5,667	1,184	1,614.09	1,696.83	466.14
Rio Grande	9,417	6,276	3,141	11,506	2,737	914.27	1,412.54	371 51
Routt	15,391	8,627	6,764	15,731	3,410	1,637.34	1,570.75	(1)
Saguache	8,934	4,525	4,409	11,500	3,133	1,374 46	2,415.49	795.72
San Juan	3,496	2,393	1,103	3,422	2,036	1,748 00	2,012.77	617.56
San Miguel	4,032	2,478	1,554	8,088	3,834	1,846.15	1,489.49	815.86
Sedgwick	11,249	6,768	4,481	11,335	1,734	1,939.48	2,517.12	463.90
Summit	4,319	2,061	2,258	5,337	1,848	4,375.89	3,098.00	922.47
Teller	4,454	2,555	1,899	7,334	8,135	1,075.59	1,095.25	566.88
Washington	13,424	9,305	4,059	29,107	2,720	1,399.65	2,319.64	393.77
Weld	90,347	54,243	36,104	116,164	20,439	1,348.46	2,006.64	440 07
Yuma	20,673	15,680	4,993	26,032	2,928	1,518.62	1,702.90	299.30

[1] Not computed; population not estimated.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND TOWNS, AND SCHOOL DISTRICTS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX							AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1932					1922	1912			
	Total	State	County	Cities and towns	School districts			1932	1922	1912
State total	[1] $44,887	[1] $5,074	$11,094	$10,865	$17,854	$44,588	$16,931	$3.10	$2.88	$4.01
Adams	727	98	287	72	270	705	185	2.59	2.17	2.79
Alamosa [2]	320	32	94	58	136	338	-------	3.53	3.62	------
Arapahoe	701	75	220	92	305	572	192	3.25	2.76	3.61
Archuleta	101	15	48	9	29	116	64	2.36	2.41	4.52
Baca	349	45	149	25	130	247	24	2.70	2.31	2.75
Bent	317	43	149	23	102	357	119	2.58	2.48	4.25
Boulder	1,244	153	393	198	500	1,366	564	2.84	2.93	4.40
Chaffee	312	33	143	46	90	297	150	3.35	2.77	4.25
Cheyenne	247	41	63	12	131	349	80	2.09	1.69	3.12
Clear Creek	162	18	82	23	39	138	121	3.07	2.50	4.62
Conejos	250	27	106	15	102	283	150	3.18	3.26	4.56
Costilla	193	16	91	3	83	325	100	4.21	5.61	4.03
Crowley	226	30	68	27	101	323	86	2.67	2.77	3.58
Custer	75	9	40	2	24	77	31	2.83	2.48	4.13
Delta	526	46	227	50	203	511	278	4.02	2.95	5.15
Denver	14,227	1,549	-------	6,641	6,037	10,417	4,666	3.20	2.76	3.49
Dolores	57	5	37	2	13	58	23	3.73	3.55	5.45
Douglas	215	37	101	10	67	208	90	2.03	1.81	3.04
Eagle	219	25	113	12	69	240	94	3.03	3.56	4.20
Elbert	313	49	152	8	104	384	91	2.23	2.01	3.36
El Paso	2,418	247	599	549	1,023	2,223	962	3.42	3.18	4.20
Fremont	673	72	220	105	276	682	342	3.27	3.24	5.00
Garfield	555	58	265	64	168	626	233	3.35	3.02	4.77
Gilpin	107	11	68	10	18	103	105	3.36	3.64	5.18
Grand	128	22	69	7	30	113	52	2.04	2.39	3.80
Gunnison	372	51	150	30	132	328	210	2.56	2.07	4.66
Hinsdale	36	3	22	2	9	30	20	3.68	4.16	3.57
Huerfano	495	49	213	41	192	493	169	3.55	3.13	4.36
Jackson	48	11	20	3	14	79	38	1.54	1.84	3.15
Jefferson [3]	735	80	306	54	286	538	266	2.88	2.24	4.40
Kiowa	244	39	86	4	115	288	63	2.18	1.91	3.30
Kit Carson	500	60	189	38	213	584	72	2.93	1.95	2.55
Lake	282	26	127	54	75	286	293	3.83	3.47	4.93
La Plata	505	48	207	60	190	445	193	3.64	2.93	3.64
Larimer	1,419	159	560	229	471	1,320	451	3.12	2.53	4.74
Las Animas	1,256	132	501	165	458	1,301	480	3.33	3.15	3.56
Lincoln	422	55	167	21	179	459	102	2.70	1.96	3.75
Logan	914	112	322	125	355	1,434	214	2.84	3.40	3.59
Mesa	961	95	324	165	377	1,032	477	3.55	3.50	5.75
Mineral	30	5	16	4	5	44	43	2.01	3.02	5.79
Moffat	206	22	106	16	62	190	47	3.32	2.81	3.53
Montezuma	208	18	102	17	71	226	120	4.00	3.64	5.07
Montrose	406	36	169	45	156	510	212	3.89	3.14	5.72
Morgan	655	86	235	58	276	1,128	216	2.65	3.87	4.52
Otero	838	101	268	140	329	1,103	356	2.89	3.59	4.34
Ouray	112	12	64	12	24	159	116	3.19	3.52	4.23
Park	138	29	76	3	30	157	58	1.70	1.76	2.10
Phillips	294	46	119	24	105	328	56	2.21	1.87	3.02
Pitkin	96	11	59	10	16	151	126	2.92	3.19	6.45
Prowers	585	67	230	49	219	603	266	2.92	2.59	5.32
Pueblo	2,886	268	707	893	1,018	2,541	1,240	3.75	3.52	4.43
Rio Blanco	139	17	68	13	41	145	59	2.89	2.56	4.98
Rio Grande	393	33	103	38	219	433	151	4.17	3.74	5.52
Routt	451	54	199	43	155	488	127	2.93	2.78	3.72
Saguache	214	31	80	12	91	315	103	2.40	2.74	3.29

[1] Includes $23,409, levies for range cattle, sheep, and goats, not distributable by counties.
[2] Organized since 1912.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND TOWNS, AND SCHOOL DISTRICTS, BY COUNTIES: 1932, 1922, AND 1912—Con.

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX							AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1932					1922	1912			
	Total	State	County	Cities and towns	School districts			1932	1922	1912
San Juan	$102	$12	$57	$10	$23	$91	$98	$2.92	$2.66	$4 81
San Miguel	159	14	91	10	44	238	129	3.94	2.94	3.36
Sedgwick	321	30	111	34	137	383	82	2 85	3.38	4.73
Summit	108	15	58	6	29	123	71	2.50	2.30	3.84
Teller	195	16	80	41	58	296	466	4.38	4.04	5.73
Washington	300	47	149	15	179	565	89	2 91	1.94	3.27
Weld	2,609	315	760	290	1,244	3,881	737	2 89	3.34	3 61
Yuma	498	72	191	28	207	676	105	2.41	2 60	3 59

CONNECTICUT

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Connecticut relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 8 counties, the 40 cities and boroughs (including 14 consolidated towns and cities and 1 consolidated town and borough), the 42 school districts, the 154 towns, the 59 fire districts, the 33 improvement districts, the 1 metropolitan district, and the 18 other civil divisions, or a total of 356 political units that have power to levy taxes or incur debt.

The data for Connecticut were compiled from reports on file in the offices of the State tax commissioner and State department of education, Hartford, Conn., and from reports received through correspondence.

Fiscal year.—For Connecticut the fiscal year reported for the State government is that ending June 30, 1932, while the statistics for the counties, the cities and boroughs, the school districts, the towns, the fire districts, the improvement districts, the metropolitan district, and the other civil divisions are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Connecticut on January 1, 1932, was 1,630,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies, 1931.—The following statement discloses that for Connecticut the aggregate of governmental costs, including those for capital outlays, is in excess of the revenue receipts. The State government, the cities and boroughs, the school districts, the towns, and the improvement districts show an excess of governmental costs over revenue receipts, but for the counties, the fire districts, the metropolitan district, and the other civil divisions, an excess of revenue receipts over governmental costs is shown.

Although the aggregate of governmental costs, including those for capital outlays, is $10,663,766 more than the revenue receipts, the revenue receipts exceed governmental costs, exclusive of capital outlays, by $22,855,088.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING-FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Percent of total	Total	Percent of total	Total	Percent of total	Total	Percent of total
Total	$128,221,854	100.0	$138,885,620	100.0	$160,700,082	100.0	$75,609,776	100.0
State government	37,470,591	29.2	41,400,545	29.8	108,342	.1	1,775,355	2.3
Counties	1,915,217	1.5	1,728,258	1.2	2,938,180	1.8	1,151,728	1.5
Cities and boroughs	54,274,853	42.3	59,472,840	42.8	103,234,974	64.2	45,706,452	60.5
School districts[1]	2,467,232	1.9	2,651,550	1.9	10,755,938	6.7	1,594,210	2.1
Towns	30,049,364	23.4	31,780,230	22.9	41,386,656	25.8	24,690,328	32.7
Fire districts	699,962	.5	557,044	.4	868,454	.5	410,123	.5
Improvement districts	154,326	.1	234,064	.2	190,917	.1	132,155	.2
Metropolitan district	1,163,194	.9	959,650	.7	311,062	.2	57,248	.1
Other civil divisions	117,085	.1	101,430	.1	896,559	.6	92,177	.1

[1] Exclusive of data for schools under the administration of cities and boroughs and towns.

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Connecticut and all subdivisions of the State amounted to $128,221,854, or an average of $78.66 for each person in the State. Of this amount $37,470,591 was for the State; $1,915,247 for the counties; $54,274,853 for the cities and boroughs; $2,467,232 for the school districts; $30,049,364 for the towns; $609,962 for the fire districts; $154,326 for the improvement districts; $1,163,194 for the metropolitan district; and $117,085 for the other civil divisions. The revenues collected include $73,943,111, general property taxes; $10,611,120, special taxes; $1,035,279, poll taxes; $20,601,695, licenses and permits; $1,326,374, special assessments; $6,746,331, subventions, donations, and pension assessments; $2,480,987, interest, rents, and highway privileges; $4,303,555, earnings of public service enterprises; $6,390,072, earnings of general departments; and $783,330, fines, forfeits, and escheats. Of the $6,746,331 classified as subventions, donations, and pension assessments, $1,993,644 represents subventions by the Federal Government to the State, principally for highways. .

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and the cities and boroughs and towns having a population of 2,500 and over.

General property taxes of the State, the counties, and the cities and boroughs having a population of 2,500 and over amounted to $9,315,000 in 1912, $32,840,000 in 1922, and $47,144,130 in 1931, this being an increase of 43.6 percent from 1922 to 1931, and of 406.1 percent from 1912 to 1931. Special taxes amounted to $4,844,000 in 1912, $5,780,000 in 1922, and $9,642,138 in 1931. Poll taxes amounted to $401,000 in 1912, $363,000 in 1922, and $587,312 in 1931. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to $1,348,000 in 1912, $9,645,000 in 1922, and $20,393,733 in 1931. Special assessments amounted to $398,000 in 1912, $1,184,000 in 1922, and $814,571 in 1931.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Connecticut and all subdivisions of the State for 1931 amounted to $138,885,620, or an average expenditure of $85.21 per person. Of the total amount expended, $41,400,545 was disbursed by the State Government; $1,728,258 by the counties; $59,472,840 by the cities and boroughs; $2,651,550 by the school districts; $31,780,239 by the towns; $557,044 by the fire districts; $234,064 by the improvement districts; $959,650 by the metropolitan district; and $101,430 by the other civil divisions. The total comprises $94,861,292 for operation and maintenance of general departments; $2,599,510 for operation and maintenance of public-service enterprises; $7,905,964 for interest on debt; and $33,518,854 for outlays or permanent improvements.

The payments for operation and maintenance of general departments are distributed as follows: General government, $8,376,355; protection to person and property, $12,943,150; health and sanitation, $5,765,401; development and conservation of natural resources by State government, $1,032,461; highways, $11,405,125; charities, hospitals, and corrections, $13,296,696; schools, $34,605,030; libraries, $1,093,721; recreation, $1,985,522; and miscellaneous, $4,357,831. Expenditures for maintenance of schools other than schools of the State government and those for cities of over 30,000 population may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data for Connecticut were limited to the State, counties, and the towns and cities and boroughs with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1931 the payments for operation and maintenance of general departments

and public service enterprises of the State, counties, and cities and boroughs of 2,500 population and over increased from $15,748,000 to $69,510,541, or 341.4 percent; interest payments, from $1,477,000 to $5,080,631, or 244 percent; and outlay payments, from $4,307,000 to $27,757,117, or 544.5 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the cities and boroughs, the school districts, the towns, the fire districts, the improvement districts, the metropolitan district, and the other civil divisions, by counties.

Table 6 presents for the individual cities and boroughs, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking fund assets, for the year 1931. The aggregate debt of the cities and boroughs in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1931, 1922, and 1912, covering the gross debt less sinking fund assets—total and per capita—of the government of the State, the counties, the cities and boroughs, the school districts, and the towns. The amounts shown opposite the name of each county represent the combined debt of the county government and all minor civil divisions of the county.

For 1931 the combined gross debt of Connecticut and all subdivisions of the State less sinking fund assets set aside to meet such debt was $160,700,082, or an average per capita of $98.59. In 1922 the average per capita was $70.33, and in 1912, $44.03.

Of the total debt reported for 1931, $108,342 was for the State government; $2,938,180 for the counties; $103,234,974 for the cities and boroughs; $10,755,938 for the school districts; $41,386,656 for the towns; $868,454 for the fire districts; $199,917 for the improvement districts; $311,062 for the metropolitan district; and $896,559 for the other civil divisions.

The gross debt of the State government, less sinking fund assets, decreased 98.2 percent from 1922 to 1931 and 98.5 percent from 1912 to 1931. Similar debt for all minor civil divisions combined increased 69.3 percent from 1922 to 1931 and 257.5 percent from 1912 to 1931.

ASSESSED VALUATIONS

In Connecticut property is assessed by town assessors, one elected annually for a term of 3 years, except in towns in which officers are elected biennially, in which case assessors are elected for a term of 4 years.

Lists of property are required to be filed with the assessors on or before October 1 of each year. All property is assessed at its fair market value, which is deemed to be the present true and actual value thereof. Assessors are required during each period of 10 years after February 1, 1930, to make a revaluation of real estate. All valuations must be separately approved by a majority of the assessors. All school district, fire district, and highway taxes, or taxes of any other subdivision of a town, are laid on the assessment list of the town.

The assessed valuation of all property in Connecticut subject to levies of the general property tax was $3,151,283,930 in 1931 as compared with $1,962,764,000 in 1922 and $1,041,334,000 in 1912. The per capita assessed valuation increased from $881.15 in 1912 to $1,367.39 in 1922, and to $1,933.30 in 1931.

TAX LEVIES

In Connecticut collection of taxes is made by the town collector, who is elected at the annual town meeting for 1 year, unless otherwise provided by law. Any town, city, or other municipality may determine the date on which taxes are to be paid. When any community authorized to raise money by taxation lays a tax, it is required to appoint a collector thereof.

The total levies of the general property tax for the State and all subdivisions were $16,489,000 for 1912, $47,794,000 for 1922, and $75,609,776 for 1931, this being a per capita of $13.95, $33.30, and $46.39, respectively.

Of the total levies reported for 1931, $1,775,355 was for the State government; $1,151,728 for the counties ; $45,706,452 for the cities and boroughs; $1,594,210 for the school districts; $24,690,328 for the towns; $410,123 for the fire districts; $132,155 for the improvement districts; $57,248 for the metropolitan district; and $92,177 for the other civil divisions. The average rate of levy per $100 of the assessed valuation was $1.58 for 1912, $2.44 for 1922, and $2.40 for 1931.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND BOROUGHS, SCHOOL DISTRICTS, TOWNS, FIRE DISTRICTS, IMPROVEMENT DISTRICTS, METROPOLITAN DISTRICT, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
				Taxes										
		Total	Per capita	Total	General property	Special	Poll	Licenses and permits	Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
Grand total	1,630,000	$128,222	$78.66	$106,191	$73,943	[2] $10,611	$1,035	$20,602	$1,326	$783	$4,384	$2,363	$2,431	$6,390	$4,304
State government	1,630,000	37,471	22.99	29,824	1,842	[2] 8,127	-------	19,855	406	315	1,994	997	1,407	2,525	3
Counties	1,630,000	1,915	1.17	1,320	1,063	-------	-------	257	-------	-------	349	-------	29	217	-------
Cities and boroughs [3]	1,058,318	54,275	51.28	46,781	44,389	1,521	587	284	410	301	534	336	765	2,084	3,064
School districts [4]	-------	2,467	(5)	1,579	1,480	99	-------	-------	-------	-------	309	418	62	99	-------
Towns	-------	30,049	(5)	25,904	24,425	826	448	205	387	167	1,195	611	179	1,401	205
Fire districts	-------	610	(5)	534	499	34	-------	1	11	-------	-------	-------	5	20	40
Improvement districts	-------	155	(5)	125	125	-------	-------	-------	18	-------	3	1	1	3	4
Metropolitan district	-------	1,163	(5)	57	57	-------	-------	-------	86	-------	-------	-------	32	-------	988
Other civil divisions	-------	117	(5)	67	63	4	-------	-------	8	-------	-------	-------	1	41	-------
FAIRFIELD	397,900	23,319	58.61	20,767	20,091	240	240	196	313	101	356	380	217	585	600
County	397,900	369	.93	272	206	-------	-------	66	-------	-------	56	-------	3	38	-------
Cities and boroughs [6]	267,254	13,118	49.08	11,800	11,437	133	156	74	59	76	122	48	139	287	587
Towns	-------	9,777	(5)	8,654	8,407	107	84	56	245	25	178	332	74	256	13
Fire districts	-------	9	(5)	6	6	-------	-------	-------	-------	-------	-------	-------	-------	3	-------
Improvement districts	-------	46	(5)	35	35	-------	-------	-------	9	-------	-------	-------	1	1	-------
HARTFORD	435,600	27,225	62.50	22,500	20,271	1,706	[2] 314	209	385	164	646	183	450	1,319	1,578
County	435,600	598	1.37	424	355	-------	-------	69	-------	-------	88	-------	18	68	-------
Cities and boroughs	274,691	16,171	58.87	14,090	12,701	1,082	208	99	197	101	86	99	309	847	442
School districts	-------	1,569	(5)	1,198	1,101	97	-------	-------	-------	-------	288	5	62	16	-------
Towns	-------	7,216	(5)	6,301	5,663	491	106	41	100	63	183	79	24	334	132
Fire districts	-------	403	(5)	371	339	32	-------	-------	2	-------	-------	-------	4	13	13
Improvement districts	-------	9	(5)	5	5	-------	-------	-------	-------	-------	1	-------	-------	-------	3
Metropolitan district	-------	1,163	(5)	57	57	-------	-------	-------	86	-------	-------	-------	32	-------	988
Other civil divisions	-------	96	(5)	54	50	4	-------	-------	-------	-------	-------	-------	1	41	-------

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Includes $4,097,103, inheritance taxes, for State purposes only.
[3] Excludes population of Greenwich borough, Fairfield County, for which no report was received.
[4] Exclusive of data for schools under the administration of cities and boroughs and towns.
[5] Not computed.
[6] Exclusive of borough of Greenwich, for which no report was received.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND BOROUGHS, SCHOOL DISTRICTS, TOWNS, FIRE DISTRICTS, IMPROVEMENT DISTRICTS, METROPOLITAN DISTRICT, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[*Revenue receipts* expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes					Special assessments	Fines, forfeits, and escheats	Subventions and grants	*Donations, gifts,* and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of *public* service enterprises
				Total	General property	Special	Poll	Licenses and permits							
LITCHFIELD	83,600	$3,750	$44.86	$3,063	$2,917	$49	$65	$32	$21	$14	$286	$102	$27	$174	$63
County	83,600	139	1.66	96	80			16			39			4	
Cities and boroughs	28,120	1,197	42.57	1,014	978	12	21	3	12	3	62	74	2	30	
Towns		2,297	(5)	1,875	1,783	36	44	12		11	185	28	24	138	36
Fire districts		106	(5)	67	65	1		1	9				1	2	27
Improvement districts		1	(5)	1	1										
Other civil divisions		10	(5)	10	10										
MIDDLESEX	52,000	2,358	45 35	1,927	1,843	43	21	20	35	10	83	29	9	194	71
County	52,000	58	1.12	38	28			10			14			6	
Cities and boroughs	25,006	1,016	40.63	866	853	9		4	29	5	5		4	38	69
School districts		184	(5)	97	96	1					8			79	
Towns		1,073	(5)	905	845	33	21	6		5	56	29	5	71	2
Fire districts		18	(5)	18	18										
Improvement districts		3	(5)	3	3										
Other civil divisions		6	(5)						6						
NEW HAVEN	471,700	25,069	53.15	21,694	20,943	257	269	225	124	107	483	576	337	916	532
County	471,700	500	1.06	326	262			64			83		8	83	
Cities and boroughs	364,079	19,008	52.21	16,733	16,202	230	202	99	71	80	244	115	298	638	829
School districts		676	(5)	246	246						13	413		4	
Towns		4,775	(5)	4,291	4,135	27	67	62	42	27	143	48	31	190	3
Fire districts		22	(5)	22	22										
Improvement districts		84	(5)	74	74				9					1	
Other civil divisions		4	(5)	2	2				2						

NEW LONDON	121,400	5,825	47.98	4,089	3,929	68	58	34	15	55	209	31	16	368	1,042
County	121,400	114	.94	77	60			17			35			2	
Cities and boroughs	64,601	3,186	49.32	1,853	1,827	23		3	15	31			10	236	1,041
School districts		38	(2)	38	37	1									
Towns		2,428	(2)	2,067	1,952	43	58	14		24	172	30	6	129	
Fire districts		48	(2)	48	47	1									
Improvement districts		11	(2)	6	6						2	1		1	1
TOLLAND	28,900	1,080	37.37	801	676	90	24	11		8	134	17	8	97	15
County	28,900	45	1.56	26	22			4			16			3	
Cities and boroughs	10,937	160	1.46	142	115	26		1		1	15		1	1	
Towns		875	(2)	633	539	64	24	6		7	103	17	7	93	15
WINDHAM	54,300	2,125	39.13	1,526	1,431	31	44	20	27	9	193	48	10	212	100
County	54,300	92	1.69	61	50			11			18			13	
Cities and boroughs	23,630	419	17.73	283	276	6		1	27	4			2	7	96
Towns		1,608	(2)	1,178	1,101	25	44	8		5	175	48	8	190	4
Fire districts		4	(2)	2	2									2	
Improvement districts		1	(2)	1	1										
Other civil divisions		1	(2)	1	1										

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Not computed.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND BOROUGHS, BY POPULATION GROUPS: 1931

[Revenue receipts expressed in thousands]

CITY OR BOROUGH	Estimated population[1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes					Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Special	Poll	Licenses and permits							
Grand total	1,058,318	$54,275	$51.28	$46,781	$44,389	$1,521	$587	$284	$419	$301	$534	$336	$765	$2,084	$3,064
30,000 population and over	800,400	45,449	56.78	40,511	38,339	1,397	516	259	301	253	404	227	720	1,524	1,509
Hartford	167,900	11,101	66.12	9,993	8,752	1,033	131	78	129	73	18	58	253	553	24
New Haven	162,700	8,906	54.74	7,994	7,715	123	96	60	32	46	113	87	226	406	2
Bridgeport	146,900	8,309	56.56	7,890	7,593	118	125	54	13	34	59	34	52	177	20
Waterbury	100,900	6,356	62.99	5,684	5,562	39	56	27	24	13	64	12	45	111	403
New Britain	68,600	3,621	52.78	3,013	2,917	25	55	16	45	21	52	25	52	127	286
Stamford	47,700	1,690	35.43	1,576	1,568			8	32	20		4	28	30	
Meriden	38,900	1,674	43.03	1,462	1,399	27	29	7	9	8	41	2	11	31	110
Norwalk	36,800	2,173	59.05	1,531	1,487	14	24	6	5	14	27	5	44	45	502
New London	30,000	1,619	53.97	1,368	1,346	19		3	12	24			9	44	162
8,000 to 30,000 population	206,305	8,151	39.51	5,812	5,631	88	71	22	96	42	115	109	41	470	1,466
Bristol	29,800	1,366	45.84	1,016	971	19	22	4	22	5	16	16	4	155	132
Torrington	26,500	1,175	44.34	993	958	11	21	3	12	3	62	74	1	30	
Middletown	25,000	1,008	40.32	859	846	9		4	29	5	5		4	37	69
Norwich	23,100	1,426	61.73	425	422	3			1	5			1	153	841
Danbury	22,800	516	22.63	412	408			4	8	6			13	12	65
Ansonia	20,300	708	34.88	639	612	11	14	2		5	11	10	7	36	
Naugatuck	14,315	515	35.98	488	461	26		1	5	1	9			12	
Willimantic	12,102	266	21.98	198	193	4		1	18	3			1	1	45
Wallingford	11,400	461	40.44	119	119					4			9	15	314
Derby	10,788	349	32.35	325	312	4	7	2		3	6	4		11	
Shelton	10,200	361	35.39	338	329	1	7	1	1	2	6	5	1	8	

2,500 to 8,000 population	36,148	466	12.89	300	269	30		1	12	5	15		2	43	89
Rockville	7,445	124	16.66	112	87	24		1		1	9		1	1	
Putnam	7,318	116	15.85	58	57	1			5				1	1	51
Greenwich [2]															
Southington	5,125	47	9.17	39	37	2			1	1				6	
Jewett City	4,436	82	13.98	21	21									3	38
Danielson	4,210	37	8.79	27	26	1			4	1				5	
Groton	4,122	44	10.67	13	13				2	2				27	
Stafford Springs	3,492	36	10.31	30	28	2					6				
Less than 2,500 population	15,465	209	13.51	158	150	6		2	1	1			2	47	

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.

[2] Revenue receipts not available.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND BOROUGHS, SCHOOL DISTRICTS, TOWNS, FIRE DISTRICTS, IMPROVEMENT DISTRICTS, METROPOLITAN DISTRICT, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
			Operation and maintenance of general departments									Operation and maintenance of public-service enterprises	Interest	Outlays
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
Grand total	$138,886	$85.21	[1] $94,861	$8,376	$12,943	$5,765	$11,405	$13,297	$34,605	$1,094	$1,986	$4,358	$2,600	$7,906	$33,519
State government	*41,401*	*25.40*	[1] 22,703	3,094	1,830	1,875	2,939	5,648	3,940	169	152	2,024	13	605	18,080
Counties	1,728	1.06	1,567	205	83			885	*252*	*16*		*126*		144	17
Cities and boroughs	59,473	*56.20*	*43,246*	*2,950*	*9,231*	*3,241*	4,455	4,706	15,264	670	1,451	1,278	2,170	4,346	9,711
School districts [2]	2,652	(3)	1,844	34		83			1,688			39		542	266
Towns	31,780	(3)	24,764	1,996	1,495	368	3,931	2,058	13,451	239	376	850	145	1,997	4,874
Fire districts	557	(3)	431	51	229	94	46					3	8	40	86
Improvement districts	234	(3)	128	10	56	28	25					3	6	10	93
Metropolitan district	960	(3)	95	32		36							27	269	204	392
Other civil divisions	101	(3)	83	4	19	40	9		10			1			18	
FAIRFIELD	26,044	65.45	18,533	1,363	3,286	1,213	2,075	1,954	7,317	314	527	484	355	1,850	5,306
County	335	.84	306	18	63			207		6		12		29	
Cities and boroughs [4]	14,501	54.26	10,358	679	2,596	1,052	1,126	1,088	3,056	226	390	245	348	1,095	2,700
Towns	*11,161*	(3)	*7,828*	*665*	*609*	152	940	659	4,261	82	236	224	7	724	2,602
Fire districts	7	(3)	3		3									1	3
Improvement districts	40	(3)	38	1	15	9	9				1	3		1	1
HARTFORD	28,769	66.04	21,328	1,325	3,075	1,440	2,261	2,428	9,147	262	696	694	687	2,411	4,343
County	497	1.14	381	59	7				248			67		110	6
Cities and boroughs	17,718	64.50	13,483	706	2,529	1,119	1,145	1,995	4,822	192	622	353	338	1,166	2,791
School districts	1,504	(3)	1,025	31		83			572			39		432	47
Towns	*7,534*	(3)	*5,967*	*463*	*361*	73	1,095	433	3,195	70	72	205	78	528	961
Fire districts	375	(3)	301	31	160	90	16					1	3	*16*	*58*
Improvement districts	95	(3)	1				1						2	4	88
Metropolitan district	960	(3)	95	32		36							27	269	204	332
Other civil divisions	86	(3)	73	3	18	39	4		10		1			11	

LITCHFIELD	3,829	45.80	3,199	170	262	36	573	410	1,353	16	15	274	19	196	505
County	113	1.35	113	23	3			78		1		8			
Cities and boroughs	1,220	43.39	1,113	15	169	20	110	165	429		7	198		51	56
Towns	2,392	(3)	1,820	128	57	14	444	167	924	15	6	65	19	128	425
Fire districts	96	(3)	57	3	33	1	15				2	3		15	24
Improvement districts	1	(3)	1				1								
Other civil divisions	7	(3)	5	1		1	3							2	
MIDDLESEX	2,699	51.90	1,910	169	107	36	362	172	970	27	13	54	46	140	603
County	61	1.17	58	9	2			39				8			3
Cities and boroughs	1,126	45.03	696	79	75	30	182	74	215	16	11	14	34	86	310
School districts	488	(3)	272						272					16	200
Towns	1,003	(3)	868	75	29	6	173	59	483	11	2	30	12	34	89
Fire districts	14	(3)	12	4			7					1		1	1
Improvement districts	4	(3)	4	2	1							1			
Other civil divisions	3	(3)												3	
NEW HAVEN	27,244	57.76	20,506	1,579	3,702	963	2,044	1,897	8,932	273	529	587	486	2,082	4,170
County	465	.99	461	69				368		9		15		4	
Cities and boroughs	21,191	58.20	15,346	1,114	3,280	853	1,386	1,269	6,279	228	480	457	481	1,706	3,658
School districts	613	(3)	524	3					521					83	1
Towns	4,871	(3)	4,079	377	374	92	649	260	2,132	36	47	112	5	276	511
Fire districts	21	(3)	19	10	8							1		2	
Improvement districts	79	(3)	75	6	39	18	8				2	2		4	
Other civil divisions	4	(3)	2		1		1							2	
NEW LONDON	5,881	48.44	4,308	504	550	170	734	407	1,770	18	41	114	912	407	254
County	126	1.04	126	15	4			106				1			
Cities and boroughs	3,224	49.91	1,907	326	471	142	354	111	462	3	34	4	909	256	152
School districts	47	(3)	23						23					6	18
Towns	2,429	(3)	2,208	159	50	24	369	190	1,285	15	7	109	2	139	80
Fire districts	41	(3)	36	3	24	3	6							5	
Improvement districts	14	(3)	8	1	1	1	5						1	1	4
TOLLAND	970	33.56	867	67	35	16	142	96	474		7	24	14	48	41
County	43	1.49	42	6	1			30				5		1	
Cities and boroughs	130	11.89	113	8	28	13	55	1	1		4	3		7	10
Towns	797	(3)	712	53	6	3	87	65	473	6	3	16	14	40	31
WINDHAM	2,049	37.73	1,597	105	96	16	275	285	702	9	6	103	68	167	217
County	88	1.62	80	6	3			57	4			10			8
Cities and boroughs	363	15.36	230	23	83	12	97	3		5	3	4	60	39	34
Towns	1,593	(3)	1,282	76	9	4	174	225	698	4	3	89	8	128	175
Fire districts	3	(3)	3		1		2								
Improvement districts	1	(3)	1				1								
Other civil divisions	1	(3)	1				1								

[1] Includes $1,032,461, payments for development and conservation of natural resources by State government.
[2] Exclusive of data for schools under the administration of cities and boroughs and towns.
[3] Not computed.
[4] Exclusive of the borough of Greenwich, for which no report was received.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND BOROUGHS, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY OR BOROUGH	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
Grand total	$59,473	$56.20	$43,246	$2,950	$9,231	$3,241	$4,455	$4,706	$15,264	$670	$1,451	$1,278	$2,170	$4,346	$9,711
30,000 population and over	50,345	62.90	36,725	2,483	8,095	2,903	3,077	3,848	13,418	603	1,361	937	847	3,749	9,024
Hartford	12,113	72.14	9,431	496	1,850	882	633	1,492	3,184	135	519	240	45	691	1,946
New Haven	10,455	64.26	7,871	510	1,867	534	435	582	3,190	141	306	306	4	725	1,855
Bridgeport	8,704	59.25	7,106	360	1,732	665	485	923	2,396	155	214	176	11	661	926
Waterbury	6,436	63.79	4,495	400	955	204	567	279	1,817	51	135	87	128	809	1,004
New Britain	3,980	58 02	2,723	136	502	173	281	213	1,250	42	74	52	161	310	786
Stamford	1,825	38.26	1,184	126	433	237	233	10	----------	45	57	43	---------	148	493
Meriden	2,127	54.68	1,341	95	240	71	120	147	610	13	26	19	109	80	597
Norwalk	3,010	81.79	1,251	90	252	50	211	93	509	18	14	14	291	192	1,276
New London	1,695	56.50	1,323	270	264	87	112	109	462	3	16	---------	98	133	141
8,000 to 30,000 population	8,452	40.97	6,033	419	994	298	1,150	854	1,845	64	80	329	1,261	543	615
Bristol	1,544	51.81	1,256	67	153	59	196	290	388	15	28	60	132	97	59
Torrington	1,160	43.77	1,099	11	166	18	106	165	429	----------	6	198	---------	49	12
Middletown	1,120	44.80	690	74	75	30	182	74	215	16	11	13	34	86	310
Norwich	1,377	59.61	480	50	184	45	184	----------	----------	----------	17	---------	781	115	1
Danbury	551	24.17	434	75	126	88	145	----------	----------	----------	----------	----------	46	71	---------
Ansonia	737	36.31	615	38	65	11	67	115	292	13	2	12	---------	31	91
Naugatuck	655	45.76	569	38	64	11	107	110	236	----------	3	---------	---------	22	64
Willimantic	219	18.10	145	16	50	9	60	2	----------	2	2	4	28	19	27
Wallingford	413	36.23	108	10	37	7	32	----------	----------	----------	3	19	240	20	45
Derby	331	30.68	311	20	47	12	36	36	134	10	3	13	---------	18	2
Shelton	345	33.82	326	20	27	8	35	62	151	8	5	10	---------	15	4

2,500 to 8,000 population	422	11.67	299	21	89	28	141	4	1	3	6	6	62	39	22
Rockville	104	13.97	89	6	21	12	42	1	1		4	2		5	10
Putnam	107	14.62	50	5	21	1	21	1			1		32	18	7
Greenwich [1]															
Southington	44	8.59	38	2	11	4	20					1		6	
Jewett City	58	13.07	21	1	5	2	11					2	30	6	1
Danielson	37	8.79	35	2	12	2	16			3				2	
Groton	46	11.16	42	3	12	6	18	2			1				4
Stafford Springs	26	7.45	24	2	7	1	13					1		2	
Less than 2,500 population	254	16.42	189	27	53	12	87				4	6		15	50

[1] Governmental-cost payments not available.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND BOROUGHS, SCHOOL DISTRICTS, TOWNS, FIRE DISTRICTS, IMPROVEMENT DISTRICTS, METROPOLITAN DISTRICT, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
Grand total	[1] $185,410	$159,027	$25,983	[1] $160,700	$98.59
State government	13,568	13,351	217	108	.07
Counties	3,258	2,324	934	2,938	1.80
Cities and boroughs	[1] 109,565	94,370	14,795	[1] 103,235	97.00
School districts [2]	11,905	10,673	1,232	10,755	(3)
Towns	44,198	35,979	8,219	41,387	(3)
Fire districts	908	694	214	868	(3)
Improvement districts	220	80	140	200	(3)
Metropolitan district	891	691	200	311	(3)
Other civil divisions	897	865	32	897	(3)
FAIRFIELD	44,083	40,710	3,973	42,435	106.65
County	610	610		290	.73
Cities and boroughs	26,529	24,766	1,763	25,592	93.66
Towns	17,469	15,316	2,153	16,478	(3)
Fire districts	55		55	55	(3)
Improvement districts	20	18	2	20	(3)
HARTFORD	[1] 58,006	48,297	9,309	[1] 52,021	119.42
County	2,535	1,714	821	2,535	5.82
Cities and boroughs	[1] 32,586	26,962	5,624	[1] 29,106	105.96
School districts	9,551	8,683	868	8,470	(3)
Towns	11,308	9,322	1,986	10,514	(3)
Fire districts	330	241	89	290	(3)
Improvement districts	103		103	93	(3)
Metropolitan district	891	691	200	311	(3)
Other civil divisions	702	684	18	702	(3)
LITCHFIELD	3,899	2,948	951	3,499	41.85
County	18		18	18	.22
Cities and boroughs	722	699	23	520	18.71
Towns	2,759	1,870	889	2,555	(3)
Fire districts	342	321	21	342	(3)
Improvement districts					
Other civil divisions	58	58		58	(3)
MIDDLESEX	2,251	1,440	811	2,242	43.12
County					
Cities and boroughs	1,109	1,001	108	1,109	44.35
School districts	434	150	284	434	(3)
Towns	626	225	401	617	(3)
Fire districts	14	14		14	(3)
Improvement districts	4		4	4	(3)
Other civil divisions	64	50	14	64	(3)
NEW HAVEN	49,992	41,961	8,031	47,959	101.07
County	75		75	75	.16
Cities and boroughs	42,368	35,524	6,844	41,013	112.65
School districts	1,786	1,756	30	1,718	(3)
Towns	5,555	4,503	1,052	4,955	(3)
Fire districts	51	43	8	51	(3)
Improvement districts	84	62	22	74	(3)
Other civil divisions	73	73		73	(3)
NEW LONDON	8,688	6,763	1,925	8,249	67.95
County					
Cities and boroughs	5,342	4,618	724	5,026	77.80
School districts	134	84	50	134	(3)
Towns	3,088	1,986	1,102	2,965	(3)
Fire districts	115	75	40	115	(3)
Improvement districts	9		9	9	(3)
TOLLAND	928	692	236	838	29.00
County	20		20	20	.69
Cities and boroughs	132	119	13	94	8.50
Towns	776	573	203	724	(3)
WINDHAM	3,395	2,865	530	3,349	61.68
County					
Cities and boroughs	777	681	96	769	32.54
Towns	2,617	2,184	433	2,579	(3)
Fire districts	1		1	1	(3)
Improvement districts					
Other civil divisions					

[1] Includes notes in anticipation of assessments amounting to $400,000.
[2] Exclusive of debt for schools under the administration of cities and boroughs and towns.
[3] Not computed.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND BOROUGHS, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY OR BOROUGH	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
Grand total	[1] $109,565	$94,370	$14,795	[1] $103,235	$97.00
30,000 population and over	[1] 95,559	82,724	12,435	[1] 90,339	112.87
Hartford	[1] 21,385	16,962	4,023	[1] 18,914	112.65
New Haven	19,628	15,524	4,104	18,642	114.58
Bridgeport	15,297	14,797	500	15,297	104.13
Waterbury	18,254	16,401	1,853	18,085	179.24
New Britain	7,980	7,592	388	7,275	106 05
Stamford	3,645	3,145	500	3,250	68.13
Meriden	2,289	1,821	468	2,289	58.84
Norwalk	5,298	4,957	341	4,931	133.99
New London	1,783	1,525	258	1,556	55.20
8,000 to 30,000 population	12,287	10,204	2,083	11,385	55.19
Bristol	3,060	2,290	770	2,785	93.46
Torrington	639	634	5	443	16.72
Middletown	1,100	1,001	99	1,100	44.00
Norwich	3,074	2,657	417	2,989	129.39
Danbury	1,562	1,197	365	1,419	62 24
Ansonia	546	519	27	396	19.51
Naugatuck	569	404	165	569	39.75
Willimantic	367	349	18	367	30.33
Wallingford	674	460	214	636	55.79
Derby	395	395	----------	383	35.50
Shelton	301	298	3	298	29.22
2,500 to 8,000 population	1,369	1,237	132	1,191	28.27
Rockville	105	99	6	67	9.00
Putnam	363	285	78	355	48.51
Greenwich	266	232	34	266	44.47
Southington	118	118	----------	89	17.37
Jewett City	116	114	2	93	20.96
Danielson	47	47	----------	47	11.16
Groton	327	322	5	247	59.92
Stafford Springs	27	20	7	27	7.73
Less than 2,500 population	350	205	145	320	20.69

[1] Includes notes in anticipation of assessments amounting to $400,000.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND BOROUGHS, SCHOOL DISTRICTS, TOWNS, FIRE DISTRICTS, IMPROVEMENT DISTRICTS, METROPOLITAN DISTRICT, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Grand total	$160,700	$100,954	$52,036	$98.59	$70.33	$44.03
State government	108	6,088	7,111	0.07	4.24	6.12
Counties	2,938	1,490	964	1.80	1.03	0.82
Cities and boroughs	103,235	65,460	29,755	97.00	65.69	37.64
School districts	[1] 10,756	6,152	[2]	[3]	[3]	
Towns	41,387	20,635	[4] 14,206	[3]	[3]	[3]
Fire districts	868	[5]		[3]		
Improvement districts	200	[5]		[3]		
Metropolitan district	311	[5]		[3]		
Other civil divisions	897	[5] 1,129		[3]		
Fairfield	42,435	23,253	10,263	100.65	68.31	38.70
Hartford	52,021	27,033	12,033	119.42	77.16	44.91
Litchfield	3,499	3,297	1,764	41.85	42.37	24.36
Middlesex	2,242	1,843	1,706	43.12	38.36	36.38
New Haven	47,959	29,559	11,615	101.67	67.91	32.32
New London	8,249	6,568	5,079	67.95	60.78	54.03
Tolland	838	793	741	29.00	28.94	27.34
Windham	3,349	1,920	1,724	61.68	35.58	35.31

[1] Exclusive of debt for schools under the administration of cities and boroughs and towns.
[2] Debt on account of schools is included with city or borough liabilities.
[3] Not computed.
[4] Includes $2,202,300, reported as for specified civil divisions.
[5] Fire, improvement, and other districts included with "Other Civil Divisions."

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1931			1922	1912	1931	1922	1912
	Total	Real property and improvements	Personal property					
State total	$3,151,284	$2,809,934	$341,350	$1,962,764	$1,041,334	$1,933.30	$1,367.39	$881.15
Fairfield	903,629	818,545	85,084	517,146	264,637	2,271.00	1,519.19	997.95
Hartford	878,552	781,332	97,220	558,278	248,504	2,016.88	1,558.86	927.41
Litchfield	152,285	135,618	16,667	91,980	57,738	1,821.59	1,182.12	797.48
Middlesex	80,282	70,021	9,661	44,256	30,578	1,543.88	921.18	652.03
New Haven	873,844	770,891	102,953	579,839	312,173	1,852.54	1,332.10	868.50
New London	175,060	159,006	16,054	98,888	76,557	1,442.01	915.21	814.33
Tolland	30,957	25,636	5,321	26,932	17,481	1,071.18	982.51	645.35
Windham	56,675	48,285	8,390	45,445	33,666	1,043.74	842.18	689.11

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND BOROUGHS, SCHOOL DISTRICTS, TOWNS, FIRE DISTRICTS, IMPROVEMENT DISTRICTS, METROPOLITAN DISTRICT, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX												AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1931										1922	1912			
	Total	State	County	Cities and boroughs	School districts	Towns	Fire districts	Improvement districts	Metropolitan district	Other civil divisions			1931	1922	1912
State total	$75,610	$1,776	$1,152	$45,706	$1,594	$24,691	$410	$132	$57	$92	$47,794	$16,489	$2.40	$2.44	$1.58
Fairfield	21,071	483	211	11,511	-------	8,755	9	41	-------	61	13,862	3,865	2.33	2.68	1.46
Hartford	21,596	514	359	13,504	1,152	5,733	245	14	57	18	11,850	4,187	2.46	2.12	1.68
Litchfield	2,934	69	80	907	-------	1,803	64	1	-------	10	2,159	770	1.93	2.35	1.33
Middlesex	1,746	44	28	650	221	782	17	4	-------	-------	1,096	425	2.17	2.48	1.39
New Haven	21,903	514	298	17,000	193	3,808	23	65	-------	2	14,636	5,259	2.51	2.52	1.68
New London	4,098	100	106	1,745	28	2,063	50	6	-------	-------	2,690	1,259	2.34	2.72	1.64
Tolland	681	19	20	101	-------	541	-------	-------	-------	-------	576	252	2.20	2.14	1.44
Windham	1,581	33	50	288	-------	1,206	2	1	-------	1	925	472	2.79	2.04	1.40

DELAWARE

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Delaware relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 3 counties, the 50 cities and towns, and the 213 school districts, or a total of 267 political units that have power to levy taxes or incur debt.

The data for Delaware were compiled from reports on file in the office of the Department of Public Instruction, Dover, Del., and from reports received through correspondence.

Fiscal year.—For Delaware the fiscal year reported for the State government is that ending June 30, 1932, while the statistics for the counties, the cities and towns, and the school districts are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Delaware on January 1, 1932, was 240,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1932.—The following statement discloses that for Delaware the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts by $1,612,411. The State government and the cities and towns also show an excess of governmental costs over revenue receipts, but for the counties and the school districts an excess of revenue receipts over governmental costs is shown.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING-FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Percent of total	Total	Percent of total	Total	Percent of total	Total	Percent of total
Total	$23,299,475	100.0	$24,911,886	100.0	$29,087,587	100.0	$5,915,024	100.0
State government	12,471,532	53.5	13,913,963	55.9	2,071,264	7.1	(1)	(1)
Counties	3,263,735	14.0	3,131,366	12.6	9,635,052	33.1	2,586,230	43.7
Cities and towns	7,471,659	32.1	7,797,103	31.3	16,072,296	55.3	3,236,245	54.7
School districts	92,549	.4	68,954	.3	1,308,975	4.5	92,549	1.6

[1] No general property tax levied for State purposes.

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Delaware and all subdivisions of the State amounted to $23,299,475, or an average of $97.08 for each person in the State. Of this amount $12,471,532 was for the State; $3,263,735 for the counties; $7,471,659 for the cities and towns; and $92,549 for the school districts. The revenues collected include $5,310,156, general property taxes; $7,647,713 special taxes; $20,895, poll taxes; $2,657,927, licenses and permits; $158,462 special assessments; $4,692,045, subventions, donations, and pension assessments; $666,610, interest, rents, and highway privileges; $1,046,720, earnings of public service enterprises; $960,683, earnings of general departments; and $138,264, fines, forfeits, and escheats. Of the $4,692,045 classified as subventions, donations, and pension assessments, $1,037,951 represents subventions by the Federal Government to the State, principally for highways.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities and towns having a population of 2,500 and over.

General property taxes of the State, the counties, and the cities and towns having a population of 2,500 and over amounted to $1,494,000 in 1912, $4,315,000 in 1922, and $4,995,891 in 1932, this being an increase of 15.8 percent from 1922 to 1932, and of 234.4 percent from 1912 to 1932. Special taxes amounted to $28,000 in 1912, $2,317,000 in 1922, and $7,647,713 in 1932. Poll taxes amounted to $11,000 in 1912, $290,000 in 1922, and $9,285 in 1932. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to $542,000 in 1912, $908,000 in 1922, and $2,656,917 in 1932. Special assessments amounted to $44,000 in 1912, $138,000 in 1922, and $149,420 in 1932.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Delaware and all subdivisions of the State for 1932 amounted to $24,911,886, or an average expenditure of $103.80 per person. Of the total amount expended, $13,913,963 was disbursed by the State government; $3,131,866 by the counties; $7,797,103 by the cities and towns; and $68,954 by the school districts. The total comprises $13,067,770 for operation and maintenance of general departments; $815,048 for operation and maintenance of public service enterprises; $1,420,314 for interest on debt; and $9,608,754 for outlays or permanent improvements.

Payments for operation and maintenance of general departments for the government of the cities and towns are not shown by departments in tables 3 and 4 for the reason that for the most part the reports secured for the cities and towns did not admit this distribution. Payments for operation and maintenance of general departments for the government of the State and the counties are shown by departments in table 3.

For 1932 the governmental-cost payments were $1,612,411 in excess of revenue receipts. Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data were limited to States, counties, and cities or other incorporated places with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1932 the payments for operation and maintenance of general departments and public-service enterprises of the State, counties, and cities and towns having a

population of 2,500 and over increased from $2,149,000 to $13,622,709, or 533.9 percent; interest payments from $263,000 to $1,293,918, or 392 percent; and outlay payments from $619,000 to $9,595,933, or 1,450.2 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the cities and towns, and the school districts, by counties. The aggregate for the State and the totals for the counties and the cities and towns are comparable with prior reports on this subject.

Table 6 presents for the individual cities and towns, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking fund assets, for the year 1932. The aggregate debt of the cities and towns in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1932, 1922, and 1912, covering the gross debt less sinking fund assets—total and per capita—of the government of the State, the counties, the cities and towns, and the school districts. The amounts shown opposite the name of each county represent the combined debt of the county government and all the minor civil divisions in the county.

For 1932 the combined gross debt of Delaware and all subdivisions of the State less sinking fund assets set aside to meet such debt was $29,087,587 or an average per capita of $121.20. In 1922 the average per capita was $98.32, and in 1912, $32.98.

Of the total debt reported for 1932, $2,071,264 was for the State government; $9,635,052 for the counties; $16,072,296 for the cities and towns; and $1,308,975 for the school districts.

The gross debt of the State government, less sinking fund assets, decreased 64.5 percent from 1922 to 1932 and increased 171.5 percent from 1912 to 1932. Similar debt for all minor civil divisions combined increased 62.6 percent from 1922 to 1932 and 343.1 percent from 1912 to 1932.

ASSESSED VALUATIONS

Property in Delaware is assessed by the board of assessment in the several counties. A general assessment of all taxable property is made each year for New Castle County, every 4 years for Kent County, and every 6 years for Sussex County. All real and personal property is assessed at its true value.

The assessed valuation of all property in Delaware subject to levies of the general property tax was $292,168,868 in 1932 as compared with $227,070,000 in 1922 and $93,814,000 in 1912. The per capita assessed valuation increased from $450 95 in 1912 to $994.48 in 1922, and to $1,217.37 in 1932.

TAX LEVIES

In Delaware, the receiver of taxes and county treasurer may collect the taxes or collectors of taxes may be appointed.

The total levies of the general property tax for the State and all subdivisions were $1,791,000 for 1912, $4,841,000 for 1922, and $5,915,024 for 1932, this being a per capita of $8.61, $21.20, and $24.65, respectively.

Of the total levies reported for 1932, $2,586,230 was for the county government; $3,236,245 for the cities and towns; and $92,549 for the school districts. There was no general property tax levied for State purposes for 1932. The average rate of levy per $100 of the assessed valuation was $1.91 for 1912, $2.13 for 1922, and $2.02 for 1932.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, AND SCHOOL DISTRICTS, BY COUNTIES: 1932

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
Grand total	240,000	$23,300	$97.08	[2] $15,637	$5,310	$21	$2,658	$158	$138	$4,640	$52	$667	$961	$1,047
State governments	240,000	12,471	51.96	[2] 10,191	3	----	2,540	----	56	1,038	32	483	671	----
Counties	240,000	3,264	13.60	2,289	2,272	5	12	----	28	712	----	27	208	----
Cities and towns	154,450	7,472	48.38	3,064	2,942	16	106	158	54	2,890	20	157	82	1,047
School districts	----	93	([3])	93	93	----	----	----	----	----	----	----	----	----
KENT	32,000	786	24.56	328	315	4	9	2	5	175	----	2	39	235
County	32,000	408	12.75	206	199	----	7	----	4	172	----	1	25	----
Cities and towns	13,592	347	25.53	91	85	4	2	2	1	3	----	1	14	235
School districts	----	31	([3])	31	31	----	----	----	----	----	----	----	----	----
NEW CASTLE	163,200	9,165	56.16	4,616	4,507	6	103	148	73	3,211	19	167	217	714
County	163,200	2,303	14.11	1,776	1,771	5	----	----	24	328	----	18	157	----
Cities and towns	120,981	6,818	56.36	2,796	2,692	1	103	148	49	2,883	19	149	60	714
School districts	----	44	([3])	44	44	----	----	----	----	----	----	----	----	----
SUSSEX	45,800	878	19.17	502	485	11	6	8	4	216	1	15	34	98
County	45,800	553	12.07	307	302	----	5	----	----	212	----	8	26	----
Cities and towns	19,877	307	15.44	177	165	11	1	8	4	4	1	7	8	98
School districts	----	18	([3])	18	18	----	----	----	----	----	----	----	----	----

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Includes $2,067,200, inheritance taxes; $577,016, income taxes; and $5,003,288, other special taxes, for State purposes only.
[3] Not computed.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Revenue receipts expressed in thousands]

CITY OR TOWN	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
Grand total	154,450	$7,472	$48 38	$3,064	$2,942	$16	$106	$158	$54	$2,890	$20	$157	$82	$1,047
30,000 population and over	106,597	6,546	61.41	2,687	2,584	----	103	145	45	2,883	19	148	58	561
Wilmington	106,597	6,546	61.41	2,687	2,584	----	103	145	45	2,883	19	148	58	561
2,500 to 8,000 population	16,549	566	34 20	143	137	4	2	4	7	2	----	1	15	394
Dover	4,860	222	46.25	45	43	----	2	1	1	----	----	----	13	162
New Castle	4,131	98	23 72	38	38	----	----	1	1	----	----	[2] 1	1	56
Newark	3,899	128	32.83	30	30	----	----	2	3	----	----	----	----	93
Milford	3,719	118	31.73	30	26	4	----	----	2	2	----	----	1	83
Less than 2,500 population	31,304	360	11 50	234	221	12	1	9	2	5	1	8	9	92

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, AND SCHOOL DISTRICTS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments									Operation and maintenance of public-service enterprises	Interest	Outlay
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
Grand total	$24,912	$103.80	$13,067										$815	$1,421	$9,609
State government	13,914	57.98	[1] 7,306	$427	$411	$209	$325	$752	$4,497	$13	$91	$260		166	6,442
Counties	3,132	13.05	2,120	553	218	31	744	484		8		82		471	541
Cities and towns	7,797	50.48	[2] 3,641										815	715	2,626
School districts	69	(3)												69	
KENT	697	21.78	352										110	167	68
County	374	11.69	236	64	20		86	51				15		116	22
Cities and towns	300	22.07	116										110	28	46
School districts	23	(3)												23	
NEW CASTLE	9,426	57.76	4,981										636	902	2,907
County	2,206	13.52	1,586	430	181	26	519	378		8		44		225	395
Cities and towns	7,188	59.41	3,395										636	645	2,512
School districts	32	(3)												32	
SUSSEX	875	19.10	428										69	186	192
County	552	12.05	298	59	17	5	139	55				23		130	124
Cities and towns	309	15.55	130										69	42	68
School districts	14	(3)												14	

[1] Includes $321,332, payments for development and conservation of natural resources by State government.
[2] Not available by departments.
[3] Not computed.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR TOWN	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public-service enterprises	Interest	Outlays
Grand total	$7,797	$50.48	$3,641	$815	$715	$2,626
30,000 population and over	6,894	64.67	3,277	545	613	2,459
Wilmington	6,894	64.67	3,277	545	613	2,459
2,500 to 8,000 population	573	34.62	154	220	45	154
Dover	197	41.04	62	78	14	43
New Castle	96	23.24	34	34	10	18
Newark	135	34.62	37	54	13	31
Milford	145	38.99	21	54	8	62
Less than 2,500 population	330	10.54	210	50	57	13

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, AND SCHOOL DISTRICTS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	$31,200	$30,824	$296	$80	$23,088	$121.20
State government	3,216	3,216			2,072	8.63
Counties	9,647	9,642		5	9,635	40.15
Cities and towns	17,029	16,665	296	68	16,073	104.07
School districts	1,308	1,301		7	1,308	(1)
KENT	3,081	3,067		14	3,071	95.97
County	2,085	2,085			2,085	65.16
Cities and towns	692	684		8	682	50.18
School districts	304	298		6	304	(1)
NEW CASTLE	20,973	20,799	171	3	20,031	122.74
County	4,754	4,754			4,754	29.13
Cities and towns	15,464	15,291	171	2	14,522	120.04
School districts	755	754		1	755	(1)
SUSSEX	3,930	3,742	125	63	3,914	85.46
County	2,808	2,803		5	2,796	61.05
Cities and towns	873	690	125	58	869	43.72
School districts	249	249			249	(1)

[1] Not computed.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR TOWN	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	$17,029	$16,665	$296	$68	$16,073	$104.07
30,000 population and over	14,661	14,661			13,816	129.61
Wilmington	14,661	14,661			13,816	129.61
2,500 to 8,000 population	1,218	1,019	199		1,138	68.77
Dover	439	439			439	91.46
New Castle	366	201	165		286	69.23
Newark	259	253	6		259	66.43
Milford	154	126	28		154	41.41
Less than 2,500 population	1,150	985	97	68	1,119	35.75

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, AND SCHOOL DISTRICTS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Grand total	$29,088	$22,451	$6,860	$121.20	$98.32	$32.18
State government	2,072	5,834	763	8.63	25.55	3.70
Counties	9,635	5,961	1,389	40.15	25.98	6.68
Cities and towns	16,073	10,656	4,665	104.07	67.98	37.12
School districts	1,308	(1)	[2] 43	(3)		(3)
Kent	3,071	1,173	345	95.97	37.80	10.54
New Castle	20,031	13,767	5,462	122.74	89.00	42.81
Sussex	3,914	1,677	290	85.46	38.34	6.09

[1] Reported in county or civil division in which located.
[2] Includes only the debt of school districts outside of cities and towns having a population of 2,500 and over. Debt on account of schools in cities and towns with a population of 2,500 and over is included with city or town liabilities.
[3] Not computed.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1932			1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property					
State total	$292,169	[1] $292,169	(1)	$227,070	$93,814	$1,217.37	$994.48	$450.95
Kent	29,385	29,385	----------	26,925	17,542	918.28	867.90	536.12
New Castle	224,373	224,373	----------	169,052	61,374	1,374.83	1,092.84	481.09
Sussex	38,411	38,411	----------	31,093	14,898	838.07	710.85	311.95

[1] Valuation of personal property included with that of real property.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND TOWNS, AND SCHOOL DISTRICTS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX							AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1932					1922	1912	1932	1922	1912
	Total	State	County	Cities and towns	School districts					
State total	$5,915	(1)	$2,586	$3,236	$93	$4,841	$1,791	$2.02	$2.13	$1.91
Kent	333	----------	192	110	31	295	103	1.13	1.10	1.10
New Castle	5,023	----------	2,034	2,945	44	4,141	1,399	2.24	2.45	2.28
Sussex	559	----------	360	181	18	405	199	1.46	1.30	1.34

[1] No general property tax levied for State purposes.

FLORIDA

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Florida relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies for the State government, the 67 counties, the 254 cities, towns, and villages, the 815 special school districts, and the 360 other civil divisions (anti-mosquito district, conservancy district, drainage districts, flood-control districts, hospital district, improvement districts, inlet districts, navigation districts, port districts, reclamation district, road and bridge districts, and sanitary district), or a total of 1,497 political units that have power to levy taxes or incur debt. No reports for the cities of Fort Pierce and Kissimmee were received; the data presented relating to their indebtedness and tax levies were compiled from information available in the Bureau.

The data for Florida were compiled largely from reports on file in the offices of the State comptroller and the State superintendent of public instruction, Tallahassee, Fla., and from reports received through correspondence.

Fiscal year.—For Florida the fiscal year reported for the State governments is that ending June 30, 1932; while the statistics for the counties, the cities, towns, and villages, the special school districts, and the other civil divisions are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Florida on January 1, 1932, was 1,519,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1931.—The following statement discloses that for Florida the aggregate of revenue receipts is in excess of governmental costs. The State and its political subdivisions collected sufficient revenue to meet all governmental costs, including those for capital outlays, and had remaining $8,342,935 to apply on the reduction of debt or for other purposes. This excess of revenue receipts over governmental costs was 0.6 percent for the State government, 8.3 percent for the counties, 10.7 percent for the cities, towns, and villages, 10.7 percent for the special school districts, and 29.6 percent for the other civil divisions.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING-FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Percent of total	Total	Percent of total	Total	Percent of total	Total	Percent of total
Total	$106,584,521	100.0	$98,211,586	100.0	$513,022,736	100.0	$58,097,202	100.0
State government	25,869,650	24.3	25,725,035	26.2	391,191	0.1	2,538,709	4.4
Counties [1]	30,151,891	28.3	27,847,875	28.3	93,990,553	18.3	16,653,117	28.7
Cities, towns, and villages	35,579,736	33.4	32,137,585	32.7	252,512,399	49.2	25,130,556	43.3
Special school districts [1]	7,340,081	6.9	6,633,448	6.8	51,217,000	10.0	9,632,378	16.6
Other civil divisions	7,643,163	7.2	5,897,643	6.0	114,911,593	22.4	4,142,442	7.1

[1] Data for county schools are included with the data for the counties.

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Florida and all subdivisions of the State amounted to $106,584,521, or an average of $70.17 for each person in the State. Of this amount $25,869,650 was for the State; $30,151,891 for the counties (including county schools); $35,579,736 for the cities, towns, and villages; $7,340,081 for the special school districts; and $7,643,163 for the other civil divisions. The revenues collected include $48,496,562, general property taxes; $675,041, special taxes; $419,149, poll taxes; $20,644,262, licenses and permits; $4,859,561, special assessments; $14,758,788, subventions, donations, and pension assessments; $1,237,219, interest, rents, and highway privileges; $9,986,286, earnings of public service enterprises; $4,771,362, earnings of general departments; and $736,291, fines, forfeits, and escheats. Of the $14,758,788 classified as subventions, donations, and pension assessments, $2,664,181 represents subventions by the Federal Government to the State, principally for highways.

Each county of Florida constitutes a school unit, and all special tax districts for school purposes are designated as special school districts. The county schools are under the jurisdiction of the counties and the financial transactions of these schools are included with those of the county in the tables of this report, while the data for the special school districts are shown separately.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities, towns, and villages having a population of 2,500 and over.

General property taxes of the State, the counties, and urban places having a population of 2,500 and over amounted to $7,360,000 in 1912, $23,307,000 in 1922, and $35,225,265 in 1931, this being an increase of 51.1 percent from 1922 to 1931, and 378.6 percent from 1912 to 1931. Special taxes amounted to $31,000 in 1912, $169,000 in 1922, and $675,041 in 1931. Poll taxes amounted to $92,000 in 1912, $124,000 in 1922, and $419,149 in 1931. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to $1,316,000 in 1912, $3,729,000 in 1922, and $20,503,977 in 1931. Special assessments amounted to $508,000 in 1912, $1,177,000 in 1922, and $3,061,865 in 1931.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Florida and all subdivisions of the State for 1931 amounted to $98,241,586, or an average expenditure of $64.68 per person. Of the total amount expended, $25,725,035 was disbursed by the State government; $27,847,875 by the counties (including county schools); $32,137,585 by the cities, towns, and villages; $6,633,448 by the special school districts; and $5,897,643 by the other civil divisions. The total comprises $62,042,947 for operation and maintenance of general departments; $5,046,249 for operation and maintenance of public-service enterprises; $21,361,141 for interest on debt; and $9,791,249 for outlays or permanent improvements.

Payments for operation and maintenance of general departments for the government of the cities, towns, and villages are not shown by departments in tables 3 and 4 for the reason that for the most part, the reports secured for the cities, towns, and villages did not admit of this distribution. Payments for operation and maintenance of general departments for the government of the State, the counties, the special school districts, and the other civil divisions are shown by departments in table 3. Expenditures for maintenance of schools other than schools of the State government may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922

no data relating to expenditures were included, and in 1912 such data were limited to States, counties, and cities, towns, and villages or other incorporated places with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1931 the payments for operation and maintenance of general departments and public-service enterprises of the State, counties, and cities, towns, and villages, having a population of 2,500 and over increased from $9,314,000 to $60,161,206, or 545.9 percent; interest payments, from $678,000 to $13,792,133, or 1,934.2 percent; and outlay payments from $4,211,000 to $8,311,634, or 97.4 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking-fund assets of the State government, and of the counties, the cities, towns, and villages, the special school districts, and the other civil divisions, by counties.

Table 6 presents for the individual cities, towns, and villages, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking-fund assets, for the year 1931. The aggregate debt of the cities, towns, and villages in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1931, 1922, and 1912, covering the gross debt less sinking-fund assets—total and per capita—of the government of the State, the counties, the cities, towns, and villages, the special school districts, and the other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all the minor civil divisions of the county.

For 1931 the combined gross debt of Florida and all subdivisions of the State less sinking-fund assets set aside to meet such debt was $513,022,736, or an average per capita of $337.74. In 1922 the average per capita was $95.96, and in 1912, $22.72.

Of the total debt reported for 1931, $391,191 was for the State government; $93,990,553 for the counties (including county schools); $252,512,399 for the cities, towns, and villages; $51,217,000 for the special school districts; and $114,911,593 for the other civil divisions.

The gross debt of the State government, less sinking-fund assets, decreased 55 percent from 1922 to 1931 and 36.8 percent from 1912 to 1931. Similar debt for all minor civil divisions combined increased 426.3 percent from 1922 to 1931 and 2,779.1 percent from 1912 to 1931.

ASSESSED VALUATIONS

All real and personal property is subject to taxation as of January 1 of each year, the assessment being made by county assessors and their assistants between that date and July 1.

Returns of all real and tangible personal property must be filed on or before April 1 of each year. Returns of real property both inside and outside of incorporated cities and towns, and of tangible personal property are required to show 50 percent of the full cash value thereof.

The assessed valuation of all property in Florida subject to levies of the general property tax was $520,453,961 in 1931 as compared with $421,449,000 in 1922 and $212,887,000 in 1912. The per capita assessed valuation increased from $257.91 in 1912 to $411.55 in 1922, and decreased to $342.63 in 1931.

TAX LEVIES

State, county, school district, and any special taxes authorized by the county commissioners are collected on one roll by county tax collectors. All taxes are due and payable on November 1 of each year.

The total levies of the general property tax for the State and all subdivisions were $8,436,000 for 1912, $32,194,000 for 1922, and $58,097,202 for 1931, this being a per capita of $10.22, $31.44, and $38.25, respectively.

Of the total levies reported for 1931, $2,538,709 was for the State government; $16,653,117 for the counties (including county schools); $25,130,556 for the cities, towns, and villages; $9,632,378 for the special school districts; $4,142,442 for the other civil divisions. The average rate of levy per $100 of the assessed valuation was $3.96 for 1912, $7.64 for 1922, and $11.16 for 1931.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
Grand total	1,519,000	$106,584	$70.17	[2] $70,235	$48,497	$419	$20,644	$4,859	$736	$14,582	$176	$1,238	$4,772	$9,986
State government	1,519,000	25,870	17.03	[2] 20,513	3,414	----	16,424	----	3	2,664	86	300	2,304	----
Counties	1,519,000	30,152	19.85	19,031	15,750	419	2,862	----	377	9,479	5	417	842	1
Cities, towns, and villages	[3] 919,435	35,579	38.70	19,850	18,552	----	1,298	3,666	356	135	84	377	1,128	9,983
Special school districts [4]	----	7,340	(5)	7,211	7,211	----	----	----	----	4	1	9	115	----
Other civil divisions	----	7,643	(5)	3,630	3,570	----	60	1,193	----	2,300	----	135	383	2
ALACHUA	35,500	1,245	35.07	634	561	6	67	29	11	284	----	3	13	271
County	35,500	385	10.85	217	156	6	55	----	3	164	----	----	1	----
Cities, towns, and villages	17,573	459	26.12	145	138	----	7	29	8	----	----	1	5	271
Special school districts	----	157	(5)	153	153	----	----	----	----	----	----	----	4	----
Other civil divisions	----	244	(5)	119	114	----	5	----	----	120	----	2	3	----
BAKER	6,400	122	19.06	66	56	2	8	----	2	53	----	----	1	----
County	6,400	74	11.56	40	31	2	7	----	2	32	----	----	----	----
Cities, towns, and villages	519	3	5.78	3	2	----	1	----	----	----	----	----	----	----
Special school districts	----	24	(5)	23	23	----	----	----	----	----	----	----	1	----
Other civil divisions	----	21	(5)	----	----	----	----	----	----	21	----	----	----	----
BAY	12,200	522	42.79	289	249	5	35	1	4	119	----	1	84	24
County	12,200	351	28.77	150	133	5	12	----	3	119	----	1	78	----
Cities, towns, and villages	6,330	162	25.59	130	107	----	23	1	1	----	----	----	6	24
Special school districts	----	9	(5)	9	9	----	----	----	----	----	----	----	----	----
BRADFORD	9,800	183	18.67	110	103	2	5	----	2	66	----	1	4	----
County	9,800	82	8.37	38	34	2	2	----	2	40	----	----	2	----
Cities, towns, and villages	2,204	12	5.44	11	11	----	----	----	----	----	----	----	1	----
Special school districts	----	17	(5)	17	17	----	----	----	----	----	----	----	----	----
Other civil divisions	----	72	(5)	44	41	----	3	----	----	26	----	1	1	----

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
BREVARD	14,100	$850	$60.28	$559	$515	$4	$40	$46	$11	$155		$14	$23	$42
County	14,100	332	23.55	222	192	4	26		9	72		11	18	
Cities, towns, and villages	8,593	267	31.07	173	164		9	46	2			1	3	42
Special school districts		105	(5)	101	101							2	2	
Other civil divisions		146	(5)	63	58		5			83				
BROWARD	22,600	1,677	74.20	1,302	1,243	8	51	74	7	183		4	11	96
County	22,600	354	15.66	270	250	8	12		2	82				
Cities, towns, and villages	19,915	777	39.02	643	608		35	25	5			1	9	94
Special school districts		106	(5)	106	106									
Other civil divisions		440	(5)	283	279		4	49		101		3	2	2
CALHOUN	7,400	149	20.14	73	68	3	2		1	61			5	9
County	7,400	94	12.70	52	47	3	2		1	41				
Cities, towns, and villages	1,270	11	8.66	2	2									9
Special school districts		18	(5)	18	18									
Other civil divisions		26	(5)	1	1					20			5	
CHARLOTTE	4,300	193	44.88	125	119	2	4		3	60				5
County	4,300	142	33.02	81	75	2	4		3	58				
Cities, towns, and villages	1,833	10	5.46	5	5									5
Special school districts		29	(5)	29	29									
Other civil divisions		12	(5)	10	10					2				
CITRUS	5,600	315	56.25	226	215	3	8	16	3	60			3	7
County	5,600	236	42.14	171	161	3	7		3	60			2	
Cities, towns, and villages	2,084	51	24.47	27	26		1	16					1	7
Special school districts		28	(5)	28	28									
Other civil divisions														
CLAY	7,100	230	32.39	139	128	3	8		5	60	$1	2	3	20
County	7,100	81	11.41	46	37	3	6		5	30				
Cities, towns, and villages	3,312	49	14.79	24	23		1				1	1	3	20
Special school districts		17	(5)	17	17									
Other civil divisions		83	(5)	52	51		1			30		1		

COLLIER	3,200	345	107.81	226	215	1	10	21	2	67	2	1	26	
County	3,200	268	83 75	181	170	1	10		2	64	2	1	18	
Cities, towns, and villages	390	32	82 05	13	13			19						
Special school districts		17	(5)	17	17									
Other civil divisions		28	(5)	15	15			2		3			8	
COLUMBIA	14,700	366	24 90	194	177	3	14	5	5	132		3	2	25
County	14,700	228	15.51	90	76	3	11		3	132		3		
Cities, towns, and villages	4,416	103	23.32	69	66		3	5	2				2	25
Special school districts		35	(5)	35	35									
DADE	160,100	11,158	69.69	7,816	7,210	47	559	746	97	1,081	21	210	338	849
County	160,100	3,413	21.32	2,175	1,919	47	209		18	1,009		112	99	
Cities, towns, and villages	128,831	6,153	47.76	4,298	3,949		349	608	79		21	90	208	849
Special school districts		1,248	(5)	1,220	1,220								28	
Other civil divisions		344	(5)	123	122		1	138		72		8	3	
DE SOTO	7,800	352	45.13	220	200	4	16	29	2	79		1	21	
County	7,800	169	21.67	92	74	4	14		1	74		1	1	
Cities, towns, and villages	4,332	126	29.09	98	96		2	26	1				1	
Special school districts		18	(5)	18	18									
Other civil divisions		39	(5)	12	12			3		5			19	
DIXIE	7,200	158	21 94	97	90	2	5		5	50		6		
County	7,200	115	15 97	79	72	2	5		5	25		6		
Cities, towns, and villages	1,071	2	1.87	2	2									
Special school districts		16	(5)	16	16									
Other civil divisions		25	(5)							25				
DUVAL	162,700	10,241	62.94	4,910	4,102	44	764	139	63	1,013	22	103	136	3,855
County	162,700	3,005	18.47	1,896	1,238	44	614		23	1,013		37	35	1
Cities, towns, and villages	138,819	6,713	48.36	2,494	2,344		150	137	40		22	65	101	3,854
Special school districts		433	(5)	433	433									
Other civil divisions		90	(5)	87	87			2				1		
ESCAMBIA	54,300	1,789	32.95	1,205	1,038	13	154	22	35	359		25	47	96
County	54,300	824	15.17	445	374	13	58		10	355		7	7	
Cities, towns, and villages	31,600	769	24.34	568	472		96	22	25			18	40	96
Special school districts		192	(5)	192	192									
Other civil divisions		4	(5)							4				
FLAGLER	2,500	166	66.40	108	99	1	8	17	3	35		1		2
County	2,500	72	28.80	54	45	1	8		3	14		1		
Cities, towns, and villages	869	17	19.56	15	15									2
Special school districts		8	(5)	8	8									
Other civil divisions		69	(5)	31	31			17		21				
FRANKLIN	6,400	146	22.81	83	78		5	2	2	49			1	9
County	6,400	84	13.13	43	39		4		1	40				
Cities, towns, and villages	4,070	39	9.58	26	25		1	2	1				1	9
Special school districts		14	(5)	14	14									
Other civil divisions		9	(5)							9				

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
GADSDEN	31,000	$563	$18.16	$274	$202	$3	$69	$6	$13	$181		$1	$2	$86
County	31,000	361	11.65	169	102	3	64		10	181		1		
Cities, towns, and villages	10,931	139	12.72	42	37		5	6	3				2	86
Special school districts		63	(5)	63	63									
GILCHRIST	4,200	94	22.38	55	49	1	5		1	38				
County	4,200	70	16.67	36	31	1	4		1	33				
Cities, towns, and villages	706	2	2.83	2	1		1							
Special school districts		17	(5)	17	17									
Other civil divisions		5	(5)							5				
GLADES	2,900	278	95.86	105	100	1	4	115	2	33		1	7	15
County	2,900	57	19.66	45	41	1	3		2	9			1	
Cities, towns, and villages	612	30	49.02	15	14		1							15
Special school districts		13	(5)	13	13									
Other civil divisions		178	(5)	32	32			115		24		1	6	
GULF	3,400	76	22.35	43	40		3	1	2	29				1
County	3,400	65	19.12	34	31		3		2	29				
Cities, towns, and villages	1,435	5	3.48	3	3			1						1
Special school districts		6	(5)	6	6									
HAMILTON	9,454	149	15.76	71	63		8		1	69		1	1	6
County	9,454	123	13.01	52	45		7		1	69		1		
Cities, towns, and villages	2,927	17	5.81	10	9		1						1	6
Special school districts		9	(5)	9	9									
HARDEE	10,500	289	27.52	183	164	6	13		4	94		1		7
County	10,500	128	12.19	72	55	6	11		4	52				
Cities, towns, and villages	3,871	29	7.49	22	21		1							7
Special school districts		34	(5)	34	34									
Other civil divisions		98	(5)	55	54		1			42		1		

HENDRY	3,900	224	57.44	91	84	2	5	77	3	48			5		
County	3,900	76	19.49	44	38	2	4		3	29					
Cities, towns, and villages	2,681	14	5.22	14	13		1								
Special school districts		28	(5)	28	28										
Other civil divisions		106	(6)	5	5			77		19			5		
HERNANDO	5,000	331	66.20	257	146	2	109	6	4	53					11
County	5,000	271	54.20	217	106	2	109		2	52					
Cities, towns, and villages	1,405	34	24.20	15	15			6	2						11
Special school districts		21	(5)	21	21										
Other civil divisions		5	(6)	4	4					1					
HIGHLANDS	10,100	648	64.16	412	380	3	29	50	9	106		1	4		66
County	10,100	261	25.84	159	131	3	25		8	93		1			
Cities, towns, and villages	7,080	280	39.55	161	157		4	50	1				2		66
Special school districts		82	(5)	80	80								2		
Other civil divisions		25	(6)	12	12					13					
HILLSBOROUGH	164,700	7,300	44.32	4,804	4,302	63	439	293	56	1,049	$5	107	420		566
County	164,700	2,695	16.36	1,602	1,283	63	256		6	823		55	209		
Cities, towns, and villages	114,495	3,176	27.74	2,101	1,918		183	165	50	42	5	48	199		566
Special school districts		1,002	(5)	989	989							1	12		
Other civil divisions		427	(6)	112	112			128		184		3			
HOLMES	12,900	196	15.19	85	73	5	7	3	5	90		1	7		5
County	12,900	109	8.45	38	28	5	5		5	66					
Cities, towns, and villages	1,292	17	13.16	8	7		1	3					1		5
Special school districts		28	(5)	27	27								1		
Other civil divisions		42	(6)	12	11		1			24		1	5		
INDIAN RIVER	7,300	632	86.58	303	287	2	14	134	4	76		3	39		73
County	7,300	153	20.96	108	95	2	11		3	37		1	4		
Cities, towns, and villages	3,310	274	82.78	86	85		1	108	1			2	4		73
Special school districts		33	(5)	33	33										
Other civil divisions		172	(6)	76	74		2	26		39			31		
JACKSON	32,100	522	16.26	270	197	5	68	12	10	220		6			4
County	32,100	383	11.93	151	91	5	55		9	218		5			
Cities, towns, and villages	6,125	67	10.94	48	35		13	12	1	2					4
Special school districts		72	(5)	71	71							1			
JEFFERSON	13,408	229	17.08	125	107	2	16		6	92		1			5
County	13,408	183	13.65	87	71	2	14		6	89		1			
Cities, towns, and villages	1,901	19	9.99	14	12		2								5
Special school districts		20	(5)	20	20										
Other civil divisions		7	(6)	4	4					3					
LAFAYETTE	4,400	85	19.32	43	39	1	3		1	40			1		
County	4,400	78	17.73	36	32	1	3		1	40			1		
Cities, towns, and villages	555	2	3.60	2	2										
Special school districts		5	(5)	5	5										

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
LAKE	24,900	$1,618	$64.98	$1,085	$1,027	$6	$52	$62	$13	$252		$45	$77	$84
County	24,900	477	19.16	320	269	6	45		9	128		11	9	
Cities, towns, and villages	13,864	421	30.37	258	253		5	62	4			6	7	84
Special school districts		178	(2)	175	175							3		
Other civil divisions		542	(2)	332	330		2			124		25	61	
LEE	16,300	856	52.52	525	498	3	24	15	8	172		3	42	91
County	16,300	351	21.53	215	191	3	21		7	123		2	4	
Cities, towns, and villages	10,315	254	24.62	142	139		3	5	1	15				91
Special school districts		134	(2)	126	126								8	
Other civil divisions		117	(2)	42	42			10		34		1	30	
LEON	24,400	1,159	47.50	607	501	6	100	15	22	105		26	14	370
County	24,400	515	21.11	388	291	6	91		18	95		7	7	
Cities, towns, and villages	11,500	566	49.22	141	132		9	15	4	10		19	7	370
Special school districts		78	(2)	78	78									
LEVY	12,900	335	25.97	189	173	2	14	3	3	117		1	9	13
County	12,900	216	16.74	106	94	2	10		3	106		1		
Cities, towns, and villages	3,121	31	9.93	15	11		4	3						13
Special school districts		38	(2)	38	38									
Other civil divisions		50	(2)	30	30					11			9	
LIBERTY	4,067	73	17.95	29	21	1	7		2	42				
County	4,067	68	16.72	24	16	1	7		2	42				
Special school districts		5	(2)	5	5									
MADISON	15,614	315	20.17	171	157	3	11	11	3	116		1		13
County	15,614	225	14.41	106	93	3	10		2	116		1		
Cities, towns, and villages	3,278	51	15.56	26	25		1	11	1					13
Special school districts		39	(2)	39	39									

MANATEE	23,800	1,174	49.33	742	695	6	41	122	13	207		21	12	57
County	23,800	477	20.04	272	237	6	29		9	177		16	3	
Cities, towns, and villages	12,894	432	33.50	267	255		12	87	4	12		3	2	57
Special school districts		124	(5)	122	122								2	
Other civil divisions		141	(5)	81	81			35		18		2	5	
MARION	30,500	1,352	44.33	721	675	6	40	40	16	296		10	73	196
County	30,500	808	26.49	492	453	6	33		11	278		7	20	
Cities, towns, and villages	9,510	413	43.43	102	95		7	40	5	17		3	50	196
Special school districts		123	(5)	122	122								1	
Other civil divisions		8	(5)	5	5					1			2	
MARTIN	5,600	297	53.04	231	214	2	15	9	2	49		2	4	
County	5,600	164	29.29	117	103	2	12		2	43		1	1	
Cities, towns, and villages	2,919	52	17.81	44	41		3	5					3	
Special school districts		14	(5)	14	14									
Other civil divisions		67	(5)	56	56			4		6		1		
MONROE	13,624	620	45.51	431	377	6	48	4	3	121		1	60	
County	13,624	486	35.67	303	266	6	31		1	121		1	60	
Cities, towns, and villages	12,831	120	9.35	115	98		17	3	2					
Special school districts		13	(5)	13	13									
Other civil divisions		1	(5)					1						
NASSAU	9,375	283	30.19	170	152	2	16	3	8	83		10	9	
County	9,375	205	21.87	108	96	2	10		7	77		7	6	
Cities, towns, and villages	3,660	44	12.02	32	26		6	2	1	6		3		
Special school districts		33	(5)	30	30								3	
Other civil divisions		1	(5)					1						
OKALOOSA	10,000	238	23.80	129	118	3	8	2	6	98				3
County	10,000	171	17.10	90	82	3	5		6	75				
Cities, towns, and villages	1,029	10	9.72	5	3		2	2						3
Special school districts		33	(5)	33	33									
Other civil divisions		24	(5)	1			1			23				
OKEECHOBEE	4,500	127	28.22	63	55	2	6	5	1	47			5	6
County	4,500	100	22.22	48	41	2	5			47			5	
Cities, towns, and villages	1,795	21	11.70	12	11		1	2	1					6
Special school districts		2	(5)	2	2									
Other civil divisions		4	(5)	1	1			3						
ORANGE	54,800	2,995	54.65	2,000	1,838		162	21	26	408	$22	39	52	427
County	51,800	1,475	26.92	1,020	904		116		14	401		26	14	
Cities, towns, and villages	39,589	1,110	28.04	606	560		46	17	12	7	22	13	6	427
Special school districts		405	(5)	373	373								32	
Other civil divisions		5	(5)	1	1			4						

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
OSCEOLA	11,300	$502	$44.42	$327	$317	----	$10	$10	$3	$111	----	$5	$1	$45
County	11,300	308	27.26	198	189	----	9	----	2	107	----	1	----	----
Cities, towns, and villages [6]	1,863	117	62.80	58	57	----	1	10	1	----	----	2	1	45
Special school districts	----	31	(5)	30	30	----	----	----	----	----	----	1	----	----
Other civil divisions	----	46	(5)	41	41	----	----	----	----	4	----	1	----	----
PALM BEACH	57,700	5,323	92.25	3,845	3,461	$23	361	701	21	458	$1	34	98	165
County	57,700	1,459	25.29	1,253	933	23	297	----	6	189	1	7	3	----
Cities, towns, and villages	46,136	2,334	50.59	1,707	1,652	----	55	391	15	----	----	9	47	165
Special school districts	----	351	(5)	348	348	----	----	----	----	2	----	----	1	----
Other civil divisions	----	1,179	(5)	537	528	----	9	310	----	267	----	18	47	----
PASCO	10,900	499	45.78	356	336	5	15	3	14	109	----	1	3	13
County	10,900	133	12.20	76	60	5	11	----	5	52	----	----	----	----
Cities, towns, and villages	3,999	80	20.01	53	51	----	2	3	9	----	----	----	2	13
Special school districts	----	63	(5)	63	63	----	----	----	----	----	----	----	----	----
Other civil divisions	----	223	(5)	164	162	----	2	----	----	57	----	1	1	----
PINELLAS	67,900	6,980	102.80	3,601	3,382	9	210	1,185	33	518	13	96	290	1,244
County	67,900	1,519	22.37	1,223	1,098	9	116	----	12	258	----	4	22	----
Cities, towns, and villages	57,991	4,711	81.24	1,924	1,834	----	90	1,170	21	12	13	64	263	1,244
Special school districts	----	230	(5)	230	230	----	----	----	----	----	----	----	----	----
Other civil divisions	----	520	(5)	224	220	----	4	15	----	248	----	28	5	----
POLK	78,000	4,688	60.10	2,812	2,657	17	138	444	35	607	----	30	155	605
County	78,000	1,117	14.32	708	598	17	93	----	10	373	----	8	18	----
Cities, towns, and villages	50,000	2,292	45.84	1,084	1,048	----	36	441	25	----	----	8	129	605
Special school districts	----	601	(5)	591	591	----	----	----	----	2	----	----	8	----
Other civil divisions	----	678	(5)	429	420	----	9	3	----	232	----	14	----	----
PUTNAM	18,700	856	45.78	497	437	4	56	14	12	143	----	24	134	32
County	18,700	502	26.84	261	214	4	43	----	11	104	----	18	108	----
Cities, towns, and villages	8,987	168	18.69	121	109	----	12	9	1	----	----	3	2	32
Special school districts	----	73	(5)	68	68	----	----	----	----	----	----	1	4	----
Other civil divisions	----	113	(5)	47	46	----	1	5	----	39	----	2	20	----

ST. JOHNS	19,600	964	49 18	661	617	7	37	17	11	157		41	7	70
County	19,600	516	26.33	304	268	7	29		8	157		41	6	
Cities, towns, and villages	13,773	400	29 04	314	306		8	12	3				1	70
Special school districts		35	(5)	35	35									
Other civil divisions		13	(5)	8	8			5						
ST. LUCIE	7,600	531	69.87	287	266	3	18	89	5	90		2	58	
County	7,600	276	36.32	155	135	3	17		5	67		1	48	
Cities, towns, and villages [7]														
Special school districts		23	(5)	23	23									
Other civil divisions		232	(5)	109	108		1	89		23		1	10	
SANTA ROSA	14,200	289	20.35	125	111	5	9	3	11	119	1	6	18	6
County	14,200	178	12.54	86	74	5	7		11	77	1	1	2	
Cities, towns, and villages	1,466	16	10.91	6	5		1	3					1	6
Special school districts		31	(5)	31	31									
Other civil divisions		64	(5)	2	1		1			42		5	15	
SARASOTA	13,900	860	61.87	590	552	5	33	77	7	116		4	12	54
County	13,900	486	34.96	364	339	5	20		5	111		2	4	
Cities, towns, and villages	9,809	199	20.29	134	121		13	1	2			2	6	54
Special school districts		80	(5)	80	80									
Other civil divisions		95	(5)	12	12			76		5			2	
SEMINOLE	20,100	822	40.90	570	536	4	30	8	17	175	2	4	3	43
County	20,100	395	19.65	235	208	4	23		11	145	1	3		
Cities, towns, and villages	12,541	273	21.77	208	201		7	5	6	9		1	1	43
Special school districts		126	(5)	124	124						1		1	
Other civil divisions		28	(5)	3	3			3		21			1	
SUMTER	11,100	303	27.30	143	129	3	11	53		102		1		4
County	11,100	127	11.44	68	56	3	9			59				
Cities, towns, and villages	4,026	15	3.73	10	9		1	1						4
Special school districts		51	(5)	51	51									
Other civil divisions		110	(5)	14	13		1	52		43		1		
SUWANNEE	15,731	313	19.90	159	143	1	15		5	126		2	4	17
County	15,731	218	13.86	83	70	1	12		4	126		2	3	
Cities, towns, and villages	3,232	51	15 78	32	29		3		1				1	17
Special school districts		44	(5)	44	44									
TAYLOR	13,500	388	28.74	252	231	2	19	4	7	103		2	20	
County	13,500	301	22.30	178	159	2	17		5	100		2	16	
Cities, towns, and villages	2,744	57	20.77	44	42		2	4	2	3			4	
Special school districts		30	(5)	30	30									
UNION	7,800	108	13.85	54	49	1	4		4	48				2
County	7,800	95	12.18	43	38	1	4		4	48				
Cities, towns, and villages	886	7	7.90	5	5									2
Special school districts		6	(5)	6	6									

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
VOLUSIA	46,100	$3,434	$74.49	$2,544	$2,393	$22	$129	$80	$26	$386	----	$27	$100	$271
County	46,100	973	21.11	764	675	22	67	----	13	191	----	----	5	----
Cities, towns, and villages	33,806	1,425	42.15	1,062	1,006	----	56	60	13	----	----	14	5	271
Special school districts	----	386	(3)	381	381	----	----	----	----	----	----	----	5	----
Other civil divisions	----	650	(3)	337	331	----	6	20	----	195	----	13	85	----
WAKULLA	5,500	100	18.18	42	37	2	3	----	2	55	----	1	----	----
County	5,500	91	16.55	34	29	2	3	----	2	54	----	1	----	----
Special school districts	----	8	(3)	8	8	----	----	----	----	----	----	----	----	----
Other civil divisions	----	1	(3)	----	----	----	----	----	----	1	----	----	----	----
WALTON	15,000	312	20.80	174	157	5	12	14	6	113	----	1	4	----
County	15,000	248	16 53	128	112	5	11	----	6	111	----	1	2	----
Cities, towns, and villages	2,636	37	14.04	23	22	----	1	14	----	----	----	----	----	----
Special school districts	----	21	(3)	21	21	----	----	----	----	----	----	----	----	----
Other civil divisions	----	6	(3)	2	2	----	----	----	----	2	----	----	2	----
WASHINGTON	12,200	177	14.51	87	72	4	11	1	4	85	----	----	----	----
County	12,200	150	12.30	69	56	4	9	----	4	77	----	----	----	----
Cities, towns, and villages	1,878	12	6.39	11	9	----	2	1	----	----	----	----	----	----
Special school districts	----	7	(3)	7	7	----	----	----	----	----	----	----	----	----
Other civil divisions	----	8	(3)	----	----	----	----	----	----	8	----	----	----	----

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Includes $170,242, inheritance taxes, and $504,795, other special taxes, for State purposes only.
[3] Excludes population of Fort Pierce, St. Lucie County, and Kissimmee, Osceola County, for which no reports were received.
[4] Exclusive of county schools.
[5] Not computed.
[6] Exclusive of the city of Kissimmee, for which no report was received.
[7] No report was received for Fort Pierce, the only city in this county.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931

[Revenue receipts expressed in thousands]

CITY, TOWN, OR VILLAGE	Estimated population	REVENUE RECEIPTS										
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Licenses and permits							
Grand total	919,435	$35,579	$38.70	$19,850	$18,552	$1,298	$3,666	$356	$135	$84	$377	$1,128	$9,983
30,000 population and over	419,200	17,879	42 65	8,957	8,199	758	1,799	179	42	50	267	753	5,832
Jacksonville	131,900	6,327	47.97	2,297	2,154	143	121	36		22	64	101	3,686
Miami	108,200	3,709	34.28	2,558	2,286	272	365	59		21	74	187	445
Tampa	106,200	2,990	28.15	1,981	1,806	175	158	43	42	5	48	177	536
St. Petersburg	41,300	4,084	98.89	1,553	1,481	72	1,133	16		2	63	248	1,069
Pensacola	31,600	769	24.34	568	472	96	22	25			18	40	96
8,000 to 30,000 population	186,831	6,039	32.32	3,703	3,491	212	181	62	34	20	26	115	1,898
Orlando	29,900	862	28.83	408	369	39		9		20	2		423
West Palm Beach	29,500	790	26 78	760	724	36		8				22	
Lakeland	20,400	977	47.89	361	347	14	107	10			1	71	427
Daytona Beach	18,300	748	40 87	623	578	45		10				2	113
St. Augustine	13,100	397	30.31	312	304	8	12	3					70
Key West	12,831	120	9.35	115	98	17	3	2					
Tallahassee	11,500	566	49 22	141	132	9	15	4	10		19	7	370
Gainesville	11,100	409	36 85	122	117	5	29	6			1	4	247
Sanford	10,900	261	23 94	198	191	7	4	6	9		1	1	42
Fort Myers	10 000	253	25.30	141	138	3	5	1	15				91
Fort Lauderdale	9,800	473	48.27	399	383	16	6	1				6	61
Sarasota	9,500	183	19.26	123	110	13		2			2	2	54

See footnotes at end of table.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Revenue receipts expressed in thousands

CITY, TOWN, OR VILLAGE	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Licenses and permits							
2,500 to 8,000 population	167,016	$7,633	$45.70	$4,619	$4,371	$248	$1,082	$72	$58	$11	$60	$140	$1,591
Clearwater	7,607	318	41.80	163	153	10		1	12	11		2	129
Ocala	7,281	391	53.70	87	81	6	36	4	17		2	49	196
Winter Haven	7,130	382	53.58	223	217	6	139	7				13	
Plant City	6,800	133	19.56	89	82	7	6	5				6	27
Palatka	6,500	155	23.85	109	98	11	9	1			3	2	31
Miami Beach	6,494	1,568	241.45	1,079	1,025	54	210	13					
Bradentown	5,986	276	46.11	197	188	9	20	1	11		16	3	247
Lake Worth	5,940	668	112.46	219	217	2	312	1			3		44
Coral Gables	5,697	565	99.18	449	437	12	20	2				6	130
River Junction	5,624	29	5 16	8	7	1		1				6	88
South Jacksonville	5,597	302	53.96	151	147	4	16	2			1		20
Panama City	5,402	142	26 29	119	96	23		1					132
Bartow	5,269	226	42.89	81	77	4	8	1					22
De Land	5,246	254	48.42	196	191	5	23	1			1	23	113
Fort Pierce [2]												1	32
Lake City	4,416	103	23.32	69	66	3	5	2					
New Smyrna	4,149	200	48 20	88	84	4	16	1				2	25
Leesburg	4,113	163	39.63	103	99	4	26	2			8	1	86
Arcadia	4,082	126	30 87	98	96	2	26	1			4		28
Quincy	3,788	96	25.34	25	22	3	4	2				1	
Winter Park	3,636	163	44.22	141	136	5	4	1	6		10	2	63
Tarpon Springs	3,414	59	17.28	34	29	5		2				1	
Lake Wales	3,401	102	29.99	99	95	4		2				7	16
Marianna	3,372	54	16 01	39	28	11	12	1	2			1	
Avon Park	3,355	69	20.57	45	44	2	23						

Manatee	3,219	40	12.43	29	28	1	1	2	1			1	6
Kissimmee [2]													
Apalachicola	3,150	38	12.06	25	24	1	2	1				1	9
Palmetto	3,043	106	34.83	33	31	2	65	1					7
Haines City	3,037	88	28.98	65	62	3	14	1			7	1	
Fernandina	3,023	42	13.89	30	24	6	2	1	6		3		
Sebring	2,912	172	59.07	83	81	2	25	1				1	62
Hollywood	2,869	233	81.21	191	175	16	18	1			1	2	20
Eustis	2,835	83	29.28	66	66		15	1			1		
Perry	2,744	57	20.77	44	42	2	4	2	3			4	
Live Oak	2,734	49	17.92	30	27	3		1				1	17
Melbourne	2,677	60	22.41	43	40	3	6	1				1	9
De Funiak Springs	2,636	37	14.04	23	22	1	14						
Pompano	2,614	16	6.12	9	8	1	1	1				1	4
Hialeah	2,600	55	21.15	30	21	9		3				1	21
Wauchula	2,574	13	5.05	6	5	1							7
Less than 2,500 population	146,388	4,028	27.52	2,571	2,491	80	604	43	1	3	24	120	662

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Not available.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Recreation	Development and conservation of natural resources	Miscellaneous			
Grand total	$98,242	$64.68	$82,043										$5,046	$21,361	$9,792
State government	25,725	16.94	19,391	$2,147	$722	$321	$3,049	$1,966	$8,223	$84	$1,780	$1,179		4	6,330
Counties	27,848	18 33	21,701	7,615	63	107	3,137	836	9,702	2		239		5,608	539
Cities, towns, and villages	32,138	34 95	[1] 16,190										5,045	9,034	1,869
Special school districts [2]	6,634	(3)	3,945						3,945					2,290	399
Other civil divisions	5,897	(3)	816	93		64	102	66			491		1	4,425	655
ALACHUA	1,104	31 10	558												
County	386	10 87	354	75	3	14	45	12	200			2	115	347	84
Cities, towns, and villages	416	23 67	153											20	12
Special school districts	101	(3)	50						50				115	80	68
Other civil divisions	201	(3)	1	1										47	4
BAKER	109	17.03	89											200	
County	84	13.13	79	15	2		11	3	48					18	2
Cities, towns, and villages	3	5.78	3											3	2
Special school districts	14	(3)	7						7						
Other civil divisions	8	(3)												7	
BAY	355	29.10	206											8	
County	250	20.49	146	38			19	6	73			10	9	137	3
Cities, towns, and villages	95	15.01	52											101	3
Special school districts	10	(3)	8						8				9	34	
BRADFORD	155	15.82	97											2	
County	71	7.24	68	19				2	47					56	2
Cities, towns, and villages	12	5 44	12											1	2
Special school districts	16	(3)	16						16						
Other civil divisions	56	(3)	1	1										55	

BREVARD	766	54.33	475										35	222	34
County	363	25 74	317	54		1	125	21	116					31	15
Cities, towns, and villages	191	22 23	89										35	56	11
Special school districts	106	(3)	66						66					38	2
Other civil divisions	106	(3)	3	1							2			97	6
BROWARD	1,575	69.69	709										68	529	269
County	356	15.75	312	110			63	8	131					37	7
Cities, towns, and villages	716	35.95	288										67	337	24
Special school districts	119	(3)	66						66					52	1
Other civil divisions	384	(3)	43				1				42		1	103	227
CALHOUN	129	17.43	99											23	7
County	96	12 97	88	31			8		49					7	1
Cities, towns, and villages	12	9 45	4											2	6
Special school districts	15	(3)	6						6					9	
Other civil divisions	6	(3)	1	1										5	
CHARLOTTE	138	32 09	107										4	26	1
County	85	19 77	81	40			8	1	32					3	1
Cities, towns, and villages	14	7.64	10										4		
Special school districts	32	(3)	16						16					16	
Other civil divisions	7	(3)												7	
CITRUS	289	51.61	160										4	89	36
County	236	42.14	132	72			12	1	47					69	35
Cities, towns, and villages	26	12 48	8										4	13	1
Special school districts	27	(3)	20						20					7	
Other civil divisions															
CLAY	195	27.46	114										12	66	3
County	78	10.99	75	26			7	1	41					1	2
Cities, towns, and villages	47	14.19	23										12	11	1
Special school districts	15	(3)	15						15						
Other civil divisions	55	(3)	1	1										54	
COLLIER	203	63.44	94											98	11
County	153	47.81	71	28	4		12	2	25					79	3
Cities, towns, and villages	17	43.59	5											8	4
Special school districts	16	(3)	16						16						
Other civil divisions	17	(3)	2								2			11	4
COLUMBIA	328	22.31	213										17	83	15
County	210	14.29	147	35			12	3	96			1		61	2
Cities, towns, and villages	91	20 61	44										17	17	13
Special school districts	27	(3)	22						22					5	
DADE	10,926	68.24	6,410										504	3,224	788
County	2,828	17 66	2,204	1,067			177	144	773			43		570	54
Cities, towns, and villages	6,386	49.57	3,437										504	2,071	374
Special school districts	1,439	(3)	679						679					521	239
Other civil divisions	273	(3)	90				3				87			62	121

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Recreation	Development and conservation of natural resources	Miscellaneous			
DE SOTO	$255	$32.69	$159											$94	$2
County	177	22.69	108	$29			$10	$2	$67					67	2
Cities, towns, and villages	53	12.23	39											14	
Special school districts	9	(3)	8						8					1	
Other civil divisions	16	(3)	4	1							$3			12	
DIXIE	147	20.42	107											38	2
County	120	16.67	93	16			23	6	47			$1		25	2
Cities, towns, and villages	2	1.87	2												
Special school districts	11	(3)	11						11						
Other civil divisions	14	(3)	1	1										13	
DUVAL	8,890	54.64	5,612										$1,636	1,079	563
County	2,688	16.52	2,333	786	$28	$5	330	56	1,128					301	54
Cities, towns, and villages	5,689	40.98	2,833										1,636	766	454
Special school districts	441	(3)	441						441						
Other civil divisions	72	(3)	5				3				2			12	55
ESCAMBIA	1,906	35.10	1,397										104	318	87
County	933	17.18	776	231	2	3	60	19	457			4		126	31
Cities, towns, and villages	938	29.68	617										104	162	55
Special school districts	34	(3)	4						4					29	1
Other civil divisions	1	(3)												1	
FLAGLER	297	118.80	222										1	58	16
County	224	89.60	201	34			132	5	30					8	15
Cities, towns, and villages	17	19.56	8										1	8	
Special school districts	6	(3)	4						4					2	
Other civil divisions	50	(3)	9	4							5			40	1

FRANKLIN	134	20.94	81											4	34	15
County	64	10.00	53	17			3	1	32						10	1
Cities, towns, and villages	39	9 58	19											4	14	2
Special school districts	29	(3)	9						9						8	12
Other civil divisions	2	(3)													2	
GADSDEN	517	16.68	401											40	45	31
County	333	10.74	309	125			39	8	135				2		17	7
Cities, towns, and villages	133	12 17	54											40	15	24
Special school districts	51	(3)	38						38						13	
GILCHRIST	86	20.48	74												11	1
County	69	16.43	64	15			8	1	39				1		4	1
Cities, towns, and villages	3	4.25	3													
Special school districts	12	(3)	7						7						5	
Other civil divisions	2	(3)													2	
GLADES	151	52.07	77											12	46	16
County	50	17.24	48	33			2	1	12						2	
Cities, towns, and villages	20	32.68	7											12	1	
Special school districts	9	(3)	8						8						1	
Other civil divisions	72	(3)	14								14				42	16
GULF	61	17.94	48												11	2
County	51	15.00	42	15			3	2	22						9	
Cities, towns, and villages	5	3 48	4													1
Special school districts	5	(3)	2						2						2	1
HAMILTON	124	13 12	102											4	16	2
County	99	10.47	86	27			11	2	46						12	1
Cities, towns, and villages	16	5.47	8											4	4	
Special school districts	9	(3)	8						8							1
HARDEE	289	27.52	154											7	121	7
County	122	11.62	112	18			27	5	62						7	3
Cities, towns, and villages	67	17.31	28											7	28	4
Special school districts	31	(3)	12						12						19	
Other civil divisions	69	(3)	2	2											67	
HENDRY	171	43.85	117												40	14
County	95	24.36	66	21			8	2	35						28	1
Cities, towns, and villages	11	4.10	11													
Special school districts	22	(3)	16						16						6	
Other civil divisions	43	(3)	24				10				11				6	13
HERNANDO	347	69.40	124											10	212	1
County	303	60.60	104	60			13		30				1		198	1
Cities, towns, and villages	23	16 37	6											10	7	
Special school districts	18	(3)	14						14						4	
Other civil divisions	3	(3)													3	

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments									Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Recreation	Development and conservation of natural resources	Miscellaneous			
HIGHLANDS	$503	$49.80	$328										$40	$130	$5
County	261	25.84	205	$80			$32	$2	$91					52	4
Cities, towns, and villages	167	23.59	95										40	32	
Special school districts	55	(3)	28						28					26	1
Other civil divisions	20	(3)												20	
HILLSBOROUGH	6,632	40.27	4,481										221	1,763	167
County	2,441	14.82	1,982	405	$14	$29	260	118	1,120			$36		425	34
Cities, towns, and villages	3,118	27.23	2,017										221	772	108
Special school districts	764	(3)	424						424					315	25
Other civil divisions	309	(3)	58	3		52					$3			251	
HOLMES	187	14.50	139										1	35	12
County	130	10.08	124	6		1	23	1	93					3	3
Cities, towns, and villages	12	9.29	6										1	5	
Special school districts	25	(3)	8						8					8	9
Other civil divisions	20	(3)	1	1										19	
INDIAN RIVER	496	67.95	236										46	179	35
County	154	21.10	147	61			24	7	53			2		4	3
Cities, towns, and villages	186	56.19	55										46	55	30
Special school districts	26	(3)	20						20					6	
Other civil divisions	130	(3)	14	1		12					1			114	2
JACKSON	431	13.43	357										3	65	6
County	310	9.66	280	77			39	10	154					25	5
Cities, towns, and villages	56	9.14	37										3	15	1
Special school districts	65	(3)	40						40					25	

JEFFERSON	211	15.74	149										9	50	3
County	162	12.08	119	35			14	3	67					41	2
Cities, towns, and villages	22	11.57	6										9	7	
Special school districts	25	(3)	24						24						1
Other civil divisions	2	(3)												2	
LAFAYETTE	82	18.64	66											12	4
County	71	16 14	57	12			6	2	37					12	2
Cities, towns, and villages	2	3.60	1												1
Special school districts	9	(3)	8						8						1
LAKE	1,484	59.60	640										76	740	28
County	504	20.24	438	147		2	69	14	205	$1				57	9
Cities, towns, and villages	402	29.00	123										76	191	12
Special school districts	169	(3)	76						76					86	7
Other civil divisions	409	(3)	3	3										406	
LEE	792	48.59	491										38	251	12
County	363	22.27	283	76	3		60	12	130			2		72	8
Cities, towns, and villages	271	26.27	155										38	78	
Special school districts	115	(3)	50						50					63	2
Other civil divisions	43	(3)	3								3			38	2
LEON	1,004	41.15	547										239	171	47
County	461	18 89	330	114		3	68	10	135					122	9
Cities, towns, and villages	469	40 78	167										239	28	35
Special school districts	74	(3)	50						50					21	3
LEVY	311	24.11	162										16	130	3
County	231	17.91	133	44			14	8	66			1		96	2
Cities, towns, and villages	25	8.01	5										16	4	
Special school districts	30	(3)	23						23					6	1
Other civil divisions	25	(3)	1	1										24	
LIBERTY	63	15 49	60											1	2
County	57	14 02	55	17			9	2	27					1	1
Special school districts	6	(3)	5						5						1
MADISON	320	20.49	233										13	71	3
County	238	15.24	187	88			15	10	72			2		49	2
Cities, towns, and villages	52	15.86	27										13	12	
Special school districts	30	(3)	19						19					10	1
MANATEE	1,053	44.24	510										20	509	14
County	449	18 87	277	75		1	43	6	152					163	9
Cities, towns, and villages	359	27.84	130										20	205	4
Special school districts	130	(3)	86						86					43	1
Other civil divisions	115	(3)	17	1							16			98	

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Recreation	Development and conservation of natural resources	Miscellaneous			
MARION	$1,121	$36.75	$614										$102	$369	$36
County	663	21.74	352	$99		$7	$61	$23	$192					273	3
Cities, towns, and villages	368	38.70	169										102	72	25
Special school districts	88	(3)	63						63					22	3
Other civil divisions	2	(3)												2	
MARTIN	284	50.71	161											112	11
County	123	21.96	98	36			23	6	32			$1		22	3
Cities, towns, and villages	48	16.44	38											10	
Special school districts	18	(3)	10						10					4	4
Other civil divisions	95	(3)	15	1			8				$6			76	4
MONROE	572	41.95	307											262	3
County	421	30.90	203	62	$2		21	8	66			44		216	2
Cities, towns, and villages	133	10.37	95											38	
Special school districts	16	(3)	8						8					8	
Other civil divisions	2	(3)	1								1				1
NASSAU	283	30.19	218											60	5
County	214	22.83	165	48	3		22	7	85					45	4
Cities, towns, and villages	37	10.11	31											6	
Special school districts	32	(3)	22						22					9	1
Other civil divisions															
OKALOOSA	226	22.60	155										1	55	15
County	156	15.60	132	51			14	10	57					21	3
Cities, towns, and villages	10	9.72	8										1	1	
Special school districts	42	(3)	15						15					15	12
Other civil divisions	18	(3)												18	

OKEECHOBEE	99	22.00	64									4	27	4
County	68	15 11	43	23			1	1	17		1		25	
Cities, towns, and villages	21	11.70	15									4	2	
Special school districts	4	(3)	4						4					
Other civil divisions	6	(3)	2								2			4
ORANGE	2,646	48.28	1,384									229	1,007	26
County	1,238	22.59	773	263		17	103	23	354	$1	12		454	11
Cities, towns, and villages	1,076	27.18	451									229	385	11
Special school districts	328	(3)	156						156				168	4
Other civil divisions	4	(3)	4								4			
OSCEOLA	432	38 23	207									33	190	2
County	280	24.78	149	41		2	24	4	76		2		129	2
Cities, towns, and villages [4]	101	54 21	39									33	29	
Special school districts	33	(3)	18						18				15	
Other civil divisions	18	(3)	1	1									17	
PALM BEACH	4,797	83 14	2,374									88	2,002	333
County	1,289	22.34	1,025	500		9	122	30	340		24		251	13
Cities, towns, and villages	2,150	46 60	952									88	930	180
Special school districts	292	(3)	151						151				136	5
Other civil divisions	1,066	(3)	246	48			70				128		685	135
PASCO	449	41.19	212									6	227	4
County	147	13 49	134	38			16	3	74		3		9	4
Cities, towns, and villages	58	14.50	36									6	16	
Special school districts	58	(3)	35						35				23	
Other civil divisions	186	(3)	7	7									179	
PINELLAS	5,082	74 85	2,917									789	1,242	134
County	1,369	20 16	1,142	537		2	144	38	390		31		206	21
Cities, towns, and villages	3,071	52.96	1,536									789	633	113
Special school districts	228	(3)	227						227				1	
Other civil divisions	414	(3)	12	2							10		402	
POLK	4,170	53.46	2,160									241	1,570	199
County	1,101	14.12	993	324		2	205	35	427				85	23
Cities, towns, and villages	2,184	43.68	932									241	850	161
Special school districts	430	(3)	218						218				197	15
Other civil divisions	455	(3)	17	3			3				11		438	
PUTNAM	949	50.75	610									12	293	34
County	618	33.05	497	190			209	4	93		1		98	23
Cities, towns, and villages	148	16 47	68									12	65	3
Special school districts	65	(3)	42						42				15	8
Other civil divisions	118	(3)	3	1							2		115	

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments									Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Recreation	Development and conservation of natural resources	Miscellaneous			
ST. JOHNS	$877	$44.74	$451										$15	$373	$38
County	425	21.68	262	$101			$36	$8	$115			$2		158	5
Cities, towns, and villages	404	29.33	150										15	211	28
Special school districts	39	(3)	39						39						
Other civil divisions	9	(3)												4	5
ST. LUCIE	530	69.74	241											251	38
County	226	29.74	164	65	$1	$1	37	5	53			2		57	5
Cities, towns, and villages [5]															
Special school districts	28	(3)	17						17					11	
Other civil divisions	276	(3)	60				3				$57			183	33
SANTA ROSA	267	18.80	205										6	49	7
County	181	12.75	172	54			17	7	94					7	2
Cities, towns, and villages	15	10.23	7										6	2	
Special school districts	43	(3)	22						22					16	5
Other civil divisions	28	(3)	4	4										24	
SARASOTA	821	59.06	439										15	365	2
County	478	34.39	203	106			20	6	70			1		273	2
Cities, towns, and villages	197	20.08	178										15	4	
Special school districts	80	(3)	35						35					45	
Other civil divisions	66	(3)	23								23			43	
SEMINOLE	856	42.59	423										16	398	19
County	359	17.86	237	72	1		19	18	124			3		113	9
Cities, towns, and villages	338	26.95	101										16	217	4
Special school districts	132	(3)	82						82					44	6
Other civil divisions	27	(3)	3								3			24	

SUMTER	259	23.33	170										3	82	4
County	126	11.35	108	25			6	4	73					17	1
Cities, towns, and villages	11	2.73	6										3	2	
Special school districts	36	(3)	15						15					19	2
Other civil divisions	86	(3)	41	1							40			44	1
SUWANNEE	323	20.53	208										7	89	19
County	215	13.67	160	36			15	8	101					53	2
Cities, towns, and villages	71	21.97	29										7	24	11
Special school districts	37	(3)	19						19					12	6
TAYLOR	351	26.00	252											82	17
County	288	21.33	230	89		5	23	13	96			4		46	12
Cities, towns, and villages	57	20.77	21											36	
Special school districts	6	(3)	1						1						5
UNION	86	11.03	54										1	27	4
County	74	9.49	47	12			5	2	28					23	4
Cities, towns, and villages	5	5.64	1										1	3	
Special school districts	7	(3)	6						6					1	
VOLUSIA	3,262	70.76	2,000										170	954	138
County	948	20.56	929	440		3	114	44	328					5	14
Cities, towns, and villages	1,417	41.92	714										170	433	100
Special school districts	413	(3)	278						278					126	9
Other civil divisions	484	(3)	79	2			1	66			10			390	15
WAKULLA	98	17.82	83											13	2
County	91	16.55	76	29			5	2	40					13	2
Special school districts	7	(3)	7						7						
Other civil divisions															
WALTON	310	20.67	214											90	6
County	268	17.87	183	70			19	4	90					79	6
Cities, towns, and villages	24	9.10	14											10	
Special school districts	17	(3)	17						17						
Other civil divisions	1	(3)												1	
WASHINGTON	151	12.38	124											20	7
County	126	10.33	108	30			9	4	65					11	7
Cities, towns, and villages	11	5.86	8											3	
Special school districts	8	(3)	8						8						
Other civil divisions	6	(3)												6	

[1] Not available by departments.
[2] Exclusive of county schools
[3] Not computed.
[4] Exclusive of the city of Kissimmee, for which no report was received.
[5] No report was received for Fort Pierce, the only city in this county.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public-service enterprises	Interest	Outlays
Grand total	$32,138	$34.95	$16,190	$5,045	$9,034	$1,869
30,000 population and over	16,056	38.30	8,829	2,753	3,619	855
Jacksonville	5,378	40.77	2,725	1,543	673	437
Miami	4,263	39.40	2,284	191	1,578	210
Tampa	2,044	27.72	1,031	209	705	99
St Petersburg	2,533	61.33	1,272	706	501	54
Pensacola	938	29.68	617	104	162	55
8,000 to 30,000 population	6,358	34.03	2,592	856	2,695	215
Orlando	801	26.79	261	224	316	
West Palm Beach	1,170	39.66	490		680	
Lakeland	1,002	49.12	330	111	511	50
Daytona Beach	754	41.20	416	74	232	32
St. Augustine	397	30.31	147	15	207	28
Key West	133	10.37	95		38	
Tallahassee	469	40.78	167	230	28	35
Gainesville	369	33.24	133	100	73	63
Sanford	327	30.00	93	15	215	4
Fort Myers	270	27.00	154	38	78	
Fort Lauderdale	488	40.80	144	25	316	3
Sarasota	178	18.74	162	15	1	
2,500 to 8,000 population	6,278	37.59	3,080	960	1,865	373
Clearwater	286	33.65	118	48	47	43
Ocala	343	47.11	152	102	69	20
Winter Haven	302	42.36	196		106	
Plant City	132	10.41	65	10	57	
Palatka	131	20.15	60	11	57	3
Miami Beach	1,299	200.03	677	108	322	132
Bradentown	271	45.27	79	8	183	1
Lake Worth	232	39.06	69	61	100	2
Coral Gables	611	107.25	334	104	141	32
River Junction	28	4.98	8	13	3	4
South Jacksonville	257	45.92	91	74	77	15
Panama City	76	14.07	44	8	24	
Bartow	197	37.39	44	77	75	1
De Land	240	45.75	161	17	62	
Fort Pierce [1]						
Lake City	91	20.61	44	17	17	13
New Smyrna	212	51.10	67	51	57	37
Leesburg	148	35.98	33	30	85	
Arcadia	53	12.98	39		14	
Quincy	94	24.82	44	23	7	20
Winter Park	144	39.07	96	2	35	11
Tarpon Springs	82	24.02	33	18	31	
Lake Wales	105	30.87	70		34	1
Marianna	42	12.46	29		12	1
Avon Park	34	10.13	29		5	
Manatee	34	10.56	19	4	9	2
Kissimmee [1]						
Apalachicola	30	12.38	19	4	14	2
Palmetto	44	14.46	26	8	10	
Haines City	62	20.41	51		11	
Fernandina	35	11.58	29		6	
Sebring	92	31.50	43	36	13	
Hollywood	171	59.60	104	32	19	16
Eustis	84	29.63	36		48	
Perry	57	20.77	21		36	
Live Oak	70	25.60	28	7	24	11
Melbourne	61	22.79	27	11	21	2
De Funiak Springs	24	9.10	14		10	
Pompano	14	5.36	10	4		
Hialeah	60	23.08	44	5	11	
Wauchula	51	19.81	27	7	13	4
Less than 2,500 population	3,446	23.54	1,689	476	855	426

[1] Not available.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	$532,490	$416,967	$100,956	$14,567	$513,022	$337.74
State government	391			391	391	.26
Counties	97,841	97,337		504	93,990	61.88
Cities, towns, and villages	262,756	174,792	75,614	12,350	252,512	272.28
Special school districts [1]	53,928	53,520		408	51,217	(2)
Other civil divisions	117,574	91,318	25,342	914	114,912	(2)
ALACHUA	6,081	6,025	46	10	5,921	166.79
County	354	348		6	338	9.52
Cities, towns, and villages	1,411	1,362	46	3	1,344	76.48
Special school districts	732	731		1	700	(2)
Other civil divisions	3,584	3,584			3,533	(2)
BAKER	260	259		1	240	37.50
County	23	22		1	23	3.59
Cities, towns, and villages						
Special school districts	76	76			74	(2)
Other civil divisions	161	161			143	(2)
BAY	5,680	5,601		79	5,616	460.33
County	3,307	3,305		2	3,334	273.28
Cities, towns, and villages	2,192	2,115		77	2,191	346.13
Special school districts	91	91			91	(2)
BRADFORD	1,154	1,147		7	1,125	114.80
County	27	26		1	27	2.76
Cities, towns, and villages	121	115		6	121	54.90
Special school districts	76	76			61	(2)
Other civil divisions	930	930			916	(2)
BREVARD	7,987	5,256	2,550	181	7,861	557.52
County	211	202		9	173	12.27
Cities, towns, and villages	3,283	2,513	652	118	3,270	380.54
Special school districts	957	926		31	912	(2)
Other civil divisions	3,536	1,615	1,898	23	3,506	(2)
BROWARD	22,453	19,037	1,292	2,124	21,771	963.32
County	1,450	1,447		3	1,425	63.05
Cities, towns, and villages	9,143	6,945	776	1,422	8,602	431.94
Special school districts	1,926	1,926			1,915	(2)
Other civil divisions	9,934	8,719	516	699	9,829	(2)
CALHOUN	367	361		6	353	47.70
County	91	86		5	91	12.30
Cities, towns, and villages	50	50			47	37.01
Special school districts	141	140		1	141	(2)
Other civil divisions	85	85			74	(2)
CHARLOTTE	3,636	3,447		189	3,554	826.51
County	2,275	2,275			2,212	514.42
Cities, towns, and villages	1,054	865		189	1,054	575.01
Special school districts	187	187			184	(2)
Other civil divisions	120	120			104	(2)
CITRUS	2,426	2,282	2	142	2,410	430.36
County	1,556	1,550		6	1,545	275.89
Cities, towns, and villages	725	598	2	125	724	347.41
Special school districts	135	134		1	131	(2)
Other civil divisions	10			10	10	(2)
CLAY	1,487	1,212	247	28	1,206	169.86
County	11	4		7	11	1.55
Cities, towns, and villages	553	285	247	21	326	98.43
Special school districts	31	31			31	(2)
Other civil divisions	892	892			838	(2)

[1] Exclusive of county schools.

[2] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Con.

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
COLLIER	$1,600	$1,475	$125	.....	$1,527	$477.19
County	1,252	1,252	.....	.....	1,208	377.50
Cities, towns, and villages	117	7	110	.....	106	271.79
Special school districts	44	44	.....	.....	44	(1)
Other civil divisions	187	172	15	.....	169	(1)
COLUMBIA	1,381	1,319	48	$14	1,295	88.10
County	950	947	.....	3	865	58.84
Cities, towns, and villages	325	267	48	10	325	73.60
Special school districts	106	105	.....	1	105	(1)
DADE	69,300	53,019	15,514	1,767	68,661	428.86
County	1,485	1,432	.....	53	1,485	9.28
Cities, towns, and villages	19,078	33,963	13,560	1,555	48,733	378.27
Special school districts	9,365	9,206	.....	159	9,180	(1)
Other civil divisions	9,372	7,418	1,954	.....	9,263	(1)
DE SOTO	3,181	2,446	722	13	3,114	399.23
County	1,274	1,273	.....	1	1,218	160.00
Cities, towns, and villages	1,157	511	635	11	1,157	267.08
Special school districts	276	275	.....	1	253	(1)
Other civil divisions	474	387	87	.....	456	(1)
DIXIE	353	350	.....	3	333	46.25
County	89	88	.....	1	89	12.36
Cities, towns, and villages	2	.....	.....	2	2	1.87
Special school districts	25	25	.....	.....	21	(1)
Other civil divisions	237	237	.....	.....	218	(1)
DUVAL	25,898	23,357	2,144	397	25,064	151.05
County	5,972	5,971	.....	1	5,582	34.31
Cities, towns, and villages	14,373	12,492	1,485	396	14,283	102.89
Special school districts	4,593	4,593	.....	.....	4,251	(1)
Other civil divisions	960	301	659	.....	948	(1)
ESCAMBIA	6,418	6,103	251	64	5,833	107.42
County	2,111	2,111	.....	27	2,009	37.00
Cities, towns, and villages	3,589	3,301	251	37	3,166	100.19
Special school districts	670	670	.....	.....	645	(1)
Other civil divisions	18	18	.....	.....	13	(1)
FLAGLER	1,758	881	874	3	1,696	678.40
County	150	150	.....	.....	150	60.00
Cities, towns, and villages	133	130	.....	3	133	153.05
Special school districts	75	75	.....	.....	56	(1)
Other civil divisions	1,400	526	874	.....	1,357	(1)
FRANKLIN	630	436	185	9	559	87.34
County	186	185	.....	1	160	25.00
Cities, towns, and villages	269	79	185	5	251	61.67
Special school districts	147	144	.....	3	129	(1)
Other civil divisions	28	28	.....	.....	19	(1)
GADSDEN	804	776	5	23	759	24.48
County	264	263	.....	1	236	7.61
Cities, towns, and villages	280	263	5	12	266	24.33
Special school districts	260	250	.....	10	257	(1)
GILCHRIST	199	199	.....	.....	178	42.38
County	99	99	.....	.....	89	21.19
Cities, towns, and villages	.....	.....	.....	.....	.....	.....
Special school districts	84	84	.....	.....	78	(1)
Other civil divisions	16	16	.....	.....	11	(1)
GLADES	2,382	1,311	1,040	31	2,351	810.69
County	204	203	.....	1	204	70.34
Cities, towns, and villages	118	83	5	30	118	192.81
Special school districts	54	54	.....	.....	49	(1)
Other civil divisions	2,006	971	1,035	.....	1,980	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Con.

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
GULF	$214	$211	----------	$3	$200	$58.82
County	153	152	----------	1	141	41.47
Cities, towns, and villages	21	19	----------	2	21	14.63
Special school districts	40	40	----------	----------	38	(1)
HAMILTON	810	749	$57	4	775	81.98
County	413	413	----------	----------	381	40.30
Cities, towns, and villages	265	204	57	4	263	89.85
Special school districts	132	132	----------	----------	131	(1)
HARDEE	4,722	4,584	60	78	4,657	443.52
County	331	331	----------	----------	331	31.52
Cities, towns, and villages	1,524	1,437	60	27	1,523	303.44
Special school districts	377	326	----------	51	368	(1)
Other civil divisions	2,490	2,490	----------	----------	2,435	(1)
HENDRY	1,624	1,072	506	46	1,597	409.40
County	531	531	----------	----------	528	135.38
Cities, towns, and villages	244	198	----------	46	244	91.01
Special school districts	142	142	----------	----------	135	(1)
Other civil divisions	707	201	506	----------	690	(1)
HERNANDO	2,420	2,328	80	12	2,401	480.20
County	1,976	1,976	----------	----------	1,962	392.40
Cities, towns, and villages	331	239	80	12	331	235.59
Special school districts	65	65	----------	----------	62	(1)
Other civil divisions	48	48	----------	----------	46	(1)
HIGHLANDS	6,923	4,974	1,345	604	6,854	678.61
County	1,091	1,084	----------	7	1,049	103.86
Cities, towns, and villages	4,747	2,824	1,328	595	4,737	669.07
Special school districts	454	452	----------	2	445	(1)
Other civil divisions	631	614	17	----------	623	(1)
HILLSBOROUGH	37,888	30,382	7,124	382	35,480	215.42
County	7,054	7,027	----------	27	6,594	40.04
Cities, towns, and villages	16,178	12,321	3,503	354	14,332	129.54
Special school districts	5,867	5,866	----------	1	5,380	(1)
Other civil divisions	8,789	5,168	3,621	----------	8,674	(1)
HOLMES	735	715	17	3	704	54.57
County	119	119	----------	----------	119	9.22
Cities, towns, and villages	75	56	17	2	66	51.08
Special school districts	196	195	----------	1	189	(1)
Other civil divisions	345	345	----------	----------	330	(1)
INDIAN RIVER	5,800	4,400	1,375	25	5,728	784.66
County	188	188	----------	----------	188	25.75
Cities, towns, and villages	1,833	1,093	740	----------	1,833	553.78
Special school districts	262	262	----------	----------	247	(1)
Other civil divisions	3,517	2,857	635	25	3,460	(1)
JACKSON	1,036	959	57	20	858	26.73
County	357	350	----------	7	277	8.63
Cities, towns, and villages	252	184	57	11	190	31.02
Special school districts	427	425	----------	2	391	(1)
JEFFERSON	1,045	1,044	----------	1	967	72.12
County	841	840	----------	1	772	57.58
Cities, towns, and villages	119	119	----------	----------	119	62.60
Special school districts	68	68	----------	----------	63	(1)
Other civil divisions	17	17	----------	----------	13	(1)
LAFAYETTE	238	237	----------	1	213	48.41
County	236	235	----------	1	211	47.95
Cities, towns, and villages	----------	----------	----------	----------	----------	----------
Special school districts	2	2	----------	----------	2	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Con.

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
LAKE	$13,630	$11,296	$2,068	$266	$13,010	$522 49
County	882	880		2	861	34.70
Cities, towns, and villages	4,807	2,475	2,068	264	4,557	328.69
Special school districts	1,221	1,221			1,161	(2)
Other civil divisions	6,720	6,720			6,428	(2)
LEE	6,480	5,656	808	16	6,193	379.94
County	1,487	1,485		2	1,407	86.32
Cities, towns, and villages	2,879	2,673	193	13	2,817	276.01
Special school districts	1,028	1,028			880	(2)
Other civil divisions	1,086	470	615	1	1,050	(2)
LEON	2,837	2,829		8	2,719	111.43
County	1,609	1,603		6	1,558	63.85
Cities, towns, and villages	832	830		2	774	67.30
Special school districts	396	396			387	(2)
LEVY	2,680	2,595	10	75	2,573	190.46
County	1,669	1,665		4	1,622	125 74
Cities, towns, and villages	421	343	10	68	421	134.89
Special school districts	119	116		3	98	(2)
Other civil divisions	471	471			432	(2)
LIBERTY	64	61		3	53	13.03
County	15	12		3	5	1.23
Special school districts	49	49			48	(2)
MADISON	1,102	1,147	36	9	1,161	74 36
County	845	845			820	52.52
Cities, towns, and villages	186	141	36	9	181	55.22
Special school districts	161	161			160	(2)
MANATEE	10,761	7,990	2,669	102	10,187	423 03
County	3,059	3,058		1	2,820	118.49
Cities, towns, and villages	4,838	2,927	1,810	101	4,652	360.79
Special school districts	722	722			620	(2)
Other civil divisions	2,142	1,283	859		2,095	(2)
MARION	6,691	6,285	389	17	6,043	198 13
County	5,037	5,028		9	4,709	154.39
Cities, towns, and villages	1,282	885	389	8	1,051	110.52
Special school districts	347	347			268	(2)
Other civil divisions	25	25			15	(2)
MARTIN	5,522	5,094	268	160	5,464	975.71
County	2,731	2,731			2,681	478.75
Cities, towns, and villages	1,075	799	120	156	1,075	368.28
Special school districts	114	114			114	(2)
Other civil divisions	1,602	1,450	148	4	1,594	(2)
MONROE	6,023	4,858	703	462	4,242	311 30
County	3,902	3,918		44	3,913	287.21
Cities, towns, and villages	1,732	622	692	418		
Special school districts	259	259			259	(2)
Other civil divisions	70	59	11		70	(2)
NASSAU	1,220	1,057	140	20	1,086	115 84
County	819	805		14	747	79 68
Cities, towns, and villages	101	78	18	5	36	9.84
Special school districts	175	174		1	173	(2)
Other civil divisions	131		131		130	(2)
OKALOOSA	1,246	1,197		49	1,217	121.70
County	790	743		47	767	76.70
Cities, towns, and villages	14	14			14	13.61
Special school districts	185	183		2	179	(2)
Other civil divisions	257	257			257	(2)

[2] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Con.

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
OKEECHOBEE	$2,671	$2,518	$153		$2,634	$585.33
County	1,826	1,826			1,789	397.56
Cities, towns, and villages	689	642	47		689	383.84
Special school districts	30	30			30	(2)
Other civil divisions	126	20	106		126	(2)
ORANGE	21,152	16,058	4,391	$703	20,055	365.97
County	8,613	8,608		5	8,260	150.73
Cities, towns, and villages	9,389	4,412	4,279	698	8,672	219.05
Special school districts	3,038	3,038			3,011	(2)
Other civil divisions	112		112		112	(2)
OSCEOLA	4,755	4,309	393	53	4,687	414.78
County	2,170	2,161		9	2,123	187.88
Cities, towns, and villages	2,070	1,633	393	44	2,069	411.66
Special school districts	255	255			255	(2)
Other civil divisions	260	260			240	(2)
PALM BEACH	49,086	31,043	15,909	2,734	48,811	845.94
County	610	537		73	610	10.57
Cities, towns, and villages	28,109	15,808	9,936	2,425	27,664	599.62
Special school districts	2,480	2,378		102	2,479	(2)
Other civil divisions	18,427	12,320	5,973	134	18,058	(2)
PASCO	4,979	4,444	518	17	4,844	444.40
County	71	71			67	6.15
Cities, towns, and villages	1,407	872	518	17	1,360	340.09
Special school districts	340	340			318	(2)
Other civil divisions	3,161	3,161			3,099	(2)
PINELLAS	55,322	37,005	17,376	941	53,104	782.09
County	4,093	4,090		3	3,968	58.44
Cities, towns, and villages	39,182	21,033	17,212	937	37,376	644.51
Special school districts	5,206	5,205		1	5,135	(2)
Other civil divisions	6,841	6,677	164		6,625	(2)
POLK	31,013	22,647	7,604	762	29,639	379.99
County	968	967		1	879	11.27
Cities, towns, and villages	18,866	10,613	7,495	758	18,421	368.42
Special school districts	3,440	3,437		3	2,991	(2)
Other civil divisions	7,739	7,630	109		7,348	(2)
PUTNAM	5,080	4,965	967	48	5,737	306.79
County	1,850	1,808		42	1,834	98.07
Cities, towns, and villages	1,510	724	786		1,395	155.22
Special school districts	307	307			249	(2)
Other civil divisions	2,313	2,126	181	6	2,259	(2)
ST JOHNS	7,289	5,194	2,033	62	7,067	360.56
County	3,064	3,063		1	2,963	151.17
Cities, towns, and villages	3,619	1,576	1,982	61	3,554	258.01
Special school districts	529	529			476	(2)
Other civil divisions	77	26	51		74	(2)
ST. LUCIE	9,941	7,394	2,241	306	9,773	1,285.92
County	1,283	1,282		1	1,260	165.79
Cities, towns, and villages	3,543	3,240		303	3,491	726.84
Special school districts	191	190		1	155	(2)
Other civil divisions	4,924	2,682	2,241	1	4,867	(2)
SANTA ROSA	931	906	19	6	831	58.52
County	160	159		1	123	8.66
Cities, towns, and villages	35	11	19	5	24	16.37
Special school districts	331	331			314	(2)
Other civil divisions	405	405			370	(2)

2 Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Con.

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
SARASOTA	$13,431	$12,761	$629	$41	$13,158	$946 62
County	5,284	5,272		12	5,241	376. 55
Cities, towns, and villages	6,156	6,081	46	29	5,975	669 13
Special school districts	1,118	1,118			1,083	(2)
Other civil divisions	873	290	583		866	(2)
SEMINOLE	10,833	8,067	1,947	819	10,454	520. 10
County	2,065	2,064		1	2,023	100 65
Cities, towns, and villages	7,561	4,876	1,867	818	7,252	578. 26
Special school districts	764	764			741	(2)
Other civil divisions	443	363	80		438	(2)
SUMTER	3,745	2,709	948	88	3,684	331. 89
County	1,781	1,781			1,739	156 67
Cities, towns, and villages	733	325	370	88	780	193. 74
Special school districts	362	362			351	(2)
Other civil divisions	819	241	578		814	(2)
SUWANNEE	1,586	1,586			1,495	95. 01
County	917	917			844	53. 65
Cities, towns, and villages	461	461			461	142. 64
Special school districts	208	208			190	(2)
TAYLOR	1,270	1,109	140	21	1,239	91. 78
County	716	745		1	723	53 56
Cities, towns, and villages	520	360	140	20	512	186. 59
Special school districts	4	4			4	(2)
UNION	897	861	30	3	881	112. 95
County	738	737		1	727	93. 21
Cities, towns, and villages	128	96	30	2	128	144. 47
Special school districts	31	31			26	(2)
VOLUSIA	16,860	13,990	2,806	64	16,341	354. 47
County	21	10		11	21	. 46
Cities, towns, and villages	6,679	5,438	1,223	18	6,444	190. 62
Special school districts	2,198	2,174		24	2,068	(2)
Other civil divisions	7,962	6,368	1,583	11	7,808	(2)
WAKULLA	215	212		3	157	28. 55
County	213	210		3	155	28. 18
Special school districts	2	2			2	(2)
Other civil divisions						
WALTON	1,652	1,582	58	12	1,601	106. 73
County	1,408	1,403		5	1,377	91. 80
Cities, towns, and villages	149	84	58	7	148	56. 15
Special school districts	95	95			76	(2)
Other civil divisions						
WASHINGTON	649	585	28	36	630	51. 64
County	304	275		29	301	24. 67
Cities, towns, and villages	111	82	28	1	111	59. 11
Special school districts	140	134		6	139	(2)
Other civil divisions	94	94			79	(2)

[2] Not computed.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	$262,756	$174,792	$75,614	$12,350	$252,512	$272.28
30,000 population and over	86,412	58,479	27,139	794	83,209	198 49
Jacksonville	12,648	10,851	1,485	312	12,558	95. 21
Miami	31,958	21,521	10,254	183	31,741	293 35
Tampa	14,130	10,801	3,067	262	13,016	122. 56
St. Petersburg	24,087	12,005	12,082		22,728	550. 31
Pensacola	3,589	3,301	251	37	3,166	100 19
8,000 to 30,000 population	65,691	43,693	18,763	3,235	62,204	332 94
Orlando	6,518	2,947	3,045	526	6,065	202. 84
West Palm Beach	16,806	9,209	7,097	500	16,703	566 20
Lakeland	9,078	6,173	2,842	63	8,739	428. 38
Daytona Beach	3,517	3,061	456		3,325	181. 60
St. Augustine	3,407	1,551	1,820	36	3,343	256 19
Key West	1,732	622	692	418		
Tallahassee	832	830		2	774	67. 30
Gainesville	1,284	1,238	46		1,255	113. 06
Sanford	7,518	4,855	1,850	813	7,214	661. 83
Fort Myers	2,876	2,673	193	10	2,844	284. 40
Fort Lauderdale	6,261	4,742	676	843	6,261	638 88
Sarasota	5,862	5,792	46	24	5,681	508. 00
2,500 to 8,000 population	70,891	46,860	17,919	6,112	68,390	390. 84
Clearwater	6,753	6,318		435	6,664	876. 04
Ocala	1,210	855	350	5	1,014	139. 27
Winter Haven	2,305	265	1,921	119	2,305	323. 28
Plant City	1,015	507	416	92	813	119 56
Palatka	1,368	661	707		1,258	103. 54
Miami Beach	5,258	3,656	1,602		5,182	797. 97
Bradentown	2,801	2,243	529	32	2,620	437. 69
Lake Worth	5,493	1,886	2,151	1,456	5,095	857. 74
Coral Gables	9,458	6,563	1,704	1,191	9,406	1,651. 04
River Junction	49	49			49	8 71
South Jacksonville	1,353	1,296		57	1,353	241. 74
Panama City	1,874	1,801		73	1,874	346. 91
Bartow	1,342	802	220	320	1,265	240 08
De Land	951	764	187		951	181. 28
Fort Pierce	3,543	3,240		303	3,491	726. 84
Lake City	325	267	48	10	325	73 60
New Smyrna	913	747	166		891	214. 75
Leesburg	1,615	760	628	227	1,467	356. 67
Arcadia	1,156	511	635	10	1,156	283. 19
Quincy	149	138		11	137	36. 17
Winter Park	1,865	958	757	150	1,642	445. 47
Tarpon Springs	2,819	1,239	1,225	355	2,818	825 42
Lake Wales	1,441	854	578	9	1,441	423. 70
Marianna	185	117	57	11	124	36. 77
Avon Park	1,171	727	262	182	1,171	349. 03
Manatee	757	292	430	35	757	235. 17
Kissimmee	946	825	77	44	946	299. 08
Apalachicola	266	79	185	2	248	78. 73
Palmetto	1,181	306	847	28	1,180	387. 78
Haines City	969	558	383	28	969	319. 06
Fernandina	101	78	18	5	36	11. 91
Sebring	3,291	1,902	1,026	363	3,291	1,130. 15
Hollywood	1,433	1,276	75	82	985	343. 33
Eustis	848	432	410	6	795	280. 42
Perry	520	360	140	20	512	186. 59
Live Oak	459	459			459	167. 80
Melbourne	770	635	119	16	766	286. 14
De Funiak Springs	149	84	58	7	148	56. 15
Pompano	809	397	8	404	809	309. 49
Hialeah	862	860		2	862	331. 54
Wauchula	1,115	1,093		22	1,115	433. 18
Less than 2,500 population	39,762	25,760	11,793	2,209	38,709	264. 43

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Grand total	**$513,022**	**$98,269**	**$18,424**	**$337.74**	**$95.96**	**$22.72**
State government	301	869	619	.20	.85	.77
Counties	93,990	29,270	7,171	61.88	28.57	8.84
Cities, towns, and villages	252,512	39,435	10,406	272.28	76.17	33.28
Special school districts	[1] 51,217	12,809	[2] 228	(3)	(3)	(3)
Other civil divisions	114,912	15,886		(3)	(3)	
Alachua	5,921	2,613	489	166.79	82.45	13.99
Baker	240	408	14	37.50	69.80	2.82
Bay [4]	5,616	567		460.33	46.34	
Bradford	1,125	812	33	114.80	122.73	2.13
Brevard	7,861	1,184	16	557.52	124.92	2.96
Broward [4]	21,771	2,593		963.32	430.06	
Calhoun	353	201	11	47.70	22.17	1.30
Charlotte [4]	3,554	211		826.51	79.88	
Citrus	2,410	115	86	430.36	21.90	12.04
Clay	1,206	606	74	169.86	107.86	11.87
Collier [5]	1,527			477.19		
Columbia	1,295	772	280	88.10	54.02	15.68
Dade	68,661	10,119	1,041	428.86	201.57	70.73
De Soto	3,114	781	126	309.23	103.46	7.79
Dixie [4]	333	242		46.25	126.06	
Duval	25,064	11,981	4,594	154.05	97.07	53.00
Escambia	5,833	4,126	1,628	107.42	77.51	37.10
Flagler [4]	1,696	618		678.40	238.58	
Franklin	559	131	61	87.34	24.54	11.45
Gadsden	759	294	145	24.48	12.30	5.04
Gilchrist [5]	178			42.38		
Glades [4]	2,351	1,118		810.69	484.25	
Gulf [5]	200			58.82		
Hamilton	775	170	79	81.93	47.65	6.61
Hardee [4]	4,657	848		443.52	92.57	
Hendry [5]	1,597			409.49		
Hernando	2,401	315	64	480.20	69.19	11.84
Highlands [4]	6,854	556		678.61	147.48	
Hillsborough	35,480	5,548	3,208	215.42	57.98	(6)
Holmes	704	320	18	54.57	24.27	1.44
Indian River [5]	5,728			784.66		
Jackson	858	670	298	26.73	21.20	9.33
Jefferson	967	207	90	72.12	14.30	5.15
Lafayette	213	372	7	48.41	85.93	.93
Lake	13,010	1,396	19	522.49	102.81	1.90
Lee	6,193	1,703	38	379.94	164.10	5.11
Leon	2,719	687	208	111.43	38.07	13.79
Levy	2,573	343	4	199.46	34.62	.40
Liberty	53	18	9	13.03	3.59	1.76
Madison	1,161	508	86	74.36	30.77	4.91
Manatee	10,187	2,354	948	428.03	167.46	85.10
Marion	6,043	707	209	198.13	20.48	7.53
Martin [5]	5,464			975.71		
Monroe	4,242	1,030	721	311.36	52.68	31.74
Nassau	1,086	382	143	115.84	33.08	13.24

[1] Exclusive of school debt reported as county obligation.
[2] Includes only the debt of school districts outside of cities, towns, and villages having a population of 2,500 and over. Debt on account of schools in cities, towns, and villages with a population of 2,500 and over is included with city, town, or village liabilities.
[3] Not computed.
[4] Organized since 1912.
[5] Organized since 1922.
[6] Not computed; population not estimated.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Okaloosa [4]	$1,217	$309	----------	$121.70	$32.10	----------
Okeechobee [4]	2,634	810	----------	585.33	323.46	----------
Orange	20,055	4,307	$392	365 97	197.19	$18.15
Osceola	4,687	602	36	414.78	71.21	5.89
Palm Beach	48,811	7,809	433	845.94	359 27	62 87
Pasco	4,844	2,439	42	444.40	266.99	5.20
Pinellas	53,104	5,648	310	782.09	184.27	(6)
Polk	29,639	6,063	516	379.99	142 99	22.40
Putnam	5,737	1,309	412	306 79	87.39	30.37
St. Johns	7,067	883	(7)	360.56	63.72	----------
St. Lucie	9,773	1,756	244	1,285.92	189.60	52.78
Santa Rosa	831	417	82	58.52	29.69	4.97
Sarasota [4]	13,158	680	----------	946.62	146.01	----------
Seminole [4]	10,454	1,273	----------	520.10	105 50	----------
Sumter	3,684	911	36	331.89	111.88	5.31
Suwannee	1,495	585	179	95.04	29.10	9.39
Taylor	1,239	774	64	91.78	63 03	7.94
Union [4]	881	111	----------	112.95	18.86	----------
Volusia	16,341	2,007	161	354.47	80.95	8.77
Wakulla	157	261	9	28.55	50.17	1.89
Walton	1,601	225	101	106.73	18.10	5.39
Washington	630	235	81	51.64	18.52	4.37

[4] Organized since 1912. [6] Not computed; population not estimated. [7] Not available.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX						PER CAPITA ASSESSED VALUATION		
	1931				1922	1912	1931	1922	1912
	Total	Real property and improvements	Personal property	Other property					
State total	$520,464	$405,816	$50,670	$63,968	$421,449	$212,887	$342.63	$411.55	$257.91
Alachua	8,176	5,201	803	2,112	9,864	6,850	230.31	311 28	196.00
Baker	1,208	531	164	513	2,096	1,545	188.75	354.15	315.44
Bay [1]	1,831	1,417	236	178	2,896	----------	150.08	236.69	----------
Bradford	1,519	847	214	458	2,146	2,711	155.00	324.32	176.93
Brevard	7,121	4,769	813	1,539	5,528	2,708	505.04	583.03	505.96
Broward [1]	7,307	6,174	353	780	5,207	----------	323.32	863.59	----------
Calhoun	797	661	106	30	2,405	1,980	107.70	261.83	240.82
Charlotte [1]	2,153	1,515	133	505	1,952	----------	500 70	737.60	----------
Citrus	2,533	1,100	460	964	3,147	1,988	452.32	602.95	273.31
Clay	2,032	1,415	138	479	2,410	1,905	286.20	428.78	303.72
Collier [2]	3,637	3,218	37	382	----------	----------	1,136.56	----------	----------
Columbia	3,321	2,312	442	570	3,950	2,950	226.12	270.38	164.98
Dade	68,468	60,639	5,247	2,582	27,118	7,658	427.66	540.19	520.50
DeSoto	2,906	1,616	315	615	3,397	5,745	334.10	450 16	354.64
Dixie [1]	2,026	1,475	297	254	2,123	----------	281.39	1,109.06	----------

[1] Organized since 1912. [2] Organized since 1922.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX						PER CAPITA ASSESSED VALUATION		
	1931				1922	1912	1931	1922	1912
	Total	Real property and improvements	Personal property	Other property					
Duval	$73,158	$56,281	$9,324	$7,553	$60,271	$25,252	$449.65	$488.33	$291.35
Escambia	17,010	11,687	2,683	2,640	16,059	12,406	313.26	307.01	301.23
Flagler [1]	1,460	649	108	703	1,827		581.00	705.41	
Franklin	1,747	1,295	287	165	1,765	1,402	272.97	329.98	261.41
Gadsden	3,309	2,090	640	579	4,890	2,151	1,067.42	204.74	87.99
Gilchrist [2]	1,050	684	85	281			250.00		
Glades [1]	985	633	51	301	1,547		339.66	670.00	
Gulf [2]	959	810	62	57			282.06		
Hamilton	1,585	1,025	228	332	2,478	1,971	167.65	250 91	166.70
Hardee [1]	1,980	1,370	242	377	3,098		189.43	338.30	
Hendry [2]	1,591	1,237	175	179			407.95		
Hernando	2,263	1,449	203	611	2,179	1,535	452.60	479.17	282.28
Highlands [1]	4,119	2,876	475	768	2,876		407.82	762.38	
Hillsborough	55,656	45,596	5,449	4,611	36,702	16,207	337 92	383.52	(3)
Holmes	1,197	567	229	401	1,990	1,573	92 79	150.94	122.99
Indian River [2]	2,471	1,744	216	511			338 49		
Jackson	3,867	2,670	509	688	4,861	3,918	120.47	153.90	123.71
Jefferson	2,318	1,467	313	538	2,840	2,410	172.88	195.85	137.41
Lafayette	847	557	236	54	1,408	2,594	192.50	326.24	336.80
Lake	10,214	8,230	786	1,198	9,485	3,344	410.20	698.61	328.76
Lee	5,410	4,169	501	740	8,430	3,026	331.90	812.50	412.21
Leon	5,763	4,449	744	570	5,100	3,592	236.19	282.30	184 90
Levy	2,328	965	413	950	3,775	2,950	180.47	380.46	269.78
Liberty	861	662	74	125	1,233	1,318	211.70	212.53	250.29
Madison	2,565	1,754	329	482	3,614	2,928	164.28	218.83	168 27
Manatee	8,872	7,844	260	768	7,803	3,808	372.77	555.27	349.98
Marion	8,992	6,069	1,192	1,731	8,947	5,713	294.82	373.31	205.74
Martin [2]	2,735	1,836	54	845			488.39		
Monroe	3,876	1,958	301	1,617	5,227	3,051	284.50	267.37	134.43
Nassau	3,223	1,498	426	1,299	3,760	3,022	343.79	325 51	279.63
Okaloosa [1]	2,222	1,495	198	529	2,684		222.20	279.01	
Okeechobee [1]	882	252	108	522	2,381		196.00	951 21	
Orange	23,744	21,549	1,110	1,085	14,738	6,949	433.28	674.76	321.41
Osceola	4,026	3,034	419	573	5,237	3,676	356.28	619.90	505.01
Palm Beach	19,434	16,316	1,278	1,840	10,820	7,054	336 81	494.39	1,025.80
Pasco	4,154	2,553	307	1,294	4,693	2,371	381.10	513.70	297.42
Pinellas	30,220	27,711	1,556	953	15,237	4,854	445.07	497.16	(3)
Polk	24,534	18,670	2,575	3,289	20,517	9,361	314.54	483.90	335.01
Putnam	4,668	2,911	631	1,116	6,519	3,171	249.09	436.17	233.67
St. Johns	6,686	4,627	531	1,528	5,728	4,315	341.12	413.51	297.13
St. Lucie	2,364	1,627	163	574	5,456	3,614	311.05	589.18	781.92
Santa Rosa	2,536	1,813	393	330	3,622	4,370	178.59	257.82	266.57
Sarasota [1]	5,687	4,947	371	369	3,545		400.14	760.61	
Seminole [1]	6,207	4,400	856	891	5,103		308.81	430.43	
Sumter	2,269	1,056	169	984	3,270	2,333	199.01	401.38	340.10
Suwannee	3,573	2,306	544	723	4,727	2,990	227.13	235.26	150.10
Taylor	3,373	2,001	825	547	4,582	2,595	249.85	373.15	320.02
Union [1]	945	520	98	327	1,823		121 15	309.69	
Volusia	21,295	17,845	1,309	2,141	17,485	7,039	461.93	705.27	377.98
Wakulla	935	701	105	129	1,010	931	170.00	193.87	193.83
Walton	2,509	1,802	369	338	3,749	3,575	167.27	301.00	190.47
Washington	1,103	570	312	221	2,050	3,380	90.41	161.56	183.38

[1] Organized since 1912.
[2] Organized since 1922.
[3] Not computed; population not estimated.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX								AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1931						1922	1912	1931	1922	1912
	Total	State	County	Cities, towns, and villages	Special school districts	Other civil divisions					
State total	$58,097	$2,539	$16,653	$25,131	$9,632	$4,142	$32,194	$8,436	$11.16	$7 64	$3 96
Alachua	539	40	152	118	158	121	615	218	7 20	6.23	3 18
Baker	55	6	28	2	19		91	44	4 55	4 40	2 85
Bay [1]	263	8	99	143	13		220		14.36	7 60	
Bradford	111	7	33	19	22	30	134	72	7.31	6 24	2 66
Brevard	798	35	225	304	157	77	476	93	11 21	8 61	3.43
Broward [1]	1,780	37	307	867	218	351	485		24 36	9 31	
Calhoun	61	4	34	5	18		118	49	7 65	4 91	2.47
Charlotte [1]	185	11	71	44	30	29	155		8 59	7.94	
Citrus	210	12	126	43	29		148	107	8.29	4 70	5.46
Clay	151	10	47	59	29	6	135	57	7.43	5 60	2 99
Collier [2]	213	17	149	13	23	11			5 86		
Columbia	182	16	61	67	38		201	97	5 48	5.09	3.29
Dade	9,866	334	1,922	5,802	1,670	138	3,207	376	14 41	11.83	4.91
De Soto	273	13	104	96	46	14	297	216	10 48	8.74	3.76
Dixie [1]	198	10	61	107	17	3	116		9 77	5.46	
Duval	5,277	357	1,820	2,113	877	110	4,148	1,314	7 21	6.88	5.20
Escambia	1,250	53	376	548	243		1,180	490	7 35	7.35	3 95
Flagler [1]	103	7	51	20	20	5	160		7 05	8 76	
Franklin	83	9	21	32	21		102	51	4 75	5 78	3 64
Gadsden	168	16	52	35	65		243	81	5.08	4 97	3 77
Gilchrist [2]	48	5	22	3	18				4.57		
Glades [1]	120	5	61	19	14	21	211		12.18	13 64	
Gulf [2]	50	5	27	8	10				5.21		
Hamilton	91	7	42	20	22		130	54	5.74	5 25	2 74
Hardee [1]	346	10	98	91	59	88	235		17.40	7 59	

[1] Organized since 1912.

[2] Organized since 1922.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX								AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1931						1922	1912	1931	1922	1912
	Total	State	County	Cities, towns, and villages	Special school districts	Other civil divisions					
Hendry [2]	$150	$8	$66	$35	$34	$7	----------	----------	$9.43	----------	----------
Hernando	179	11	111	26	27	4	$118	$51	7.91	$5.42	$3.32
Highlands [1]	445	20	151	195	79	----------	217	----------	10.80	7.55	----------
Hillsborough	5,694	271	1,920	2,306	976	221	3,084	1,046	10.23	8.40	6.45
Holmes	99	6	45	7	30	11	137	46	8.27	6.88	2.92
Indian River [2]	418	12	116	151	60	79	----------	----------	16.92	----------	----------
Jackson	219	19	83	42	75	----------	267	89	5.66	5.49	2.25
Jefferson	135	11	65	18	41	----------	134	76	5.82	4.72	3.15
Lafayette	33	4	20	2	7	----------	65	71	3.90	4.62	2.74
Lake	1,085	50	252	376	162	245	659	102	10.62	6.95	3.05
Lee	775	26	259	316	143	31	707	99	14.33	8.39	3.27
Leon	366	28	147	109	82	----------	258	130	6.35	5.06	3.62
Levy	151	11	59	29	37	15	190	80	6.49	5.03	2.71
Liberty	33	4	20	----------	9	----------	46	32	3.83	3.73	2.43
Madison	154	13	80	27	34	----------	200	94	6.00	5.53	3.21
Manatee	1,039	43	400	364	153	79	617	188	11.71	7.91	4.82
Marion	699	44	431	93	122	9	538	212	7.77	6.01	3.71
Martin [2]	418	13	157	105	40	103	----------	----------	15.28	----------	----------
Monroe	523	18	268	197	39	1	408	158	13.49	7.81	5.17
Nassau	191	16	119	25	31	----------	173	90	5.93	4.60	2.98
Okaloosa [1]	138	11	84	6	37	----------	136	----------	6.21	5.07	----------
Okeechobee [1]	85	4	49	25	4	3	172	----------	9.64	7.22	----------
Orange	2,453	115	953	958	425	2	1,128	324	10.33	7.65	4.66
Osceola	347	20	114	142	31	40	359	108	8.62	6.86	2.94
Palm Beach	4,102	95	486	2,309	476	736	2,038	279	21.11	18.82	3.96
Pasco	693	20	291	135	82	165	290	79	16.68	6.18	3.33
Pinellas	4,858	148	876	2,681	900	253	1,363	245	16.08	8.95	5.05

Polk	3,429	120	835	1,356	612	506	1,492	320	13 98	7. 27	3. 42
Putnam	569	23	218	205	72	51	397	138	12 22	6. 09	4. 35
St. Johns	830	33	292	386	109	10	435	113	12 41	7. 59	2. 62
St. Lucie	391	12	89	141	33	116	554	144	16. 54	10. 15	3 99
Santa Rosa	174	12	106	8	48		193	107	6. 86	5. 33	2. 45
Sarasota [1]	672	28	398	160	86		268		11. 82	7 56	
Seminole [1]	645	30	187	311	114	3	388		10. 39	7. 47	
Sumter	215	11	109	40	48	7	202	72	9. 73	6. 18	3. 09
Suwannee	208	17	98	44	49		230	97	5. 82	4. 87	3. 24
Taylor	174	16	81	43	34		244	68	5. 16	5. 33	2. 62
Union [1]	64	5	38	17	4		84		6 77	4 61	
Volusia	2,482	104	414	1,126	397	441	1,262	241	11 66	7. 22	3. 42
Wakulla	44	5	30		9		46	25	4. 71	4. 55	2. 69
Walton	153	12	90	24	27		177	103	6. 10	4. 72	2. 88
Washington	94	6	57	13	18		111	90	8. 52	5. 41	2. 66

[1] Organized since 1912.
Organized since 1922.

GEORGIA

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Georgia relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 161 counties, the 469 cities, towns, and villages, the 1,600 school districts, and the 14 other civil divisions (drainage districts), or a total of 2,245 political units that have the power to levy taxes or incur debt.

The data for Georgia were compiled from reports on file in the office of the State department of education, Atlanta, Ga., from reports secured by local agents, and from reports received through correspondence.

Fiscal year.—For Georgia the fiscal year reported for the State government is that ending December 31, 1931, while the statistics for the counties, the cities, towns, and villages, the school districts, and the other civil divisions are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Georgia on January 1, 1932, was 2,910,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1931.—The following statement discloses that for Georgia the aggregate of revenue receipts is in excess of governmental costs, including those for capital outlays, by $1,997,672; exclusive of capital outlays, this excess was $24,973,375.

The excess of revenue receipts over governmental costs was 6.1 percent for the counties, 5.8 percent for the cities, towns, and villages, and 0.9 percent for the school districts. For the State government, however, governmental costs were 1.4 percent in excess of revenue receipts.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING-FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Percent of total	Total	Percent of total	Total	Percent of total	Total	Percent of total
Total	$99,829,199	100.0	$97,831,527	100.0	$106,985,539	100.0	$45,539,922	100.0
State government	40,369,191	40.4	40,952,503	41.9	12,488,490	11.7	6,338,865	13.9
Counties	17,853,039	17.9	16,828,697	17.2	34,670,220	32.4	16,631,622	36.5
Cities, towns, and villages [1]	25,851,227	25.9	24,440,866	25.0	42,844,034	40.0	14,238,636	31.3
School districts [1]	15,752,504	15.8	15,608,778	16.0	16,444,040	15.4	8,330,799	18.3
Other civil divisions	3,238	(2)	683	(2)	538,746	0.5		

[1] Data for the schools of Atlanta and Columbus are included with data for cities, towns, and villages.
[2] Less than one tenth of 1 percent.

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Georgia and all subdivisions of the State amounted to $99,829,199, or an average of $34 31 for each person in the State. Of this amount $40,369,191 was for the State; $17,853,039 for the counties; $25,851,227 for the cities, towns, and villages; $15,752,504 for the school districts; and $3,238 for the other civil divisions. The revenues collected include $41,169,604, general property taxes; $2,070,741, special taxes; $616,854, poll taxes; $24,519,657, licenses and permits; $2,084,295, special assessments; $15,801,169, subventions, donations, and pension assessments; $1,428,698, interest, rents, and highway privileges; $6,526,546, earnings of public service enterprises; $4,657,551, earnings of general departments; and $954,084, fines, forfeits, and escheats. Of the $15,801,169 classified as subventions, donations, and pension assessments, $8,079,038 represents subventions by the Federal Government to the State, principally for highways.

The schools of Atlanta and Columbus are under the jurisdiction of the city government. Therefore, the data for the schools of these cities are included with the data for the city.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities, towns, and villages having a population of 2,500 and over.

General property taxes of the State, the counties, and the cities, towns, and villages having a population of 2,500 and over amounted to $16,269,000 in 1912, $31,967,000 in 1922, and $32,031,112 in 1931, this being an increase of 0 2 percent from 1922 to 1931, and of 96 9 percent from 1912 to 1931. Special taxes amounted to $525,000 in 1922 and $2,070,741 in 1931. Poll taxes amounted to $977,000 in 1912, $808,000 in 1922, and $577,898 in 1931. Licenses and permits, which include automobile license tax and the tax on gasoline, amounted to $1,852,000 in 1912, $5,549,000 in 1922, and $24,281,555 in 1931. Special assessments amounted to $1,034,000 in 1912, $1,193,000 in 1922, and $2,030,773 in 1931.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Georgia and all subdivisions of the State for 1931 amounted to $97,831,527, or an average expenditure of $33.62 per person. Of the total amount expended, $40,952,503 was disbursed by the State government; $16,828,697 by the counties; $24,440,866 by the cities, towns, and villages; $15,608,778 by the school districts; and $683 by the other civil divisions. The total comprises $65,901,840 for operation and maintenance of general departments; $3,316,243 for operation and maintenance of public service enterprises; $5,637,741 for interest on debt; and $22,975,703 for outlays or permanent improvements.

Payments for operation and maintenance of general departments for the government of the cities, towns, and villages are not shown by departments in tables 3 and 4 for the reason that for the most part the reports secured for the cities, towns, and villages did not admit of this distribution. Payments for operation and maintenance of general departments for the government of the State, the counties, the school districts, and the other civil divisions are shown by departments in table 3.

Expenditures for maintenance of schools other than schools of the State government and those for cities of 30,000 population and over may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data were limited to the States, counties, and cities, towns, and villages with a population of 2,500

and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1931 the payments for operation and maintenance of general departments and public service enterprises of the State, counties, and cities, towns, and villages having a population of 2,500 and over increased from $20,789,000 to $53,268,521, or 156.2 percent; interest payments, from $1,124,000 to $4,997,457, or 344.6 percent; and outlay payments from $4,396,000 to $22,060,186, or 401.8 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the cities, towns, and villages, the school districts, and the other civil divisions, by counties.

Table 6 presents for the individual cities, towns, and villages, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking fund assets, for the year 1931. The aggregate debt of the cities, towns, and villages in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1931, 1922, and 1912, covering the gross debt less sinking fund assets—total and per capita—of the government of the State, the counties, the cities, towns, and villages, the school districts, and the other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all minor civil divisions of the county.

For 1931 the combined gross debt of Georgia and all subdivisions of the State less sinking fund assets set aside to meet such debt was $106,985,539, or an average per capita of $36.76. In 1922 the average per capita was $21.56, and in 1912, $11.89.

Of the total debt reported for 1931, $12,488,499 was for the State government; $34,670,220 for the counties; $42,844,034 for the cities, towns, and villages; $16,444,040 for the school districts; and $538,746 for the other civil divisions.

The gross debt of the State government, less sinking fund assets, increased 130.5 percent from 1922 to 1931 and 80.1 percent from 1912 to 1931. Similar debt for all minor civil divisions combined increased 61.2 percent from 1922 to 1931 and 268.9 percent from 1912 to 1931.

ASSESSED VALUATIONS

All property subject to taxation must be given in by the taxpayers at its fair market value, and must be taxed according to its value on an assessment made each year.

Land subject to taxation is returned by the owner thereof to the receiver of tax returns of the county where the land lies. Manufacturing companies, plants, etc., except public utilities, whose real estate or plant is on or across a county line and in two or more counties, make returns in the county in which are located the main buildings. All other companies or persons taxed make returns of personal property to the county tax receivers of the respective counties where the persons reside or where the office of the company is located.

The assessed valuation of all property in Georgia subject to levies of the general property tax was $1,267,789,808 in 1931 as compared with $1,191,569,000 in 1922 and $842,358,000 in 1912. The per capita assessed valuation increased from $307.80 in 1912 to $401.25 in 1922, and to $435.67 in 1931.

TAX LEVIES

Taxes imposed on corporations required to make returns to the comptroller general are collected by the State treasurer; other State and county taxes are collected by county tax collectors, while city and town taxes are collected by the treasurer or marshal thereof.

Taxes are due when the corrected digest is received by the tax collector from the tax receiver.

The total levies of the general property tax for the State and all subdivisions were $18,414,000 for 1912, $35,673,000 for 1922, and $45,539,922 for 1931, this being a per capita of $6.73, $12.01, and $15.65, respectively.

Of the total levies reported for 1931, $6,338,865 was for the State government; $16,631,622 for the counties; $14,238,636 for the cities, towns, and villages; and $8,330,799 for the school districts. The average rate of levy per $100 of the assessed valuations was $2.19 for 1912, $2.99 for 1922, and $3.59 for 1931.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
Grand total	2,910,000	$99,829	$34.31	[2] $68,377	$41,169	$617	$24,520	$2,084	$954	$15,059	$742	$1,429	$4,657	$6,527
State government	(1)	40,369	13 88	[2] 28,479	6,222	233	19,953	1,010	2	8,079	392	722	1,685	
Counties	2,910,000	17,853	6.14	16,168	13,723	152	2,293		452		1	50	1,105	77
Cities, towns, and villages	1,189,014	25,851	21.74	15,580	13,074	232	2,274	1,071	500	340	46	647	1,217	6,450
School districts [3]		15,753	(4)	8,150	8,150					6,640	303	10	650	
Other civil divisions		3	(4)					3						
APPLING	13,800	155	11.23	109	87	3	19		2	36		3		5
County	13,800	72	5.22	72	54	2	16							
Cities, towns, and villages	2,567	26	10.13	19	15	1	3		2					5
School districts		57	(4)	18	18					36		3		
ATKINSON	6,894	90	13.05	57	41		16		1	25			4	3
County	6,894	43	6.24	41	27		14						2	
Cities, towns, and villages	1,718	10	5.82	6	4		2		1					3
School districts		37	(4)	10	10					25			2	
BACON	7,200	76	10.56	45	34	1	10	1		25				5
County	7,200	34	4.72	34	24		10							
Cities, towns, and villages	1,235	9	7.29	3	2	1		1						5
School districts		33	(4)	8	8					25				
BAKER	7,818	69	8 83	41	29	1	11			25			2	1
County	7,818	34	4.35	32	21	1	10						2	
Cities, towns and villages	517	2	3.87	1			1							1
School districts		33	(4)	8	8					25				

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Includes $277,580, inheritance taxes, $1,378,597, income taxes, and $414,564, other special taxes, for State purposes only.
[3] Exclusive of the schools in the cities of Atlanta and Columbus, data for which are tabulated with the city.
[4] Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
BALDWIN	23,400	$224	$9.57	$129	$104	$1	$24		$6	$50			$18	$21
County	23,400	86	3.68	81	69		12		3				2	
Cities, towns, and villages	5,534	46	8.31	22	9	1	12		3					21
School districts		92	(4)	26	26					50			16	
BANKS	9,703	76	7.83	44	34		10			32				
County	9,703	33	3.40	33	23		10							
Cities, towns, and villages	867	3	3.46	3	3									
School districts		40	(4)	8	8					32				
Other civil divisions														
BARROW	12,401	163	13.14	107	90	2	15		2	36		$2	5	11
County	12,401	66	5.32	63	51	2	10						3	
Cities, towns, and villages	4,356	40	9.18	25	20		5		2			2		11
School districts		57	(4)	19	19					36			2	
BARTOW	25,500	353	13.84	201	177		24		1	50	$1	2	6	92
County	25,500	107	4.20	107	89		18							
Cities, towns, and villages	7,765	127	16.36	32	26		6		1			2		92
School districts		119	(4)	62	62					50	1		6	
BEN HILL	13,047	205	15.71	115	103		12	$20	2	37			5	26
County	13,047	53	4.06	52	48		4		1					
Cities, towns, and villages	6,412	72	11.23	25	17		8	20	1					26
School districts		80	(4)	38	38					37			5	
BERRIEN	15,100	163	10.79	103	81		22		1	39			16	4
County	15,100	78	5.17	74	52		22						4	
Cities, towns, and villages	2,904	21	7.23	7	7				1				9	4
School districts		64	(4)	22	22					39			3	
BIBB	78,000	2,560	32.82	1,859	1,674		185	1	40	104	1	29	238	288
County	78,000	571	7.32	496	474		22		13				62	
Cities, towns, and villages	54,326	1,316	24.22	814	651		163	1	27		1	29	156	288
School districts		673	(4)	549	549					104			20	

BLECKLEY	9,133	132	14.45	84	73		11			29		1	5	13
County	9,133	54	5.91	50	41		9					1	3	
Cities, towns, and villages	2,267	30	13.23	17	15		2							13
School districts		48	(1)	17	17					29			2	
BRANTLEY	7,100	98	13.80	71	61	1	9		1	24			2	
County	7,100	44	6.20	41	31	1	9		1				2	
Cities, towns, and villages	750	1	1.33	1	1									
School districts		53	(1)	29	29					24				
BROOKS	21,330	270	12.66	162	137	1	24		2	52			11	43
County	21,330	95	4.45	90	70		20		1				4	
Cities, towns, and villages	4,889	72	14.73	26	21	1	4		1				2	43
School districts		103	(1)	46	46					52			5	
BRYAN	5,952	111	18.65	89	69		20			19	1		2	
County	5,952	56	9.41	54	35		19						2	
Cities, towns, and villages	788	3	3.81	3	2		1							
School districts		52	(1)	32	32					19	1			
BULLOCH	26,600	277	10.41	169	143	1	25		7	68	1	2	12	18
County	26,600	78	2.93	72	51		21		6					
Cities, towns, and villages	4,906	48	9.78	27	22	1	4		1			2		18
School districts		151	(1)	70	70					68	1		12	
BURKE	29,224	254	8.69	151	117	1	33		1	63		3	14	22
County	29,224	91	3.11	85	60		25		1				5	
Cities, towns, and villages	6,256	57	9.11	29	20	1	8					3	3	22
School districts		106	(1)	37	37					63			6	
BUTTS	9,345	158	16.91	101	86	2	13			32			4	21
County	9,345	76	8.13	75	63	2	10						1	
Cities, towns, and villages	2,263	28	12.37	7	4		3							21
School districts		54	(1)	19	19					32			3	
CALHOUN	10,600	137	12.92	83	67	1	15			41	1		12	
County	10,600	56	5.28	51	38	1	12						5	
Cities, towns, and villages	3,084	12	3.89	11	8		3						1	
School districts		69	(1)	21	21					41	1		6	
CAMDEN	6,338	81	12.78	55	41		14			23			3	
County	6,338	41	6.47	39	26		13						2	
Cities, towns, and villages	1,511	3	1.99	3	2		1							
School districts		37	(1)	13	13					23			1	
CAMPBELL	9,903	155	15.65	105	96	2	7		7	31			2	10
County	9,903	75	7.57	68	60	2	6		7					
Cities, towns, and villages	3,112	28	9.00	17	16		1						1	10
School districts		52	(1)	20	20					31			1	

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[1] Not computed

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
CANDLER	8,991	$104	$11.57	$64	$52	$2	$10			$31		$1	$8	
County	8,991	37	4.12	32	24	1	7						5	
Cities, towns, and villages	1,424	13	9.13	9	5	1	3					1	3	
School districts		54	(4)	23	23					31				
CARROLL	34,272	371	10.83	252	214	2	36	$1	$6	78	$1		31	$2
County	34,272	134	3.91	117	93	1	23		3				14	
Cities, towns, and villages	9,017	59	6.54	52	38	1	13	1	3				1	2
School districts		178	(4)	83	83					78	1		16	
CATOOSA	9,900	83	8.38	52	48		4		2	26			3	
County	9,900	41	4.14	36	32		4		2				3	
Cities, towns, and villages	826	2	2.42	2	2									
School districts		40	(4)	14	14					26				
CHARLTON	4,400	90	20.45	66	58		8		1	19		1	2	1
County	4,400	36	8.18	32	26		6		1			1	2	
Cities, towns, and villages	658	6	9.12	5	3		2							1
School districts		48	(4)	29	29					19				
CHATHAM	106,400	4,108	38.61	3,379	3,080		299		89	121		51	145	323
County	106,400	941	8.84	841	819		22		56			4	40	
Cities, towns, and villages	86,527	2,274	26.28	1,832	1,555		277		33			47	39	323
School districts		893	(4)	706	706					121			66	
CHATTAHOOCHEE	9,500	50	5.26	34	22		12			16				
County	9,500	26	2.74	26	14		12							
Cities, towns, and villages	343													
School districts		24	(4)	8	8					16				
CHATTOOGA	15,600	157	10.06	102	85	3	14		1	39	12		3	
County	15,600	80	5.13	76	64		12		1				3	
Cities, towns, and villages	4,873	10	2.05	10	5	3	2							
School districts		67	(4)	16	16					39	12			

CHEROKEE	20,200	233	11.53	170	151	1	18		2	52	1		8	
County	20,200	105	5.20	104	90		14		1					
Cities, towns, and villages	4,518	25	5.53	22	17	1	4		1				2	
School districts		103	(4)	44	44					52	1		6	
CLARKE	25,613	827	32.29	504	441	16	47		15	148	1	6	65	88
County	25,613	237	9.25	180	169	1	10		2			6	49	
Cities, towns, and villages	20,179	284	14.07	183	131	15	37		13					88
School districts		306	(4)	141	141					148	1		16	
CLAY	6,943	67	9.65	38	24		14			22			2	5
County	6,943	23	3.31	22	10		12						1	
Cities, towns, and villages	1,564	14	8.95	8	6		2						1	5
School districts		30	(4)	8	8					22				
CLAYTON	10,260	149	14.52	85	74	1	10		10	34		6	6	8
County	10,260	48	4.68	37	28		9		9				2	
Cities, towns, and villages	1,453	23	15.83	8	6	1	1		1			5	1	8
School districts		78	(4)	40	40					34		1	3	
CLINCH	7,200	114	15.83	85	65		20			24			3	2
County	7,200	67	9.31	65	46		19						2	
Cities, towns, and villages	1,833	7	3.82	5	4		1							2
School districts		40	(4)	15	15					24			1	
COBB	36,300	567	15.62	314	280	4	30	1	12	74	2	2	21	141
County	36,300	146	4.02	137	121		16		7				2	
Cities, towns, and villages	13,142	209	15.90	59	41	4	14		5			2	2	141
School districts		211	(4)	118	118					74	2		17	
Other civil divisions		1	(4)					1						
COFFEE	19,900	227	11.41	172	144		28		1	36		1	10	7
County	19,900	94	4.72	94	76		18							
Cities, towns, and villages	5,687	40	7.03	31	21		10		1			1		7
School districts		93	(4)	47	47					36			10	
COLQUITT	30,800	470	15.26	258	220	4	34		2	77			21	112
County	30,800	141	4.58	127	101	4	22		1				13	
Cities, towns, and villages	9,667	133	13.76	19	7		12		1				1	112
School districts		196	(4)	112	112					77			7	
COLUMBIA	8,793	80	9.10	47	34	1	12			30			3	
County	8,793	34	3.87	31	18	1	12						3	
Cities, towns, and villages	784	4	5.10	4	4									
School districts		42	(4)	12	12					30				
COOK	11,300	144	12.74	95	73	2	20			39			5	5
County	11,300	54	4.78	53	38	1	14						1	
Cities, towns, and villages	3,118	24	7.70	18	11	1	6						1	5
School districts		66	(4)	24	24					39			3	

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[4] Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
COWETA	25,127	$456	$18.15	$267	$220	$7	$40	$2	$3	$59	$1		$41	$83
County	25,127	152	6.05	133	106	4	23						19	
Cities, towns, and villages	9,235	159	17.22	64	44	3	17	2	3		1		6	83
School districts		145	(4)	70	70					59			16	
CRAWFORD	7,020	70	9.97	36	24		12		1	27			6	
County	7,020	30	4.27	26	14		12		1				3	
Cities, towns, and villages	449	1	2.23	1	1									
School districts		39	(4)	9	9					27			3	
CRISP	17,343	316	18.22	166	137	4	25		1	38	1	$18	12	80
County	17,343	158	9.11	93	82		11						7	58
Cities, towns, and villages	7,332	77	10.50	37	19	4	14		1			16	1	22
School districts		81	(4)	36	36					38	1	2	4	
DADE	4,200	61	14.52	44	38		6		1	12		2	2	
County	4,200	43	10.24	38	32		6		1			2	2	
Cities, towns, and villages	370													
School districts		18	(4)	6	6					12				
DAWSON	3,502	33	9.42	18	8		10			14			1	
County	3,502	14	4.00	14	4		10							
School districts		19	(4)	4	4					14			1	
DECATUR	23,700	335	14.14	232	211	4	17	1	7	59			12	24
County	23,700	151	6.37	145	124	4	17						6	
Cities, towns, and villages	6,960	72	10.34	38	38			1	7				2	24
School districts		112	(4)	49	49					59			4	
DE KALB	74,800	1,136	15.19	943	915	3	25	10	15	73		1	20	74
County	74,800	614	8.21	603	589	3	11		5				6	
Cities, towns, and villages [5]	19,521	235	12.04	137	123		14	10	10			1	3	74
School districts [6]		287	(4)	203	203					73			11	

DODGE	21,599	204	9.44	119	101		18	7	1	61			10	6
County	21,599	84	3.89	77	65		12						7	
Cities, towns, and villages	4,136	27	6.53	13	7		6	7	1					6
School districts		93	(4)	29	29					61			3	
DOOLY	18,025	211	11.71	130	106	4	20			65		1	11	4
County	18,025	76	4.22	75	54	4	17					1		
Cities, towns, and villages	4,111	25	6.08	14	11		3						7	4
School districts		110	(4)	41	41					65			4	
DOUGHERTY	22,700	749	33.00	395	345	6	44	2	1	34		1	29	287
County	22,700	180	7.93	161	148	2	11						19	
Cities, towns, and villages	14,900	397	26.64	97	60	4	33	2	1			1	9	287
School districts		172	(4)	137	137					34			1	
DOUGLAS	9,461	125	13.21	87	78	1	8			27			4	7
County	9,461	47	4.97	46	39	1	6						1	
Cities, towns, and villages	2,538	22	8.67	13	11		2						2	7
School districts		56	(4)	28	28					27			1	
EARLY	18,273	185	10.12	90	72	1	17	3	1	50			9	32
County	18,273	59	3.23	54	41		13						5	
Cities, towns, and villages	2,848	49	17.21	12	7	1	4	3	1				1	32
School districts		77	(4)	24	24					50			3	
ECHOLS	2,744	57	20.77	44	30		14			12			1	
County	2,744	35	12.76	34	20		14						1	
School districts		22	(4)	10	10					12				
EFFINGHAM	10,200	138	13.53	108	97		11			27			3	
County	10,200	65	6.37	65	54		11							
Cities, towns, and villages	985	5	5.08	5	5									
School districts		68	(4)	38	38					27			3	
ELBERT	18,485	339	18.34	195	166	3	26		4	52		2	11	75
County	18,485	100	5.41	96	72	3	21		1				3	
Cities, towns, and villages	5,254	114	21.70	28	23		5		3			2	6	75
School districts		125	(4)	71	71					52			2	
EMANUEL	24,101	208	8.63	119	81	2	36	9	1	67	1		10	1
County	24,101	85	3.53	75	50	2	23						10	
Cities, towns, and villages	4,903	32	6.53	21	8		13	9	1					1
School districts		91	(4)	23	23					67	1			
EVANS	7,200	104	14.44	69	61		8			27			2	6
County	7,200	42	5.83	40	34		6						2	
Cities, towns, and villages	1,584	15	9.47	9	7		2							6
School districts		47	(4)	20	20					27				

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[4] Not computed.
[5] Data for that part of Atlanta in this county tabulated under *Fulton County*.
[6] Exclusive of the schools in the city of Atlanta, data for which are tabulated with the city

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
FANNIN	13,100	$127	$9.69	$75	$57	$3	$15		$4	$35		$1	$12	
County	13,100	56	4.27	47	33	1	13		1				8	
Cities, towns, and villages	3,900	22	5.64	17	13	2	2		3			1	1	
School districts		49	(4)	11	11					35			3	
FAYETTE	8,665	91	10.50	56	42	3	11		2	31			2	
County	8,665	37	4.27	34	21	3	10		2				1	
Cities, towns, and villages	796	3	3.77	3	2		1							
School districts		51	(4)	19	19					31			1	
FLOYD	50,200	934	18.61	719	666	2	51	$23	12	77		6	19	$78
County	50,200	360	7.17	339	318		21		8				13	
Cities, towns, and villages	23,123	342	14.79	227	195	2	30	23	4			6	4	78
School districts		232	(4)	153	153					77			2	
FORSYTH	10,624	77	7.25	43	30	4	9		1	32			1	
County	10,624	36	3.39	34	21	4	9		1				1	
School districts		41	(4)	9	9					32				
FRANKLIN	15,902	178	11.19	106	89		17		2	47			20	3
County	15,902	63	3.96	57	41		16		1				5	
Cities, towns, and villages	4,005	32	7.99	24	23		1		1				4	3
School districts		83	(4)	25	25					47			11	
Other civil divisions														
FULTON	333,200	15,512	46.55	10,681	9,789	101	791	625	440	366	$33	421	880	2,066
County	333,200	3,632	10.90	3,098	3,057		41		213			12	309	
Cities, towns, and villages [7]	298,628	11,023	36.91	6,816	5,965	101	750	625	227	285	33	409	562	2,066
School districts [6]		857	(4)	767	767					81			9	
GILMER	7,344	64	8.71	38	32		6		1	25				
County	7,344	24	3.27	24	18		6							
Cities, towns, and villages	955	6	6.28	5	5				1					
School districts		34	(4)	9	9					25				

GLASCOCK	4,400	49	11.14	24	19	1	4		1	20			4	
County	4,400	20	4.55	15	10	1	4		1				4	
Cities, towns, and villages	679	1	1.47	1	1									
School districts		28	(4)	8	8					20				
GLYNN	19,400	643	33.14	549	498	4	47		16	27	1	26	5	19
County	19,400	263	13.56	238	221		17		4				2	19
Cities, towns, and villages	14,022	243	17.33	203	169	4	30		12			26	2	
School districts		137	(4)	108	108					27	1		1	
GORDON	16,846	220	13.06	119	99	2	18		3	48		1	12	37
County	16,846	66	3.92	61	45		16		1			1	3	
Cities, towns, and villages	3,342	49	14.66	9	5	2	2		2				1	37
School districts		105	(4)	49	49					48			8	
GRADY	19,200	237	12.34	135	107	5	23			48			3	51
County	19,200	87	4.53	87	67	3	17							
Cities, towns, and villages	3,802	80	21.04	27	19	2	6						2	51
School districts		70	(4)	21	21					48			1	
GREENE	12,616	157	12.44	83	59	2	22	14	1	42		1	8	8
County	12,616	50	3.96	49	29	1	19						1	
Cities, towns, and villages	4,759	41	8.62	15	11	1	3	14	1			1	2	8
School districts		66	(4)	19	19					42			5	
Other civil divisions														
GWINNETT	27,853	352	12.64	227	198	2	27		3	61			16	45
County	27,853	117	4.20	114	90		24						3	
Cities, towns, and villages	7,955	93	11.69	41	36	2	3		3				4	45
School districts		142	(4)	72	72					61			9	
Other civil divisions														
HABERSHAM	13,100	177	13.51	135	117	1	17		1	31			3	7
County	13,100	77	5.88	77	63		14							
Cities, towns, and villages	3,781	31	8.20	23	19	1	3		1					7
School districts		69	(4)	35	35					31			3	
HALL	30,900	485	15.70	332	292		40	25	9	63	42	3	10	1
County	30,900	160	5.18	155	132		23		2			3		
Cities, towns, and villages	10,632	120	11.29	84	67		17	25	7				3	1
School districts		205	(4)	93	93					63	42		7	
HANCOCK	13,070	140	10.71	75	58	1	16			50			8	7
County	13,070	49	3.75	42	29	1	12						7	
Cities, towns, and villages	1,613	20	12.40	13	9		4							7
School districts		71	(4)	20	20					50			1	

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[4] Not computed.
[6] Exclusive of the schools in the city of Atlanta, data for which are tabulated with the city.
[7] Includes that part of Atlanta which is situated in De Kalb County.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
HARALSON	13,263	$190	$14.33	$129	$111	$1	$17		$6	$40			$6	$9
County	13,263	77	5.81	66	54		12		5				6	
Cities, towns, and villages	4,084	38	9.30	28	22	1	5		1					9
School districts		75	(4)	35	35					40				
HARRIS	11,140	154	13.82	111	95	3	13		1	37			5	
County	11,140	83	7.45	77	62	3	12		1				5	
Cities, towns, and villages	1,536	4	2.60	4	3		1							
School districts		67	(4)	30	30					37				
HART	15,174	171	11.27	93	74		19	$6	1	62			9	
County	15,174	49	3.23	47	31		16						2	
Cities, towns, and villages	2,477	29	11.71	22	19		3	6	1					
School districts		93	(4)	24	24					62			7	
HEARD	9,102	81	8.90	44	31	1	12			33			4	
County	9,102	33	3.63	31	18	1	12						2	
Cities, towns, and villages	589													
School districts		48	(4)	13	13					33			2	
HENRY	15,924	161	10.11	110	95		15	1	2	41			3	4
County	15,924	79	4.96	76	63		13		2				1	
Cities, towns, and villages	2,890	17	5.88	13	11		2							4
School districts		64	(4)	21	21					41			2	
Other civil divisions		1	(4)					1						
HOUSTON	11,280	148	13.12	111	90		21			33	$1		3	
County	11,280	62	5.50	62	42		20							
Cities, towns, and villages	1,398	11	7.87	9	8		1				1		1	
School districts		75	(4)	40	40					33			2	
IRWIN	12,199	123	10.08	71	57		14	2	1	38			11	
County	12,199	47	3.85	41	29		12		1				5	
Cities, towns, and villages	2,034	11	5.41	9	7		2	2						
School districts		65	(4)	21	21					38			6	

JACKSON	21,609	280	12.96	163	143	1	19	1	1	61	2	$1	9	42
County	21,609	82	3.79	81	63		18						1	
Cities, towns, and villages	5,842	72	12.32	26	24	1	1	1	1			1	1	42
School districts		126	(1)	56	56					61	2		7	
Other civil divisions														
JASPER	8,594	117	13.61	66	45		21			30			1	20
County	8,594	46	5.35	45	26		19						1	
Cities, towns, and villages	1,593	28	17.58	8	6		2							20
School districts		43	(1)	13	13					30				
JEFF DAVIS	8,300	82	9.88	54	45		9		1	23			4	
County	8,300	30	3.61	29	22		7						1	
Cities, towns, and villages	1,378	10	7.26	9	7		2		1					
School districts		42	(1)	16	16					23			3	
JEFFERSON	20,727	224	10.81	140	118	2	20	4	2	58	1		13	6
County	20,727	63	3.04	56	38	1	17		1				6	
Cities, towns, and villages	4,896	31	6.33	17	13	1	3	4	1				3	6
School districts		130	(1)	67	67					58	1		4	
JENKINS	12,908	158	12.24	102	85	1	16			33		1	18	4
County	12,908	87	6.74	71	57		14						16	
Cities, towns, and villages	2,527	21	8.31	16	13	1	2					1		4
School districts		50	(1)	15	15					33			2	
JOHNSON	12,681	135	10.65	78	65		13			44			7	6
County	12,681	44	3.47	38	28		10						6	
Cities, towns, and villages	3,224	20	6.20	13	10		3						1	6
School districts		71	(1)	27	27					44				
JONES	8,992	93	10.34	63	46		17			29			1	
County	8,992	53	5.89	52	35		17						1	
School districts		40	(1)	11	11					29				
LAMAR	9,745	181	18.57	104	89	2	13	4	3	26			1	43
County	9,745	53	5.44	51	42	1	8		1				1	
Cities, towns, and villages	4,160	80	19.23	31	25	1	5	4	2					43
School districts		48	(1)	22	22					26				
LANIER	5,190	49	9.44	27	14		13			21			1	
County	5,190	20	3.85	20	7		13							
Cities, towns, and villages	1,006	2	1.99	2	2									
School districts		27	(1)	5	5					21			1	
LAURENS	32,693	389	11.90	259	205	4	50		2	83			23	22
County	32,693	154	4.71	136	102	3	31		1				17	
Cities, towns, and villages	8,048	81	10.06	57	37	1	19		1				1	22
School districts		154	(1)	66	66					83			5	

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[1] Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
LEE	8,328	$94	$11.29	$62	$51	$1	$10			$28			$3	$1
County	8,328	37	4.44	34	24	1	9						3	
Cities, towns, and villages	1,468	6	4.09	5	4		1							1
School districts		51	(4)	23	23					28				
LIBERTY	8,153	91	11.16	63	51	1	11			24			4	
County	8,153	56	6.87	53	41	1	11						3	
School districts		35	(4)	10	10					24			1	
LINCOLN	7,847	88	11.21	54	41		13		$2	28			4	
County	7,847	37	4.72	33	22		11		2				2	
Cities, towns, and villages	916	6	6.55	6	4		2							
School districts		45	(4)	15	15					28			2	
LONG	4,180	70	16.75	48	33		15		1	18			3	
County	4,180	40	9.57	37	23		14		1				2	
Cities, towns, and villages	615	4	6.50	4	3		1							
School districts		26	(4)	7	7					18			1	
LOWNDES	30,900	694	22.46	482	419	10	53	$73	9	61	$1	$4	9	50
County	30,900	217	7.02	211	184	4	23		2				4	
Cities, towns, and villages	15,524	285	18.36	146	110	6	30	73	7			4		50
School districts		192	(4)	125	125					61	1		5	
LUMPKIN	4,927	52	10.55	32	16		16			18			1	1
County	4,927	22	4.47	21	6		15						1	
Cities, towns, and villages	905	7	7.73	6	5		1							1
School districts		23	(4)	5	5					18				
MCDUFFIE	9,014	127	14.09	86	61	2	23		2	29			10	
County	9,014	49	5.44	41	20	1	20		1				7	
Cities, towns, and villages	2,160	17	7.87	16	12	1	3		1					
School districts		61	(4)	29	29					29			3	

McINTOSH	5,900	77	13.05	53	40		13			21	1		2	
County	5,900	30	5.08	30	19		11							
Cities, towns, and villages	937	6	6.40	6	4		2							
School districts		41	(1)	17	17					21	1		2	
MACON	16,643	188	11.30	128	105	3	20			43		1	9	7
County	16,643	95	5.71	85	66	3	16					1	9	
Cities, towns, and villages	4,453	34	7.64	27	23		4							7
School districts		59	(1)	16	16					43				
MADISON	14,921	137	9.18	85	60	7	18		1	40	2		9	
County	14,921	58	3.89	56	33	6	17						2	
Cities, towns, and villages	2,302	7	3.04	6	4	1	1		1					
School districts		72	(1)	23	23					40	2		7	
Other civil divisions														
MARION	6,968	89	12.77	50	35	2	13		1	29			5	4
County	6,968	36	5.17	32	19	2	11						4	
Cities, towns, and villages	1,097	11	10.03	6	4		2		1					4
School districts		42	(1)	12	12					29			1	
MERIWETHER	22,437	286	12.75	169	146	5	18	11	3	59	7	1	22	14
County	22,437	89	3.97	80	64	3	13		1				8	
Cities, towns, and villages	6,610	65	9.83	32	25	2	5	11	2		6			14
School districts		132	(1)	57	57					59	1	1	14	
MILLER	9,076	82	9.03	50	34		16		1	28		1	2	
County	9,076	40	4.41	37	23		14		1				2	
Cities, towns, and villages	832	5	6.01	4	2		2					1		
School districts		37	(1)	9	9					28				
MILTON	6,800	60	8.82	30	26	1	3		1	25			4	
County	6,800	28	4.12	24	20	1	3		1				3	
Cities, towns, and villages	477	1	2.10	1	1									
School districts		31	(1)	5	5					25			1	
MITCHELL	23,620	293	12.40	183	152	3	28	2	1	58	2	7	10	30
County	23,620	88	3.73	86	66	1	19		1				1	
Cities, towns, and villages	5,934	77	12.98	37	26	2	9	2				7	1	30
School districts		128	(1)	60	60					58	2		8	
MONROE	11,606	157	13.53	96	78	1	17		1	33			3	24
County	11,606	56	4.83	52	38	1	13		1				3	
Cities, towns, and villages	2,614	44	16.83	20	16		4							24
School districts		57	(1)	24	24					33				
MONTGOMERY	10,200	109	10.69	66	58	1	7			30			13	
County	10,200	57	5.59	49	41	1	7						8	
Cities, towns, and villages	2,214	2	.90	2	2									
School districts		50	(1)	15	15					30			5	

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[1] *Not computed.*

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
MORGAN	12,488	$148	$11.85	$98	$77	$3	$18	$1	$1	$33		$1	$7	$7
County	12,488	64	5.12	61	44	2	15					1	2	
Cities, towns, and villages	3,329	27	8.11	18	14	1	3	1	1					7
School districts		57	(4)	19	19					33			5	
Other civil divisions														
MURRAY	9,215	109	11.83	79	65		14			25			3	2
County	9,215	51	5.53	48	35		13						3	
Cities, towns, and villages	1,199	5	4.17	3	2		1							2
School districts		53	(4)	28	28					25				
MUSCOGEE	59,800	2,051	34.30	1,433	1,284	7	142	87	61	77	$5	13	183	192
County	59,800	495	8.28	435	416	2	17		34			3	23	
Cities, towns, and villages	45,107	1,490	33.03	957	827	5	125	87	27	55	2	10	160	192
School districts [3]		66	(4)	41	41					22	3			
NEWTON	17,290	265	15.33	147	115	4	28	8	1	51			10	48
County	17,290	66	3.82	60	44	2	14		1				5	
Cities, towns, and villages	7,543	106	14.05	49	33	2	14	8					1	48
School districts		93	(4)	38	38					51			4	
Other civil divisions														
OCONEE	8,082	91	11.26	63	52		11	1	1	22			4	
County	8,082	50	6.19	47	36		11		1				2	
Cities, towns, and villages	1,012	2	1.98	2	2									
School districts		38	(4)	14	14					22			2	
Other civil divisions		1	(4)					1						
OGLETHORPE	12,927	119	9.21	75	49	1	25			42			2	
County	12,927	59	4.56	57	31	1	25						2	
Cities, towns, and villages	1,202	1	.83	1	1									
School districts		59	(4)	17	17					42				

PAULDING	12,327	110	8.92	68	53		15			39				3
County	12,327	46	3.73	46	32		14							
Cities, towns, and villages	1,715	11	6.41	8	7		1							3
School districts		53	(4)	14	14					39				
Other civil divisions														
PEACH	10,400	190	18.27	101	85		16		2	28		5	6	48
County	10,400	43	4.13	42	34		8					1		
Cities, towns, and villages	4,878	70	14.35	16	8		8		2			4		48
School districts		77	(4)	43	43					28			6	
PICKENS	9,900	130	13.13	62	44	3	15			32	30		6	
County	9,900	44	4.44	41	25	2	14						3	
Cities, towns, and villages	1,471	4	2.72	4	2	1	1							
School districts		82	(4)	17	17					32	30		3	
PIERCE	13,000	152	11.69	100	91		9			38			7	7
County	13,000	54	4.15	52	46		6						2	
Cities, towns, and villages	2,341	27	11.53	19	16		3						1	7
School districts		71	(4)	29	29					38			4	
PIKE	10,853	122	11.24	77	62		15		2	35			8	
County	10,853	48	4.42	44	30		14		1				3	
Cities, towns, and villages	1,865	6	3.22	4	3		1		1				1	
School districts		68	(4)	29	29					35			4	
POLK	26,000	393	15.12	274	248	3	23	6	3	87		3	7	13
County	26,000	128	4.92	123	110	1	12		1			3	1	
Cities, towns, and villages	12,064	111	9.20	89	76	2	11	6	2				1	13
School districts		154	(4)	62	62					87			5	
PULASKI	9,005	138	15.32	88	67		21		1	28		5	5	11
County	9,005	52	5.77	52	35		17							
Cities, towns, and villages	2,484	36	14.49	18	14		4		1			5	1	11
School districts		50	(4)	18	18					28			4	
PUTNAM	8,367	112	13.39	67	44		23			30		5	3	7
County	8,367	48	5.74	43	23		20					5		
Cities, towns, and villages	1,876	16	8.53	9	6		3							7
School districts		48	(4)	15	15					30			3	
Other civil divisions														
QUITMAN	3,900	38	9.74	23	13		10			11			4	
County	3,900	21	5.38	17	7		10						4	
School districts		17	(4)	6	6					11				
RABUN	6,400	100	15.63	79	65		14	1		16		2		2
County	6,400	57	8.91	56	43		13					1		
Cities, towns, and villages	1,478	12	8.12	8	7		1	1				1		2
School districts		31	(4)	15	15					16				

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[4] Not computed.
[5] Exclusive of the schools in the city of Columbus, data for which are tabulated with the city.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
RANDOLPH	13,300	$205	$15.41	$126	$107	$1	$18	$1		$45	$5		$7	$21
County	13,300	56	4.21	52	39	1	12						4	
Cities, towns, and villages	5,002	50	10.00	28	22		6	1						21
School districts		99	(4)	46	46					45	5		3	
RICHMOND	74,600	2,973	39.85	2,150	1,966	4	180	35	$14	88	8	$39	262	377
County	74,600	481	6.45	379	354	4	21		3				99	
Cities, towns, and villages	61,509	1,800	29.26	1,193	1,034		159	35	11		2	38	144	377
School districts		692	(4)	578	578					88	6	1	19	
ROCKDALE	7,247	87	12.00	53	48	1	4			24			5	5
County	7,247	31	4.28	31	27	1	3							
Cities, towns, and villages	1,495	15	10.03	10	9		1							5
School districts		41	(4)	12	12					24			5	
SCHLEY	5,400	65	12.04	33	21	2	10		1	15			4	12
County	5,400	24	4.44	21	11	1	9		1				2	
Cities, towns, and villages	764	18	23.56	4	2	1	1						2	12
School districts		23	(4)	8	8					15				
SCREVEN	20,503	184	8.97	104	81	4	19			54	4		8	14
County	20,503	76	3.71	68	48	3	17						8	
Cities, towns, and villages	2,759	28	10.15	14	11	1	2							14
School districts		80	(4)	22	22					54	4			
SEMINOLE	7,389	102	13.80	66	57	2	7			26		1	7	2
County	7,389	36	4.87	31	23	2	6						5	
Cities, towns, and villages	1,483	11	7.42	8	7		1					1		2
School districts		55	(4)	27	27					26			2	

SPALDING	23,800	631	26.51	334	287	8	39	21	8	52	1	1	26	188
County	23,800	170	7.14	161	142	3	16		2				7	
Cities, towns, and villages	10,836	313	28.89	90	62	5	23	21	6			1	7	188
School districts		148	(4)	83	83					52	1		12	
Other civil divisions														
STEPHENS	11,800	173	14.66	113	101	1	11	5	2	39			3	11
County	11,800	50	4.24	50	42		8							
Cities, towns, and villages	5,124	52	10.15	34	30	1	3	5	2					11
School districts		71	(4)	29	29					39			3	
Other civil divisions														
STEWART	11,114	139	12.51	90	68		22			41		1	3	4
County	11,114	62	5.58	61	40		21					1		
Cities, towns, and villages	2,680	11	4.10	7	6		1							4
School districts		66	(4)	22	22					41			3	
SUMTER	26,800	424	15.82	308	248	6	54		2	60		2	25	27
County	26,800	169	6.31	146	118	4	24		1				22	
Cities, towns, and villages	10,593	129	12.18	96	64	2	30		1			2	3	27
School districts		126	(4)	66	66					60				
TALBOT	8,458	92	10.88	57	40	1	16		1	29			5	
County	8,458	48	5.68	42	26	1	15		1				5	
Cities, towns, and villages	1,868	5	2.68	5	4		1							
School districts		39	(4)	10	10					29				
TALIAFERRO	6,172	60	9.72	37	28		9			23				
County	6,172	25	4.05	25	18		7							
Cities, towns, and villages	1,093	5	4.57	5	3		2							
School districts		30	(4)	7	7					23				
TATTNALL	15,600	143	9.17	92	70		22			46			3	2
County	15,600	51	3.27	48	27		21						3	
Cities, towns, and villages	3,136	8	2.55	6	5		1							2
School districts		84	(4)	38	38					46				
TAYLOR	10,617	99	9.32	56	43	1	12		1	35			7	
County	10,617	36	3.39	29	17	1	11		1				6	
Cities, towns, and villages	1,860	4	2.15	4	3		1							
School districts		59	(4)	23	23					35			1	
TELFAIR	14,997	203	13.54	147	124	3	20		1	40		4	1	10
County	14,997	79	5.27	78	62	2	14					1		
Cities, towns, and villages	4,274	35	8.19	21	14	1	6		1			3		10
School districts		89	(4)	48	48					40			1	

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[4] Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
TERRELL	18,290	$192	$10.50	$122	$98	$3	$21	----	$2	$53	----	$1	$6	$8
County	18,290	73	3.99	70	54	2	14	----	----	----	----	1	2	----
Cities, towns, and villages	5,107	38	7.44	26	18	1	7	----	2	----	----	----	2	8
School districts	----	81	(4)	26	26	----	----	----	----	53	----	----	2	----
THOMAS	32,612	770	23.61	427	368	8	51	$39	6	67	----	2	48	181
County	32,612	191	5.86	189	163	4	22	----	2	----	----	----	----	----
Cities, towns, and villages	16,998	341	20.06	103	70	4	29	39	4	----	----	2	12	181
School districts	----	238	(4)	135	135	----	----	----	----	67	----	----	36	----
TIFT	16,300	219	13.44	151	124	3	24	----	2	43	----	----	7	16
County	16,300	60	3.68	58	39	2	17	----	----	----	----	----	2	----
Cities, towns, and villages	4,166	67	16.08	49	41	1	7	----	2	----	----	----	----	16
School districts	----	92	(4)	44	44	----	----	----	----	43	----	----	5	----
TOOMBS	17,700	218	12.32	121	98	1	22	----	2	57	----	1	21	16
County	17,700	77	4.35	61	47	----	14	----	----	----	----	----	16	----
Cities, towns, and villages	5,030	54	10.74	35	26	1	8	----	2	----	----	1	----	16
School districts	----	87	(4)	25	25	----	----	----	----	57	----	----	5	----
TOWNS	4,400	44	10.00	24	15	----	9	----	----	20	----	----	----	----
County	4,400	18	4.09	18	9	----	9	----	----	----	----	----	----	----
Cities, towns, and villages	485	----	----	----	----	----	----	----	----	----	----	----	----	----
School districts	----	26	(4)	6	6	----	----	----	----	20	----	----	----	----
TREUTLEN	7,488	72	9.62	40	33	----	7	----	1	29	----	----	----	2
County	7,488	27	3.61	26	20	----	6	----	1	----	----	----	----	----
Cities, towns, and villages	1,081	8	7.40	6	5	----	1	----	----	----	----	----	----	2
School districts	----	37	(4)	8	8	----	----	----	----	29	----	----	----	----

TROUP	36,900	986	26.72	547	498	6	43	1	9	70			44	315
County	36,900	233	6.31	219	200		19		2				12	
Cities, towns, and villages	25,201	507	20.12	167	137	6	24	1	7				17	315
School districts		246	(4)	161	161					70			15	
TURNER	11,196	146	13.04	89	75	2	12			37		6	3	11
County	11,196	55	4.91	54	45	1	8						1	
Cities, towns, and villages	2,920	32	10.96	15	10	1	4					6		11
School districts		59	(4)	20	20					37			2	
TWIGGS	8,372	81	9.68	53	38	1	14			26			1	1
County	8,372	35	4.18	35	22	1	12							
Cities, towns, and villages	692	5	7.23	4	2		2							1
School districts		41	(4)	14	14					26			1	
UNION	6,340	59	9.31	30	15	1	14		1	23			5	
County	6,340	32	5.05	26	11	1	14		1				5	
School districts		27	(4)	4	4					23				
UPSON	20,300	323	15.91	168	134	4	30	4	7	66	$2	2	18	56
County	20,300	94	4.63	85	63	2	20		4				5	
Cities, towns, and villages	10,435	109	10.45	42	30	2	10	4	3			2	2	56
School districts		120	(4)	41	41					66	2		11	
WALKER	26,700	520	19.48	275	244	3	28	1	2	46	160		17	19
County	26,700	101	3.78	95	71	2	22		2				4	
Cities, towns, and villages	8,584	80	9.32	60	53	1	6	1						19
School districts		339	(4)	120	120					46	160		13	
WALTON	21,118	286	13.54	176	156	1	19		4	26			8	72
County	21,118	95	4.50	93	79		14		1				1	
Cities, towns, and villages	6,299	101	16.03	24	18	1	5		3				2	72
School districts		90	(4)	59	59					26			5	
Other civil divisions														
WARE	26,558	596	22.44	440	380	6	54	9	15	62			15	55
County	26,558	172	6.48	161	136		25		8				3	
Cities, towns, and villages	15,510	247	15.93	172	137	6	29	9	7				4	55
School districts		177	(4)	107	107					62			8	
WARREN	11,181	97	8.68	57	40		17		1	36				3
County	11,181	33	2.95	32	18		14		1					
Cities, towns, and villages	2,035	10	4.91	7	4		3							3
School districts		54	(4)	18	18					36				
WASHINGTON	25,030	256	10.23	126	97	2	27		1	69			11	49
County	25,030	71	2.84	64	44	1	19		1				6	
Cities, towns, and villages	5,906	83	14.05	34	25	1	8							49
School districts		102	(4)	28	28					69			5	

[1] For an explanation of the population used in computing per capita figures, see text discussion, p v.
[4] Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
WAYNE	12,900	$178	$13.80	$133	$110	$3	$20		$1	$33			$5	$6
County	12,900	93	7.21	88	67	3	18						5	
Cities, towns, and villages	3,247	26	8.01	19	17		2		1					6
School districts		59	(4)	26	26					33				
WEBSTER	5,032	59	11.72	35	26	1	8			18			5	1
County	5,032	23	4.57	18	10	1	7						5	
Cities, towns, and villages	556	2	3.60	1			1							1
School districts		34	(4)	16	16					18				
WHEELER	9,149	85	9.29	49	32	1	16			31				5
County	9,149	33	3.61	33	17		16							
Cities, towns, and villages	1,182	11	9.31	6	5	1								5
School districts		41	(4)	10	10					31				
WHITE	6,056	58	9.58	32	19		13			26				
County	6,056	28	4.62	28	15		13							
Cities, towns, and villages	750	1	1.33	1	1									
School districts		29	(4)	3	3					26				
WHITFIELD	21,500	430	20.00	233	210	1	22		4	56	$1	$2	12	122
County	21,500	123	5.72	115	103		12		1		1	1	5	
Cities, towns, and villages	8,911	192	21.55	67	56	1	10		3					122
School districts		115	(4)	51	51					56		1	7	
WILCOX	13,439	163	12.13	92	73	1	18		1	61	1		1	7
County	13,439	42	3.13	42	28		14							
Cities, towns, and villages	2,817	19	6.74	10	5	1	4		1				1	7
School districts		102	(4)	40	40					61	1			

WILKES	15,944	220	13.80	144	123	3	18		1	53	15	1	6	
County	15,944	91	5.71	90	72	2	16						1	
Cities, towns, and villages	3,663	29	7.92	25	22	1	2		1				3	
School districts		100	(1)	29	29					53	15	1	2	
Other civil divisions														
WILKINSON	10,844	96	8.85	63	47	1	15			33				
County	10,844	45	4.15	45	31		14							
Cities, towns, and villages	2,283	6	2.63	6	4	1	1							
School districts		15	(1)	12	12					33				
WORTH	21,094	210	9.96	153	126	6	21		1	50			2	4
County	21,094	72	3.41	71	47	6	18						1	
Cities, towns, and villages	3,618	26	7.19	21	18		3		1					4
School districts		112	(1)	61	61					50			1	

[1] For an explanation of the population used in computing per capita figures, see text discussion, p v.
[1] Not computed.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931

[Revenue receipts expressed in thousands]

CITY, TOWN, OR VILLAGE	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
Grand total	**1,139,014**	**$25,851**	**$21.74**	**$15,580**	**$13,074**	**$232**	**$2,274**	**$1,071**	**$500**	**$340**	**$48**	**$847**	**$1,217**	**$6,450**
30,000 population and over	*521,224*	*17,530*	*33.63*	*11,442*	*9,881*	*104*	*1,457*	*747*	*304*	*340*	*38*	*533*	*1,045*	*3,081*
Atlanta	277,600	10,717	38.61	6,703	5,864	99	740	624	208	285	33	409	550	1,905
Savannah	85,024	2,232	26.25	1,800	1,527	----	273	----	31	----	----	47	35	319
Augusta	61,300	1,800	29.36	1,193	1,034	----	159	35	11	----	2	38	144	377
Macon	53,900	1,313	24.36	811	649	----	162	1	27	----	1	29	156	288
Columbus	43,400	1,468	33 82	935	807	5	123	87	27	55	2	10	160	192
8,000 to 30,000 population	211,792	3,806	17.97	1,790	1,395	54	341	200	81	----	----	42	69	1,624
Rome	22,400	338	15.09	224	192	2	30	23	4	----	----	6	4	77
La Grange	20,700	402	19.42	117	92	6	19	1	6	----	----	----	17	261
Athens	19,200	284	14.79	183	131	15	37	----	13	----	----	----	----	88
Waycross	15,510	247	15.93	172	137	6	29	9	7	----	----	----	4	55
Albany	14,900	397	26 64	97	60	4	33	2	1	----	----	1	9	287
Decatur	14,500	197	13.59	115	104	----	11	5	7	----	----	1	1	68
Brunswick	14,022	243	17.33	203	169	4	30	----	12	----	----	26	2	----
Valdosta	13,900	274	19.71	140	106	4	30	76	6	----	----	4	----	48
Thomasville	12,300	308	25.04	78	51	3	24	38	3	----	----	1	11	177
Griffin	10,700	313	29.25	90	62	5	23	21	6	----	----	1	7	188
East Point	10,200	174	17.06	50	45	2	3	----	3	----	----	----	6	115
Gainesville	9,000	115	12.78	80	64	----	16	25	7	----	----	----	3	----
Cedartown	8,800	68	7.73	66	59	----	7	----	1	----	----	----	1	----
Americus	8,760	124	14.16	92	62	2	28	----	1	----	----	2	3	26
Dalton	8,700	192	22.07	67	56	1	10	----	3	----	----	----	----	122
Moultrie	8,200	130	15 85	16	5	----	11	----	1	----	----	----	1	112
2,500 to 8,000 population	178,576	2,490	13.94	1,082	809	35	238	74	71	----	6	46	42	1,169
Marietta	7,638	161	21.08	32	20	2	10	----	4	----	----	2	----	123
Cordele	6,880	76	11.05	36	19	3	14	----	1	----	----	16	1	22

Dublin	6,681	76	11.38	53	34	1	18		1				1	21
College Park	6,604	70	10.60	35	30		5	1	2					32
Fitzgerald	6,412	72	11.23	25	17		8	20	1					26
Newnan	6,386	143	22.39	50	32	3	15	2	2				6	83
Bainbridge	6,141	70	11.40	36	36			1	7				2	24
Milledgeville	5,534	46	8.31	22	9	1	12		3					21
Cartersville	5,250	118	22.48	25	20		5		1			2		90
Carrollton	5,052	38	7.52	36	26		10		2					
Thomaston	4,922	105	21.33	39	30	2	7	4	3			2	2	55
Elberton	4,650	112	24.09	26	21		5		3			2	6	75
Toccoa	4,602	51	11.08	33	29	1	3	5	2					11
Fort Valley	4,560	69	15.13	16	8		8		2			4		47
Hapeville	4,224	62	14.68	28	26		2		14				6	14
Douglas	4,206	33	7.85	25	17		8		1			1		6
Quitman	4,149	69	16.63	24	19	1	4		1				1	43
Statesboro	3,996	46	11.51	25	20	1	4		1			2		18
Waynesboro	3,922	49	12.49	23	16	1	6					3	3	20
Dawson	3,827	30	7.84	21	15		6		2				2	5
Manchester	3,745	55	14.69	23	18	1	4	11	1		6			14
Monroe	3,706	94	25.36	18	13	1	4		2				2	72
Vidalia	3,585	45	12.55	30	23	1	6		2			1		12
Tifton	3,390	64	18.88	46	39	1	6		2					16
Buford	3,357	46	13.70	21	19	1	1		2				1	22
Trion	3,289	3	.91	3		2	1							
Winder	3,283	37	11.27	22	17		5		2			2		11
Rockmart	3,264	43	13.17	23	17	2	4	6	1					13
Barnesville	3,236	79	24.41	30	24	1	5	4	2					43
Cuthbert	3,235	46	14.22	24	19		5	1						21
Rossville	3,230	21	6.50	19	18		1	1						1
Covington	3,203	70	21.85	19	15	1	3	8					1	42
Cairo	3,169	72	22.72	24	17	2	5						2	46
Washington	3,158	28	8.87	24	21	1	2		1				3	
East Thomaston	3,061	1	.33	1			1							
Eastman	3,022	25	8.27	11	6		5	7	1					6
Sandersville	3,011	66	21.92	20	15	1	4							46
Porterdale	3,002	26	8.66	26	15		11							
Commerce	3,002	60	19.99	14	12	1	1	1	1			1	1	42
Canton	2,892	21	7.26	18	15		3		1				2	
Lafayette	2,811	40	14.23	22	16	1	5							18
Pelham	2,762	31	11.22	18	13	1	4	2				7		4
Millen	2,527	21	8.31	16	13	1	2					1		4
Less than 2,500 population	277,422	2,025	7.30	1,266	989	39	238	50	44		2	26	61	576

[1] For an explanation of the population used in computing per capita figures, see text discussion, p v.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
Grand total	$97,832	$33.62	$65,902										$3,316	$5,638	$22,976
State government	40,952	14.08	21,215	$1,736	$705	$411	$3,061	$1,765	$10,637	$39	$7	$1,117	$1,737		1,169	18,568
Counties	16,829	5.78	13,355	5,539	424	354	5,252	1,621	2	7	7		149	29	1,735	1,710
Cities, towns, and villages	24,441	20.56	[1] 16,925											3,287	2,342	1,887
School districts [2]	15,609	(3)	14,406	4		3			14,395				4		392	811
Other civil divisions	1	(3)	1									1				
APPLING	143	10.36	95													
County	72	5.22	39	14	2	1	20	2						5	10	33
Cities, towns, and villages	21	8.18	14												6	27
School districts	50	(3)	42						42					5	2	
															2	6
ATKINSON	85	12.33	59													
County	42	6.09	21	12			7	1					1	2	10	14
Cities, towns, and villages	8	4.66	4												7	14
School districts	35	(3)	34						34					2	2	
															1	
BACON	82	11.39	71													
County	35	4.86	30	16	3		9	2						4	7	
Cities, towns, and villages	9	7.29	3												5	
School districts	38	(3)	38						38					4	2	
BAKER	71	9.08	64													
County	40	5.12	33	12			18	3								7
Cities, towns, and villages	1	1.93	1													7
School districts	30	(3)	30						30							

ALDWIN	242	10.34	200												13	23	6
County	88	3.76	79	25		3	43	8								9	
Cities, towns, and villages	59	10.66	33												13	12	1
School districts	95	(2)	88						88							2	5
BANKS	79	8.14	74													3	2
County	42	4.33	39	8			28	3								3	
Cities, towns, and villages	2	2.31	2														
School districts	35	(2)	33						33								2
Other civil divisions																	
BARROW	150	12.10	123												8	18	1
County	51	4.11	38	15			22	1								13	
Cities, towns, and villages	33	7.58	21												8	4	
School districts	66	(2)	64						64							1	1
BARTOW	324	12.71	248												44	23	9
County	83	3.25	71	25		1	38	7								9	3
Cities, towns, and villages	112	14.42	56												44	12	
School districts	129	(2)	121						121							2	6
BEN HILL	202	15.48	165												25	9	3
County	61	4.68	60	12		1	43	4								1	
Cities, towns, and villages	59	9.20	28												25	6	
School districts	82	(2)	77						77							2	3
BERRIEN	151	10.00	145												3	3	
County	76	5.03	74	32		1	24	17								2	
Cities, towns, and villages	14	4.82	10												3	1	
School districts	61	(2)	61						61								
BIBB	2,369	30.37	1,867												202	185	115
County	527	6.76	401	202	17	20	71	88				3				73	53
Cities, towns, and villages	1,216	22.38	904												202	57	53
School districts	626	(2)	562						562							55	9
BLECKLEY	126	13.80	95												10	8	13
County	54	5.91	36	19		1	13	3								5	13
Cities, towns, and villages	26	11.47	13												10	3	
School districts	46	(2)	46						46								
BRANTLEY	89	12.54	89														
County	30	4.23	30	11			15	4									
Cities, towns, and villages	1	1.33	1														
School districts	58	(2)	58						58								
BROOKS	252	11.81	197												19	35	1
County	82	3.84	60	23		4	31	2								22	
Cities, towns, and villages	61	12.48	31												19	11	
School districts	109	(2)	106						106							2	1

[1] Not available by departments.
[2] Exclusive of the schools in the cities of Atlanta and Columbus, data for which are tabulated with the city.
[3] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments											Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
BRYAN	$109	$18.31	$91												$10	$8
County	57	9.58	45	$9			$27	$9							6	6
Cities, towns, and villages	2	2.54	1													1
School districts	50	(3)	45						$45						4	1
BULLOCH	329	12.37	258											$21	18	32
County	100	3.76	93	34		$1	46	9					$3		1	6
Cities, towns, and villages	58	11.82	29											21	8	
School districts	171	(3)	136						136						9	26
BURKE	259	8.86	221											14	19	5
County	92	3.15	83	35		2	43	3							9	
Cities, towns, and villages	57	9.11	33											14	6	4
School districts	110	(3)	105						105						4	1
BUTTS	144	15.41	116											19	9	
County	64	6.85	59	18	$4		29	6					2		5	
Cities, towns, and villages	29	12.81	7											19	3	
School districts	51	(3)	50						50						1	
CALHOUN	114	10.75	102												5	7
County	44	4.15	41	15	2		23	1							3	
Cities, towns, and villages	11	3.57	9												2	
School districts	59	(3)	52						52							7
CAMDEN	91	14.36	79												3	9
County	43	6.78	34	8	1	1	20	4							2	7
Cities, towns, and villages	4	2.65	4													
School districts	44	(3)	41						41						1	2

CAMPBELL	146	14.74	131												4	10	1
County	71	7.17	61	23			29	8						1		9	1
Cities, towns, and villages	24	7.71	19												4	1	
School districts	51	(3)	51						51								
CANDLER	119	13.24	109													7	3
County	47	5.23	45	12			31	2								2	
Cities, towns, and villages	10	7.02	5													2	3
School districts	62	(3)	59						59							3	
CARROLL	396	11.55	287												2	41	66
County	139	4.06	92	36	7	1	32	16								19	26
Cities, towns, and villages	63	6.99	45												2	16	
School districts	194	(3)	150						150							6	38
CATOOSA	74	7.47	68													6	
County	38	3.84	35	12			20	3								3	
Cities, towns, and villages	2	2.42	1													1	
School districts	34	(3)	32						32							2	
CHARLTON	94	21.36	84												1	9	
County	34	7.73	30	11			13	4						2		4	
Cities, towns, and villages	6	9.12	4												1	1	
School districts	54	(3)	50						50							4	
CHATHAM	3,669	34.42	2,768												251	388	262
County	822	7.73	516	276	44	66	98	32								157	149
Cities, towns, and villages	2,057	23.77	1,490												251	213	103
School districts	790	(3)	762						762							18	10
CHATTAHOOCHEE	44	4.63	38														6
County	23	2.42	19	6			12	1									4
Cities, towns, and villages																	
School districts	21	(3)	19						19								2
CHATTOOGA	125	8.01	108													2	15
County	59	3.78	44	14		1	16	12						1		1	14
Cities, towns, and villages	10	2.05	9													1	
School districts	56	(3)	55						55								1
CHEROKEE	225	11.14	203													16	6
County	98	4.85	90	18		1	61	9						1		6	2
Cities, towns, and villages	22	4.87	9													9	4
School districts	105	(3)	104						104							1	
CLARKE	796	31.08	645												37	80	34
County	230	8.98	178	58		21	31	61	2					5		40	12
Cities, towns, and villages	262	12.98	175												37	40	10
School districts	304	(3)	292						292								12

[3] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
CLAY	$60	$8 64	$52											$5	$3	
County	17	2.45	16	$3			$5	$2					$1		1	
Cities, towns, and villages	13	8.31	7											5	1	
School districts	30	(3)	29						$29						1	
CLAYTON	164	15.98	143											4	6	$11
County	57	5.56	46	22	$2	$1	13	8							5	6
Cities, towns, and villages	21	14.45	11											4	1	5
School districts	86	(3)	86						86							
CLINCH	79	10 97	68											1	9	1
County	36	5.00	30	10		1	14	4					1		6	
Cities, towns, and villages	7	3.82	4											1	2	
School districts	36	(3)	34						34						1	1
COBB	622	17.13	463											94	33	32
County	161	4.44	141	46	5	6	75	9							20	
Cities, towns, and villages	191	14.53	68											94	7	22
School districts	270	(3)	254						254						6	10
Other civil divisions																
COFFEE	240	12.06	196											5	9	30
County	73	3.67	73	27			39	4					3			
Cities, towns, and villages	39	6.86	27											5	7	
School districts	128	(3)	96						96						2	30
COLQUITT	383	12.44	239											90	48	6
County	66	2.14	39	24			9	4					2		27	
Cities, towns, and villages	131	13.55	27											90	14	
School districts	186	(3)	173						173						7	6

COLUMBIA	76	8.64	73													3	
County	35	3.98	34	7		1	23	3								1	
Cities, towns, and villages	4	5.10	3													1	
School districts	37	(3)	36						36							1	
COOK	151	13.36	114												4	16	17
County	68	6.02	41	17			21	3								10	17
Cities, towns, and villages	23	7.38	16												4	3	
School districts	60	(3)	57						57							3	
COWETA	440	17.51	317												63	34	26
County	121	4.82	103	45		2	41	14						1		17	1
Cities, towns, and villages	179	19.38	77												63	16	23
School districts	140	(3)	137						137							1	2
CRAWFORD	53	7.55	53														
County	22	3.13	22	8	2		10	2									
Cities, towns, and villages	1	2.23	1														
School districts	30	(3)	30						30								
CRISP	300	17.30	178												35	45	42
County	148	8.53	53	23		2	25	3							24	31	40
Cities, towns, and villages	70	9.55	45												11	14	
School districts	82	(3)	80						80								2
DADE	52	12.38	39													12	1
County	29	6.90	17	7			7	2						1		12	
Cities, towns, and villages																	
School districts	23	(3)	22						22								1
DAWSON	33	9.42	31													2	
County	16	4.57	14	4			10									2	
School districts	17	(3)	17						17								
DECATUR	344	14.51	293												11	40	
County	153	6.46	126	52	4	5	49	16								27	
Cities, towns, and villages	67	9.63	43												11	13	
School districts	124	(3)	124						124								
DE KALB	800	10.70	638												46	86	30
County	351	4.69	268	175	23	12	44	14								60	23
Cities, towns, and villages [4]	198	10.14	124												46	22	6
School districts [5]	251	(3)	246						246							4	1
DODGE	197	9.12	170												5	11	11
County	78	3.61	59	19	2	2	26	7						3		8	11
Cities, towns, and villages	27	6.53	20												5	2	
School districts	92	(3)	91						91							1	

[3] Not computed
[4] Data for that part of Atlanta in this county tabulated under Fulton County.
[5] Exclusive of the schools in the city of Atlanta, data for which are tabulated with the city.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments											Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
DOOLY	$218	$12.09	$200													
County	75	4.16	71	$24			$37	$10						$3	$10	$5
Cities, towns, and villages	28	6.81	19													4
School districts	115	(3)	110											3	6	
									$110						4	1
DOUGHERTY	721	31.76	498													
County	178	7.84	158	69	$4	$16	59	10						151	56	16
Cities, towns, and villages	381	25.57	184												17	3
School districts	162	(3)	156											151	33	13
									156						6	
DOUGLAS	114	12.05	70													
County	37	3.91	28	6			17	5						5	13	26
Cities, towns, and villages	19	7.49	8												9	
School districts	58	(3)	34											5	2	4
									34						2	22
EARLY	188	10.29	152													
County	73	3.99	67	15			48	4						23	10	3
Cities, towns, and villages	45	15.80	16												6	
School districts	70	(3)	69											23	3	3
									69						1	
ECHOLS	52	18.95	50													
County	37	13.48	36	14			20	2							1	1
School districts	15	(3)	14												1	
									14							1
EFFINGHAM	119	11.67	116													
County	55	5.39	55	20			34	1							2	1
Cities, towns, and villages	3	3.05	3													
School districts	61	(3)	58													
									58						2	1

ELBERT	295	15.96	202													43	25	25
County	64	3.46	40	14			11	14							$1		8	16
Cities, towns, and villages	112	21.32	45													43	15	9
School districts	119	(3)	117						117								2	
EMANUEL	202	8.38	162													1	21	18
County	76	3.15	57	25			15	14							3		19	
Cities, towns, and villages	27	5.51	14													1	2	10
School districts	99	(3)	91						91									8
EVANS	95	13.19	81													5	9	
County	42	5.83	39	9			27	3									3	
Cities, towns, and villages	13	8.21	7													5	1	
School districts	40	(3)	35						35								5	
FANNIN	130	9.92	115														12	3
County	56	4.27	47	21	2		15	8							1		9	
Cities, towns, and villages	22	5.64	20														2	
School districts	52	(3)	48						48								1	3
FAYETTE	82	9.46	76														4	2
County	30	3.46	28	10	4	1	7	5							1			2
Cities, towns, and villages	3	3.77	2														1	
School districts	49	(3)	46						46								3	
FLOYD	724	14.42	569													47	89	19
County	230	4.58	169	57	5	9	66	28							4		61	
Cities, towns, and villages	268	11.59	191													47	26	4
School districts	226	(3)	209						209								2	15
FORSYTH	76	7.15	71														2	3
County	31	2.92	29	4			20	2							3		2	
School districts	45	(3)	42						42									3
FRANKLIN	162	10.19	132													3	16	11
County	52	3.27	35	21	1		10	3									7	10
Cities, towns, and villages	28	6.99	18													3	7	
School districts	82	(3)	79						79								2	1
Other civil divisions																		
FULTON	15,168	45.52	12,340													625	1,077	1,126
County	3,580	10.74	3,105	1,374	158	41	1,114	378				$1			39		141	334
Cities, towns, and villages [6]	10,698	35.82	8,514													625	906	653
School districts [5]	890	(3)	721						721								30	139
GILMER	95	12.94	69														4	22
County	45	6.13	23	5			16	2									3	19
Cities, towns, and villages	3	3.14	2														1	
School districts	47	(3)	44						44									3

[3] Not computed.
[5] Exclusive of the schools in the city of Atlanta, data for which are tabulated with the city.
[6] Includes that part of Atlanta which is situated in De Kalb County.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
GLASCOCK	$39	$8.86	$35												$4
County	14	3.18	14	$9			$4	$1							
Cities, towns, and villages	1	1.47	1												
School districts	24	(3)	20						$20						4
GLYNN	535	27.58	431										$5	$85	14
County	156	8.04	104	38	$12	$12	26	11			$3		$2	5	47
Cities, towns, and villages	244	17.40	198												34
School districts	135	(3)	129						129						4
GORDON	210	12.47	170										17	12	11
County	57	3.38	51	20		1	21	8					1	6	
Cities, towns, and villages	49	14.66	22											17	2
School districts	104	(3)	97						97						4
GRADY	238	12.40	188										36	13	1
County	87	4.53	78	20			48	10						9	
Cities, towns, and villages	80	21.04	40										36	3	1
School districts	71	(3)	70						70					1	
GREENE	152	12.05	123										5	1	23
County	51	4.04	37	13			12	12						1	13
Cities, towns, and villages	37	7.77	22										5		10
School districts	64	(3)	64						64						
Other civil divisions															
GWINNETT	351	12.60	280										28	19	24
County	109	3.91	91	19	2	1	54	13					2	8	10
Cities, towns, and villages	92	11.57	47										28	8	9
School districts	150	(3)	142						142					3	5
Other civil divisions															

HABERSHAM	174	13.28	148												5	18	3
County	73	5.57	62	15			37	10								11	
Cities, towns, and villages	25	6.61	13												5	6	1
School districts	76	(3)	73						73							1	2
HALL	523	16.93	436													37	50
County	174	5.63	123	23		4	74	22								15	36
Cities, towns, and villages	140	13.17	127													13	
School districts	209	(3)	186						186							9	14
HANCOCK	133	10.18	115												4	4	10
County	49	3.75	40	19	2	1	8	10									9
Cities, towns, and villages	18	11.16	10												4	3	1
School districts	66	(3)	65						65							1	
HARALSON	185	13.95	144												9	15	17
County	82	6.18	58	27		1	24	4						2		10	14
Cities, towns, and villages	34	8.33	21												9	4	
School districts	69	(3)	65						65							1	3
HARRIS	153	13.73	126													2	25
County	84	7.54	58	14	1	1	38	4								1	25
Cities, towns, and villages	5	3.26	4													1	
School districts	64	(3)	64						64								
HART	155	10.21	143													11	1
County	43	2.83	41	11		1	14	13						2		2	
Cities, towns, and villages	22	8.88	14													8	
School districts	90	(3)	88						88							1	1
HEARD	75	8.24	62													3	10
County	33	3.63	21	10	1		6	3						1		3	9
Cities, towns, and villages	1	1.70	1														
School districts	41	(3)	40						40								1
HENRY	165	10.36	148												4	9	4
County	75	4.71	68	16	2		22	28								7	
Cities, towns, and villages	20	6.92	14												4	2	
School districts	70	(3)	66						66								4
Other civil divisions																	
HOUSTON	130	11.52	107													14	9
County	44	3.90	25	12			7	6								10	9
Cities, towns, and villages	13	9.30	11													2	
School districts	73	(3)	71						71							2	
IRWIN	122	10.00	107													6	9
County	47	3.85	36	11	1		18	6								3	8
Cities, towns, and villages	17	8.36	15													2	
School districts	58	(3)	56						56							1	1

[3] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
JACKSON	$261	$12.08	$208												
County	73	3.38	52	$19	$1	$1	$23	$8						$22	$30	$1
Cities, towns, and villages	57	9.76	27												21	
School districts	131	(3)	129											22	8	
Other civil divisions									$129						1	1
JASPER	130	15 13	109													
County	59	6.87	57	26	2		19	10						17	3	1
Cities, towns, and villages	27	16.95	9												2	
School districts	44	(3)	43											17	1	
									43							1
JEFF DAVIS	82	9.88	74													
County	33	3.98	28	8		1	16	1					$2		7	1
Cities, towns, and villages	8	5.81	5												5	
School districts	41	(3)	41												2	1
									41							
JEFFERSON	213	10.28	167													
County	60	2.89	42	25	3	3	7	4						6	21	19
Cities, towns, and villages	29	5.92	17													18
School districts	124	(3)	108											6	6	
									108					15		1
JENKINS	183	14.18	172													
County	89	6.89	86	38	4	5	33	5						3	7	1
Cities, towns, and villages	21	8.31	15										1		3	
School districts	73	(3)	71											3	3	
									71						1	1
JOHNSON	119	9.38	107													
County	40	3.15	38	23			9	6						4	8	
Cities, towns, and villages	17	5.27	10												2	
School districts	62	(3)	59											4	3	
									59						3	

JONES	99	11.01	86													2	11	
County	53	5.89	48	18			28	2								1	4	
School districts	46	(3)	38						38							1	7	
LAMAR	240	24.63	98												47	12	83	
County	123	12.62	41	16	1		18	3						3		3	79	
Cities, towns, and villages	71	17.07	12												47	8	4	
School districts	46	(3)	45						45							1		
LANIER	81	15.61	76													5		
County	52	10.02	50	6	2		36	4						2		2		
Cities, towns, and villages	2	1.99	1													1		
School districts	27	(3)	25						25							2		
LAURENS	374	11.44	317												13	34	10	
County	145	4.44	116	65	4	5	32	9						1		24	5	
Cities, towns, and villages	83	10.31	56												13	10	4	
School districts	146	(3)	145						145								1	
LEE	107	12.85	90												1	13	3	
County	31	3.72	26	14	2		7	2						1		5		
Cities, towns, and villages	6	4.09	4												1	1		
School districts	70	(3)	60						60							7	3	
LIBERTY	84	10.30	56													10	18	
County	50	6.13	22	5		2	10	3						2		10	18	
School districts	34	(3)	34						34									
LINCOLN	80	10.19	74													5	1	
County	30	3.82	25	11			11	3								5		
Cities, towns, and villages	6	6.55	6															
School districts	44	(3)	43						43								1	
LONG	72	17.22	61													5	6	
County	42	10.05	38	11		3	20	4								4		
Cities, towns, and villages	3	4.88	2													1		
School districts	27	(3)	21						21								6	
LOWNDES	689	22.30	575												24	75	15	
County	226	7.31	198	115		12	63	8								21	7	
Cities, towns, and villages	224	14.43	145												24	51	4	
School districts	239	(3)	232						232							3	4	
LUMPKIN	57	11.57	42												1	1	13	
County	15	3.04	15	4			9	2										
Cities, towns, and villages	8	8.84	6												1	1		
School districts	34	(3)	21						21								13	
MCDUFFIE	118	13.09	104													3	11	
County	48	5.33	37	15		1	18	2						1		1	10	
Cities, towns, and villages	18	8.33	16													2		
School districts	52	(3)	51						51								1	

[3] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS															
			Operation and maintenance of general departments											Operation and maintenance of public-service enterprises	Interest	Outlay
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
McINTOSH	$76	$12.88	$70												$1	$5
County	28	4.75	27	$8	$1		$12	$6							1	
Cities, towns, and villages	6	6.40	6													
School districts	42	(3)	37						$37							5
MACON	238	14.30	202											$6	17	13
County	148	8.89	125	23	1		96	5							10	13
Cities, towns, and villages	26	5.84	14											6	6	
School districts	64	(3)	63						63						1	
MADISON	134	8.98	125													9
County	59	3.95	50	12	2		23	12					$1			9
Cities, towns, and villages	7	3.04	7													
School districts	68	(3)	68						68							
Other civil divisions																
MARION	73	10.48	67											3	3	
County	27	3.87	26	15		$1	8	2							1	
Cities, towns, and villages	8	7.29	3											3	2	
School districts	38	(3)	38						38							
MERIWETHER	260	11.59	209											14	26	11
County	82	3.65	69	24	2	2	35	4					2		13	
Cities, towns, and villages	47	7.11	23											14	6	4
School districts	131	(3)	117						117						7	7
MILLER	82	9.03	80												2	
County	42	4.63	40	15			19	6							2	
Cities, towns, and villages	6	7.21	6													
School districts	34	(3)	34						34							

MILTON	36	5.29	35											1
County	10	1.47	10	4			4	1				1		
Cities, towns, and villages	1	2.10	1											
School districts	25	(3)	24						24					1
MITCHELL	290	12.28	239									23	19	9
County	75	3.18	59	19	2	1	30	7					10	6
Cities, towns, and villages	77	12.98	45									23	6	3
School districts	138	(3)	135						135				3	
MONROE	152	13.10	127									17	6	2
County	54	4.65	53	28	1	3	13	3				5	1	
Cities, towns, and villages	39	14.92	18									17	4	
School districts	59	(3)	56						56				1	2
MONTGOMERY	105	10.29	89											16
County	53	5.20	42	17		2	15	6				2		11
Cities, towns, and villages	2	.90	2											
School districts	50	(3)	45						45					5
MORGAN	153	12.25	124									6	21	2
County	59	4.72	42	13	3		16	9				1	17	
Cities, towns, and villages	29	8.71	18									6	4	1
School districts	65	(3)	64						64					1
Other civil divisions														
MURRAY	89	9.66	82									1	3	3
County	43	4.67	42	18			18	4				2	1	
Cities, towns, and villages	5	4.17	3									1		1
School districts	41	(3)	37						37				2	2
MUSCOGEE	2,049	34.26	1,320									83	218	428
County	384	6.42	277	145	36	12	36	48					63	44
Cities, towns, and villages	1,598	35.43	979									83	155	381
School districts [7]	67	(3)	64						64					3
NEWTON	232	13.42	180									35	15	2
County	53	3.07	50	23		1	21	5					1	2
Cities, towns, and villages	96	12.73	47									35	14	
School districts	83	(3)	83						83					
Other civil divisions														
OCONEE	85	10.52	70										1	14
County	51	6.31	41	12	1		21	7						10
Cities, towns, and villages	3	2.96	3											
School districts	30	(3)	25						25				1	4
Other civil divisions	1	(3)	1								1			
OGLETHORPE	122	9.44	95										6	21
County	59	4.56	37	9			8	19				1	2	20
Cities, towns, and villages	4	3.33	1										3	
School districts	59	(3)	57						57				1	1

[3] Not computed

[7] Exclusive of the schools in the city of Columbus, data for which are tabulated with the city.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
PAULDING	$113	$9.17	$106										$1	$4	$2
County	45	3.65	45	$11			$26	$8							
Cities, towns, and villages	11	6.41	6										1	4	
School districts	57	(3)	55						$55						2
Other civil divisions															
PEACH	194	18.65	118										39	16	21
County	46	4.42	45	21	$1		20	2					$1	1	
Cities, towns, and villages	80	16.40	16										39	6	19
School districts	68	(3)	57						57					9	2
PICKENS	119	12.02	113											6	
County	36	3.64	31	6		$1	21	3						5	
Cities, towns, and villages	3	2.04	3												
School districts	80	(3)	79						79					1	
PIERCE	174	13.38	127										9	12	26
County	60	4.62	53	31			10	12						7	
Cities, towns, and villages	43	18.37	12										9	4	18
School districts	71	(3)	62						62					1	8
PIKE	108	9.95	88											8	12
County	41	3.78	29	14	1	1	10	3						1	11
Cities, towns, and villages	6	3.22	6												
School districts	61	(3)	53						53					7	1
POLK	393	15.12	329										7	45	12
County	119	4.58	99	20			56	17		$6				20	
Cities, towns, and villages	105	8.70	80										7	18	
School districts	169	(3)	150						150					7	12

PULASKI	135	14.99	109												5	18	3
County	45	5.00	33	15		1	9	8								12	
Cities, towns, and villages	34	13.69	20												5	6	3
School districts	56	(1)	56						56								
PUTNAM	91	10.88	83												4	4	
County	30	3.59	29	16			11	2								1	
Cities, towns, and villages	13	6.93	6												4	3	
School districts	48	(1)	48						48								
Other civil divisions																	
QUITMAN	33	8.46	31													1	1
County	19	4.87	18	6	1		9	2								1	
School districts	14	(1)	13						13								1
RABUN	87	13.59	70												1	14	2
County	54	8.44	43	12			26	5								11	
Cities, towns, and villages	10	6.77	6												1	2	1
School districts	23	(1)	21						21							1	1
RANDOLPH	225	16.92	158												10	10	47
County	60	4.51	51	18			31	2								3	6
Cities, towns, and villages	46	9.20	30												10	6	
School districts	119	(1)	77						77							1	41
RICHMOND	3,033	40.66	2,107												165	213	548
County	746	10.00	393	259			90	38						6		46	307
Cities, towns, and villages	1,590	25.85	1,044												165	149	232
School districts	697	(1)	670	4		3			659					4		18	9
ROCKDALE	73	10.07	60												3	7	3
County	28	3.86	21	10			7	3						1		5	2
Cities, towns, and villages	10	6.69	6												3	1	
School districts	35	(1)	33						33							1	1
SCHLEY	58	10.74	45												11		2
County	22	4.07	20	6	1		12	1									2
Cities, towns, and villages	15	19.63	4												11		
School districts	21	(1)	21						21								
SCREVEN	191	9.32	172												11	1	7
County	82	4.00	82	36	3	1	35	7									
Cities, towns, and villages	25	9.06	13												11	1	
School districts	84	(1)	77						77								7
SEMINOLE	91	12.32	78												1	8	4
County	29	3.92	21	12			4	5								7	1
Cities, towns, and villages	10	6.74	8												1	1	
School districts	52	(1)	49						49								3
SPALDING	554	23.28	336												94	39	85
County	163	6.85	120	64	3	3	24	25						1		12	31
Cities, towns, and villages	246	22.70	79												94	20	53
School districts	145	(1)	137						137							7	1
Other civil divisions																	

[1] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
STEPHENS	$145	$12 29	$133												
County	42	3 56	34	$20			$10	$4					$2	$9	$1
Cities, towns, and villages	34	6.64	31											8	
School districts	69	(3)	68						$68				2	1	
Other civil divisions															1
STEWART	130	11.70	122												
County	54	4.86	53	14			35	4					4	1	3
Cities, towns, and villages	12	4.48	6											1	
School districts	64	(3)	63						63				4		2
															1
SUMTER	370	13.81	312												
County	151	5.63	127	54	$1	$4	61	3		$1			18	31	9
Cities, towns, and villages	93	8 78	63									$3		17	7
School districts	126	(3)	122						122				18	12	
														2	2
TALBOT	82	9 69	79												
County	41	4.85	38	10	4		21	2						3	
Cities, towns, and villages	5	2.68	5									1		3	
School districts	36	(3)	36						36						
TALIAFERRO	57	9.24	54												
County	24	3.89	21	7		1	13							1	2
Cities, towns, and villages	5	4.57	5											1	2
School districts	28	(3)	28						28						
TATTNALL	141	9.04	118												
County	78	5.00	58	20			30	7					2	2	19
Cities, towns, and villages	8	2.55	5									1		1	19
School districts	55	(3)	55						55				2	1	

TAYLOR	101	9.51	96											5	
County	38	3.58	36	14	1		15	4					2	2	
Cities, towns, and villages	4	2.15	4												
School districts	59	(1)	56						56					3	
TELFAIR	184	12.27	149												
County	62	4.13	42	21	1	1	17	2						9	19	7
Cities, towns, and villages	31	7.25	16											9	14	6
School districts	91	(1)	91						91					5	1	1
TERRELL	163	8.91	137												
County	56	3.06	46	15			31							5	14	7
Cities, towns, and villages	33	6.46	20												6	4
School districts	74	(1)	71						71					5	8	3
THOMAS	693	21.25	521												
County	147	4.51	139	53	6	7	64	9						105	35	32
Cities, towns, and villages	312	18.36	151												8	
School districts	234	(1)	231						231					105	26	30
															1	2
TIFT	205	12.58	159												
County	63	3.87	44	23	4	7	6	4						11	28	7
Cities, towns, and villages	52	12.48	29												19	
School districts	90	(1)	86						86					11	8	4
															1	3
TOOMBS	205	11.58	172												
County	72	4.07	61	22	4	1	30	2					2	7	21	5
Cities, towns, and villages	48	9.54	32												11	
School districts	85	(1)	79						79					7	9	
															1	5
TOWNS	43	9.77	39												
County	16	3.64	15	5			9	1							1	3
Cities, towns, and villages															1	
School districts	27	(1)	24						24							3
TREUTLEN	70	9.35	66												
County	31	4.14	31	7		1	22	1						2	2	
Cities, towns, and villages	8	7.40	4													
School districts	31	(1)	31						31					2	2	
TROUP	912	24.72	600													
County	193	5.23	149	52	3	9	72	12					1	152	84	76
Cities, towns, and villages	469	18.61	202												26	18
School districts	250	(1)	249						249					152	57	58
															1	
TURNER	145	12.95	126												
County	54	4.82	52	13	1	1	30	6					1	14	5	
Cities, towns, and villages	33	11.30	16												2	
School districts	58	(1)	58						58					14	3	
TWIGGS	77	9.20	60													
County	34	4.06	23	11			10	2						1	4	12
Cities, towns, and villages	6	8.67	4												3	8
School districts	37	(1)	33						33					1	1	
																4

[1] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments											Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
UNION	$53	$8.36	$51													
County	25	3.94	23	$7			$13	$3							$2	
School districts	28	(3)	28						$28						2	
UPSON	292	14.38	227													
County	84	4.14	72	27	$2	$1	32	9					$1	$27	18	$20
Cities, towns, and villages	93	8.91	46												10	2
School districts	115	(3)	109						109					27	5	15
															3	3
WALKER	550	20.60	261													
County	173	6.48	101	32		5	51	13						15	80	194
Cities, towns, and villages	52	6.06	28												49	23
School districts	325	(3)	132						132					15	9	
															22	171
WALTON	238	11.27	146													
County	55	2.60	47	27			15	5						23	18	51
Cities, towns, and villages	95	15.08	12												8	
School districts	88	(3)	87						87					23	10	50
Other civil divisions																1
WARE	563	21.20	445													
County	183	6.89	129	70		1	40	18						18	59	41
Cities, towns, and villages	209	13.48	154												32	22
School districts	171	(3)	162						162					18	24	13
															3	6
WARREN	101	9.03	87													
County	36	3.22	27	11		1	14	1						2	4	8
Cities, towns, and villages	12	5.90	9												2	7
School districts	53	(3)	51						51					2	1	
															1	1

WASHINGTON	254	10.15	194												47	13	
County	71	2.84	67	32	1	3	22	9								4	
Cities, towns, and villages	79	13.38	24												47	8	
School districts	104	(3)	103						103							1	
WAYNE	152	11.78	131												5	16	
County	76	5.89	66	27	1		31	4						3		10	
Cities, towns, and villages	23	7.08	14												5	4	
School districts	53	(3)	51						51							2	
WEBSTER	62	12.32	56												1	4	1
County	24	4.77	22	9	1		11	1								2	
Cities, towns, and villages	2	3.60	1												1		
School districts	36	(3)	33						33							2	1
WHEELER	83	9.07	78												5		
County	32	3.50	32	6			22	4									
Cities, towns, and villages	11	9.31	6												5		
School districts	40	(3)	40						40								
WHITE	48	7.93	40													6	2
County	21	3.47	16	6			8	2								5	
Cities, towns, and villages	1	1.33	1														
School districts	26	(3)	23						23							1	2
WHITFIELD	420	19.53	310												81	17	12
County	114	5.30	99	22			45	28						4		15	
Cities, towns, and villages	195	21.88	101												81	1	12
School districts	111	(3)	110						110							1	
WILCOX	170	12.65	140												3	16	11
County	58	4.32	41	10		1	25	4						1		10	7
Cities, towns, and villages	16	5.68	11												3	2	
School districts	96	(3)	88						88							4	4
WILKES	190	11.92	149													22	19
County	65	4.08	49	19			17	13								12	4
Cities, towns, and villages	29	7.92	19													10	
School districts	96	(3)	81						81								15
Other civil divisions																	
WILKINSON	107	9.87	104													3	
County	58	5.35	55	18	3		28	4						2		3	
Cities, towns, and villages	6	2.63	6														
School districts	43	(3)	43						43								
WORTH	163	7.73	132												4	27	
County	63	2.99	46	24		1	14	7								17	
Cities, towns, and villages	26	7.19	17												4	5	
School districts	74	(3)	69						69							5	

[3] Not computed.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public-service enterprises	Interest	Outlays
Grand total	$24,441	$20 56	$16,925	$3,287	$2,342	$1,887
30,000 population and over	16,803	32. 24	12,782	1,197	1,434	1,390
Atlanta	10,407	37. 49	8,395	497	877	638
Savannah	2,012	23. 66	1,471	250	205	86
Augusta	1,590	25. 94	1,044	165	149	232
Macon	1,213	22. 50	902	202	56	53
Columbus	1,581	36. 43	970	83	147	381
8,000 to 30,000 population	3,445	16. 27	1,939	916	381	209
Rome	261	11. 79	188	47	25	4
La Grange	386	18. 65	159	124	45	58
Athens	262	13. 65	175	37	40	10
Waycross	200	13. 48	154	18	24	13
Albany	381	25 57	184	151	33	13
Decatur	104	11. 31	103	42	18	1
Brunswick	244	17. 40	198	----------	34	12
Valdosta	213	15. 32	138	23	49	3
Thomasville	280	22. 76	126	101	23	30
Griffin	246	22. 99	79	94	20	53
East Point	168	16. 47	62	90	16	----------
Gainesville	136	15. 11	123	----------	13	----------
Cedartown	80	9. 09	66	----------	14	----------
Americus	89	10. 16	59	18	12	----------
Dalton	195	22. 41	101	81	1	12
Moultrie	128	15. 61	24	90	14	----------
2,500 to 8,000 population	2,297	12. 86	1,078	757	279	183
Marietta	144	18. 85	44	80	2	18
Cordele	69	10. 03	44	11	14	----------
Dublin	79	11. 82	53	12	10	4
College Park	60	9. 09	21	20	10	----------
Fitzgerald	59	9. 20	28	25	6	----------
Newnan	165	25. 84	65	63	14	23
Bainbridge	64	10. 42	40	11	13	----------
Milledgeville	59	10. 66	33	13	12	1
Cartersville	105	20. 00	52	42	11	----------
Carrollton	43	8. 51	30	----------	13	----------
Thomaston	89	18. 08	42	27	5	15
Elberton	110	23. 66	43	43	15	9
Toccoa	33	7. 17	30	2	1	----------
Fort Valley	78	17. 11	15	38	6	19
Hapeville	63	14. 91	36	9	3	15
Douglas	33	7. 85	22	4	7	----------
Quitman	59	14. 22	20	19	11	----------
Statesboro	56	14. 01	28	21	7	----------
Waynesboro	49	12. 49	28	12	5	4
Dawson	20	6. 79	16	4	6	----------
Manchester	38	10. 15	15	14	5	4
Monroe	86	23. 21	5	23	8	50
Vidalia	40	11. 16	28	5	7	----------
Tifton	50	14. 75	27	11	8	4
Buford	44	13. 11	26	10	3	5
Trion	3	. 91	3	----------	----------	----------
Winder	30	9. 14	18	8	4	----------
Rockmart	25	7. 66	14	7	4	----------
Barnesville	70	21. 63	11	47	8	4
Cuthbert	42	12. 98	27	10	5	----------
Rossville	15	4. 64	10	----------	5	----------
Covington	73	22. 79	34	30	9	----------
Cairo	72	22. 72	36	32	3	1
Washington	27	8. 55	18	----------	9	----------
East Thomaston	1	. 33	1	----------	----------	----------
Eastman	25	8. 27	18	5	2	----------

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public-service enterprises	Interest	Outlays
2,500 to 8,000 population—Con.						
Sandersville	$62	$20.59	$14	$44	$4	----
Porterdale	13	4.33	9	----	4	----
Commerce	47	15.66	20	22	5	----
Canton	19	6.57	6	----	9	$4
Lafayette	21	7.47	4	16	2	----
Pelham	30	10.86	20	6	1	3
Millen	21	8.31	15	3	3	----
Less than 2,500 population	1,896	6.83	1,126	417	248	105

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	**$114,159**	**$91,990**	**$3,155**	**$19,014**	**$108,985**	**$36.76**
State government	12,592	9,551	----	3,041	12,488	4.29
Counties	36,108	26,430	----	9,678	34,670	11.91
Cities, towns, and villages	47,760	42,223	2,613	2,924	42,844	36.03
School districts [1]	17,157	13,786	----	3,371	16,444	(2)
Other civil divisions	542	----	542	----	539	(2)
APPLING	327	194	62	71	327	23 70
County	168	123	----	45	168	12 17
Cities, towns, and villages	111	47	62	2	111	43.24
School districts	48	24	----	24	48	(2)
ATKINSON	195	130	----	65	193	28.00
County	107	45	----	62	107	15.52
Cities, towns, and villages	37	35	----	2	37	21.54
School districts	51	50	----	1	49	(2)
BACON	165	157	----	8	165	22.92
County	109	105	----	4	109	15 14
Cities, towns, and villages	22	22	----	----	22	17.81
School districts	34	30	----	4	34	(2)
BAKER	109	20	----	89	109	13.94
County	88	----	----	88	88	11.26
Cities, towns, and villages	1	----	----	1	1	1.93
School districts	20	20	----	----	20	(2)
BALDWIN	353	221	----	132	353	15.00
County	55	----	----	55	55	2.35
Cities, towns, and villages	233	160	----	73	233	42.10
School districts	65	61	----	4	65	(2)
BANKS	138	90	5	43	136	14.02
County	95	54	----	41	95	9.79
Cities, towns, and villages	5	5	----	----	5	5.77
School districts	33	31	----	2	31	(2)
Other civil divisions	5	----	5	----	5	(2)

[1] Exclusive of the schools in the cities of Atlanta and Columbus, data for which are tabulated with the city.

[2] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
BARROW	$409	$405		$4	$372	$30.00
County	213	213			213	17.18
Cities, towns, and villages	125	123		2	88	20.20
School districts	71	69		2	71	(1)
BARTOW	399	265		134	385	15.10
County	100			100	100	3.92
Cities, towns, and villages	139	135		4	127	16.36
School districts	160	130		30	158	(1)
BEN HILL	222	195	$2	25	120	9.20
County	15	15			15	1.15
Cities, towns, and villages	182	180	2		80	12.18
School districts	25			25	25	(1)
BERRIEN	282	187		95	282	18.68
County	54			54	54	3.58
Cities, towns, and villages	90	75		15	90	30.99
School districts	138	112		26	138	(1)
BIBB	4,835	4,641		194	4,831	61.94
County	2,037	1,990		47	2,037	26.12
Cities, towns, and villages	1,594	1,447		147	1,590	20.27
School districts	1,204	1,204			1,204	(1)
BLECKLEY	136	123		13	136	14.80
County	64	56		8	64	7.01
Cities, towns, and villages	31	31			31	13.67
School districts	41	36		5	41	(1)
BRANTLEY	101	96		5	100	14.08
County	5			5	5	.70
Cities, towns, and villages						
School districts	96	96			95	(1)
BROOKS	653	611		42	592	27.75
County	412	392		20	412	19.32
Cities, towns, and villages	223	219		4	182	33.14
School districts	18			18	18	(1)
BRYAN	223	159		64	218	36.63
County	137	80		57	137	23.02
Cities, towns, and villages	8	8			7	8.88
School districts	78	71		7	74	(1)
BULLOCH	363	295		68	326	12.26
County	20			20	20	.75
Cities, towns, and villages	100	91		9	81	16.51
School districts	243	204		39	225	(1)
BURKE	594	488		106	398	13.62
County	227	194		33	155	5.30
Cities, towns, and villages	141	138		3	20	3.20
School districts	226	156		70	223	(1)
BUTTS	243	197		46	234	25.04
County	168	132		36	162	17.34
Cities, towns, and villages	65	65			62	27.40
School districts	10			10	10	(1)
CALHOUN	86	36		50	75	7.08
County	49			49	49	4.62
Cities, towns, and villages	32	31		1	21	6.81
School districts	5	5			5	(1)
CAMDEN	139	104		35	139	21.93
County	61	35		26	61	9.62
Cities, towns, and villages	1			1	1	.66
School districts	77	69		8	77	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
CAMPBELL	$300	$235	----	$65	$299	$30.19
County	217	171	----	46	217	21.91
Cities, towns, and villages	21	20	----	1	20	6.43
School districts	62	44	----	18	62	(1)
CANDLER	104	75	----	29	103	11.46
County	24	----	----	24	24	2.67
Cities, towns, and villages	33	28	----	5	32	22.47
School districts	47	47	----	----	47	(1)
CARROLL	858	810	----	48	854	24.92
County	362	338	----	24	362	10.56
Cities, towns, and villages	219	203	----	16	215	23.84
School districts	277	269	----	8	277	(1)
CATOOSA	99	99	----	----	99	10.00
County	45	45	----	----	45	4.55
Cities, towns, and villages	5	5	----	----	5	6.05
School districts	49	49	----	----	49	(1)
CHARLTON	163	155	----	8	144	32.73
County	62	62	----	----	57	12.95
Cities, towns, and villages	8	8	----	----	6	9.12
School districts	93	85	----	8	81	(1)
CHATHAM	8,063	7,265	----	798	7,042	71.82
County	3,100	2,382	----	718	3,001	28.20
Cities, towns, and villages	4,640	4,560	----	80	4,318	49.90
School districts	323	323	----	----	323	(1)
CHATTAHOOCHEE	----	----	----	----	----	----
County	----	----	----	----	----	----
Cities, towns, and villages	----	----	----	----	----	----
School districts	----	----	----	----	----	----
CHATTOOGA	82	29	----	53	82	5.26
County	71	18	----	53	71	4.55
Cities, towns, and villages	11	11	----	----	11	2.26
School districts	----	----	----	----	----	----
CHEROKEE	335	323	----	12	326	16.14
County	127	125	----	2	127	6.29
Cities, towns, and villages	129	125	----	4	123	27.22
School districts	79	73	----	6	76	(1)
CLARKE	1,658	1,635	----	23	1,380	53.88
County	772	772	----	----	772	30.14
Cities, towns, and villages	513	513	----	----	344	17.05
School districts	373	350	----	23	264	(1)
CLAY	128	105	----	23	128	18.44
County	13	----	----	13	13	1.87
Cities, towns, and villages	26	26	----	----	26	16.62
School districts	89	79	----	10	89	(1)
CLAYTON	115	52	----	63	115	11.21
County	63	----	----	63	63	6.14
Cities, towns, and villages	15	15	----	----	15	10.32
School districts	37	37	----	----	37	(1)
CLINCH	89	33	----	56	89	12.36
County	51	----	----	51	51	7.08
Cities, towns, and villages	33	33	----	----	33	18.00
School districts	5	----	----	5	5	(1)
COBB	886	447	$30	409	835	23.00
County	328	----	----	328	328	9.04
Cities, towns, and villages	362	346	----	16	311	23.66
School districts	166	101	----	65	166	(1)
Other civil divisions	30	----	30	----	30	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
COFFEE	$333	$187	$6	$140	$324	$16.28
County	123			123	123	6.18
Cities, towns, and villages	104	96	6	2	98	17.23
School districts	106	91		15	103	(2)
COLQUITT	903	725		178	891	28.93
County	473	342		131	473	15.36
Cities, towns, and villages	126	118		8	121	12.52
School districts	304	265		39	297	(2)
COLUMBIA	40	5		35	40	4.55
County	17			17	17	1.93
Cities, towns, and villages	7	5		2	7	8.93
School districts	16			16	16	(2)
COOK	484	417		67	484	42.83
County	234	192		42	234	20.71
Cities, towns, and villages	70	64		6	70	22.45
School districts	180	161		19	180	(2)
COWETA	672	633		39	589	23.44
County	383	360		23	306	12.18
Cities, towns, and villages	213	212		1	208	22.52
School districts	76	61		15	75	(2)
CRAWFORD	4			4	4	.57
County						
Cities, towns, and villages						
School districts	4			4	4	(2)
CRISP	1,508	1,484		24	1,402	80.84
County	1,225	1,225			1,207	69.60
Cities, towns, and villages	278	259		19	190	26.91
School districts	5			5	5	(2)
DADE	207	177		30	164	39.05
County	165	151		14	122	29.05
Cities, towns, and villages						
School districts	42	26		16	42	(2)
DAWSON	34	34			34	9.71
County	34	34			34	9.71
School districts						
DECATUR	928	567	172	189	928	39.16
County	507	320		187	507	21.39
Cities, towns, and villages	329	157	172		329	47.27
School districts	92	90		2	92	(2)
DE KALB	2,363	1,929	7	427	2,011	26.89
County	961	640		321	816	10.91
Cities, towns, and villages [3]	411	389	7	15	343	17.57
School districts [4]	991	900		91	852	(2)
DODGE	339	226		113	311	14.40
County	141	40		101	141	6.53
Cities, towns, and villages	110	110			82	19.83
School districts	88	76		12	88	(2)
DOOLY	289	235		54	236	13.09
County	140	129		20	128	7.10
Cities, towns, and villages	80	70		10	77	18.73
School districts	60	36		24	31	(2)
DOUGHERTY	1,194	1,064		130	1,065	46.92
County	331	313		18	331	14.58
Cities, towns, and villages	487	458		29	368	24.03
School districts	376	293		83	376	(2)

[2] Not computed.
[3] Data for that part of Atlanta in this county tabulated under Fulton County.
[4] Exclusive of the schools in the city of Atlanta, data for which are tabulated with the city.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
DOUGLAS	$193	$157	$7	$29	$155	$16.38
County	141	118		23	122	12.90
Cities, towns, and villages	18	11	7		13	5.12
School districts	34	28		6	20	(2)
EARLY	150	64		86	150	8.21
County	72			72	72	3.94
Cities, towns, and villages	46	46			46	16 15
School districts	32	18		14	32	(2)
ECHOLS	19	18		1	19	6.92
County	1			1	1	.36
School districts	18	18			18	(2)
EFFINGHAM	69	52		17	68	6.67
County	16			16	16	1.57
Cities, towns, and villages	3	2		1	2	2.03
School districts	50	50			50	(2)
ELBERT	739	680		59	683	30.95
County	208	203		5	208	11.25
Cities, towns, and villages	257	203		54	214	40.73
School districts	274	274			261	(2)
EMANUEL	675	560	39	76	671	27.84
County	431	355		76	429	17.80
Cities, towns, and villages	39		39		39	7.95
School districts	205	205			203	(2)
EVANS	193	177		16	129	17.92
County	81	65		16	18	2.50
Cities, towns, and villages	30	30			29	18 31
School districts	82	82			82	(2)
FANNIN	170	104		66	148	11.30
County	117	78		39	117	8.93
Cities, towns, and villages	28	16		12	12	3 08
School districts	25	10		15	19	(2)
FAYETTE	127	78		49	127	14.66
County	49			49	49	5.65
Cities, towns, and villages	26	26			26	32.66
School districts	52	52			52	(2)
FLOYD	1,740	1,186	123	431	1,740	34.66
County	944	568		376	944	18.80
Cities, towns, and villages	508	364	123	21	508	21 97
School districts	288	254		34	288	(2)
FORSYTH	86	42		44	82	7.72
County	63	19		44	59	5.55
School districts	23	23			23	(2)
FRANKLIN	395	178	80	137	382	24.02
County	80			80	80	5.03
Cities, towns, and villages	84	82		2	76	18.98
School districts	151	96		55	146	(2)
Other civil divisions	80		80		80	(2)
FULTON	22,547	16,752	1,231	4,564	20,781	62.37
County	2,737			2,737	2,737	8.21
Cities, towns, and villages [3]	18,700	16,752	1,231	717	16,934	56.71
School districts [4]	1,110			1,110	1,110	(2)
GILMER	160	85	2	73	160	21.79
County	71	70		1	71	9.67
Cities, towns, and villages	19	15	2	2	19	19.90
School districts	70			70	70	(2)

[2] Not computed.
[4] Exclusive of the schools in the city of Atlanta, data for which are tabulated with the city.
[5] Includes that part of Atlanta which is situated in De Kalb County.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
GLASCOCK	$35	$18	----	$17	$35	$7.95
County	20	3	----	17	20	4.55
Cities, towns, and villages	----	----	----	----	----	----
School districts	15	15	----	----	15	(2)
GLYNN	1,648	1,552	----	96	1,583	81.60
County	820	744	----	76	820	42.27
Cities, towns, and villages	774	754	----	20	709	50.56
School districts	54	54	----	----	54	(2)
GORDON	341	303	----	38	328	19.47
County	190	190	----	----	180	10.69
Cities, towns, and villages	28	28	----	----	28	8.38
School districts	123	85	----	38	120	(2)
GRADY	353	138	$1	214	337	17.55
County	135	87	----	48	135	7.03
Cities, towns, and villages	83	51	1	31	83	21.83
School districts	135	----	----	135	119	(2)
GREENE	240	120	94	32	234	18.55
County	14	----	----	14	14	1.11
Cities, towns, and villages	50	45	----	5	43	9.04
School districts	88	75	----	13	83	(2)
Other civil divisions	94	----	94	----	94	(2)
GWINNETT	515	402	----	113	506	18.17
County	299	206	----	93	299	10.73
Cities, towns, and villages	120	100	----	20	121	15.21
School districts	90	90	----	----	86	(2)
Other civil divisions	----	----	----	----	----	----
HABERSHAM	373	344	----	29	367	28.02
County	214	208	----	6	214	16.34
Cities, towns, and villages	108	91	----	17	102	26.98
School districts	51	45	----	6	51	(2)
HALL	752	594	76	82	706	22.85
County	297	282	----	15	297	9.61
Cities, towns, and villages	271	167	76	28	248	23.33
School districts	184	145	----	39	161	(2)
HANCOCK	230	109	36	85	171	13.08
County	94	24	----	70	89	6.81
Cities, towns, and villages	99	52	36	11	59	36.58
School districts	37	33	----	4	23	(2)
HARALSON	299	233	----	66	294	22.17
County	188	144	----	44	188	14.17
Cities, towns, and villages	76	69	----	7	71	17.38
School districts	35	20	----	15	35	(2)
HARRIS	137	137	----	----	137	12.30
County	16	16	----	----	16	1.44
Cities, towns, and villages	26	26	----	----	26	16.93
School districts	95	95	----	----	95	(2)
HART	437	361	40	36	432	28.47
County	188	168	----	20	188	12.39
Cities, towns, and villages	118	78	40	----	114	46.02
School districts	131	115	----	16	130	(2)
HEARD	36	----	----	36	36	3.96
County	33	----	----	33	33	3.63
Cities, towns, and villages	----	----	----	----	----	----
School districts	3	----	----	3	3	(2)

[2] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
HENRY	$292	$205	$80	$7	$289	$18.15
County	161	154		7	161	10.11
Cities, towns, and villages	51	51			51	17.65
School districts						
Other civil divisions	80		80		77	(2)
HOUSTON	319	218	5	96	308	27.30
County	260	189		71	260	23.05
Cities, towns, and villages	38	29	5	4	27	19.31
School districts	21			21	21	(2)
IRWIN	160	105	35	20	160	13.12
County	42	42			42	3.44
Cities, towns, and villages	68	31	35	2	68	33.43
School districts	50	32		18	50	(2)
JACKSON	543	418	48	77	534	24.71
County	254	207		47	254	11.75
Cities, towns, and villages	152	141	3	8	147	25.16
School districts	92	70		22	88	(2)
Other civil divisions	45		45		45	(2)
JASPER	70	24		46	64	7.45
County	40	6		34	40	4.66
Cities, towns, and villages	18	18			12	7.53
School districts	12			12	12	(2)
JEFF DAVIS	183	155		28	183	22.05
County	65	50		15	65	7.83
Cities, towns, and villages	43	35		8	43	31.20
School districts	75	70		5	75	(2)
JEFFERSON	596	524	18	54	540	20.05
County	200	200			148	7.14
Cities, towns, and villages	101	81	18	2	97	19.81
School districts	295	243		52	295	(2)
JENKINS	116	55		61	116	8.99
County	47			47	47	3.64
Cities, towns, and villages	59	55		4	59	23.35
School districts	10			10	10	(2)
JOHNSON	218	166		52	217	17.11
County	95	50		45	95	7.49
Cities, towns, and villages	61	56		5	60	18.61
School districts	62	60		2	62	(2)
JONES	30			30	30	3.34
County	15			15	15	1.67
School districts	15			15	15	(2)
LAMAR	304	217	30	57	301	30.89
County	103	70		33	103	10.57
Cities, towns, and villages	146	99	30	17	144	34.62
School districts	55	48		7	54	(2)
LANIER	186	102		84	186	35.84
County	68			68	68	13.10
Cities, towns, and villages	29	25		4	29	28.83
School districts	89	77		12	89	(2)
LAURENS	810	770		40	726	22.21
County	500	500			500	15.29
Cities, towns, and villages	310	270		40	226	28.08
School districts						
LEE	238	181		57	238	23.58
County	85	40		45	85	10.21
Cities, towns, and villages	27	26		1	27	18.30
School districts	126	115		11	126	(2)

[2] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
LIBERTY	$245	$106	----	$139	$245	$30.05
County	187	48	----	139	187	22 94
School districts	58	58	----	----	58	(2)
LINCOLN	74	20	----	54	74	9.43
County	60	6	----	54	60	7.65
Cities, towns, and villages	9	9	----	----	9	9.83
School districts	5	5	----	----	5	(2)
LONG	141	58	----	83	141	33.73
County	133	51	----	82	133	31.82
Cities, towns, and villages	8	7	----	1	8	13.01
School districts	----	----	----	----	----	----
LOWNDES	1,427	1,019	$301	107	1,376	44.53
County	382	382	----	----	382	12.36
Cities, towns, and villages	856	512	301	43	814	52.43
School districts	189	125	----	64	180	(2)
LUMPKIN	79	78	----	1	74	15.02
County	54	53	----	1	49	9.95
Cities, towns, and villages	25	25	----	----	25	27.62
School districts	----	----	----	----	----	----
MCDUFFIE	200	179	2	19	176	19.53
County	13	8	----	5	13	1.44
Cities, towns, and villages	72	61	2	9	48	22.22
School districts	115	110	----	5	115	(2)
MCINTOSH	142	126	----	16	142	24.07
County	95	80	----	15	95	16.10
Cities, towns, and villages	5	4	----	1	5	5.34
School districts	42	42	----	----	42	(2)
MACON	369	323	----	46	368	22.11
County	230	230	----	----	230	13.82
Cities, towns, and villages	45	19	----	26	44	9.88
School districts	94	74	----	20	94	(2)
MADISON	22	----	22	----	22	1.47
County	----	----	----	----	----	----
Cities, towns, and villages	----	----	----	----	----	----
School districts	----	----	----	----	----	----
Other civil divisions	22	----	22	----	22	(2)
MARION	51	36	----	15	51	7.32
County	5	----	----	5	5	.72
Cities, towns, and villages	17	13	----	4	17	15.50
School districts	29	23	----	6	29	(2)
MERIWETHER	531	511	----	20	488	21.75
County	281	280	----	1	281	12.52
Cities, towns, and villages	132	115	----	17	89	13.46
School districts	118	116	----	2	118	(2)
MILLER	111	60	----	51	108	11.90
County	50	----	----	50	50	5.51
Cities, towns, and villages	4	3	----	1	1	1.20
School districts	57	57	----	----	57	(2)
MILTON	40	39	----	1	40	5.88
County	----	----	----	----	----	----
Cities, towns, and villages	1	----	----	1	1	2.10
School districts	39	39	----	----	39	(2)
MITCHELL	459	405	----	54	363	15.37
County	206	192	----	14	206	8.72
Cities, towns, and villages	189	160	----	29	101	17.02
School districts	64	53	----	11	56	(2)

(2) Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
MONROE	$184	$164	----	$20	$175	$15.08
County	----	----	----	----	----	----
Cities, towns, and villages	89	89	----	----	80	30.60
School districts	95	75	----	20	95	(2)
MONTGOMERY	87	65	----	22	72	7 06
County	22	----	----	22	22	2.16
Cities, towns, and villages	----	----	----	----	----	----
School districts	65	65	----	----	50	(2)
MORGAN	534	403	$41	90	425	34.03
County	384	322	----	62	327	26 19
Cities, towns, and villages	38	34	----	4	6	1.80
School districts	71	47	----	24	51	(2)
Other civil divisions	41	----	41	----	41	(2)
MURRAY	97	91	----	6	96	10.42
County	46	46	----	----	46	4.99
Cities, towns, and villages	6	6	----	----	5	4.17
School districts	45	39	----	6	45	(2)
MUSCOGEE	4,668	4,467	41	160	4,555	76.17
County	1,320	1,320	----	----	1,320	22.07
Cities, towns, and villages	3,348	3,147	41	160	3,235	71.72
School districts [6]	----	----	----	----	----	----
NEWTON	308	233	26	49	249	14.40
County	37	30	----	7	37	2 14
Cities, towns, and villages	245	203	----	42	186	24.66
School districts	----	----	----	----	----	----
Other civil divisions	26	----	26	----	26	(2)
OCONEE	40	30	6	4	40	4.95
County	----	----	----	----	----	----
Cities, towns, and villages	2	2	----	----	2	1.98
School districts	32	28	----	4	32	(2)
Other civil divisions	6	----	6	----	6	(2)
OGLETHORPE	87	78	----	9	87	6.73
County	----	----	----	----	----	----
Cities, towns, and villages	48	48	----	----	48	30.93
School districts	39	30	----	9	39	(2)
PAULDING	170	115	9	46	160	12.98
County	26	----	----	26	26	2.11
Cities, towns, and villages	68	60	----	8	58	33.82
School districts	67	55	----	12	67	(2)
Other civil divisions	9	----	9	----	9	(2)
PEACH	321	310	----	11	240	23.08
County	16	10	----	6	16	1.54
Cities, towns, and villages	121	121	----	----	40	8.20
School districts	184	179	----	5	184	(2)
PICKENS	112	108	----	4	105	10.61
County	93	93	----	----	86	8.69
Cities, towns, and villages	----	----	----	----	----	----
School districts	19	15	----	4	19	(2)
PIERCE	294	280	----	14	285	21.92
County	194	194	----	----	194	14.92
Cities, towns, and villages	40	40	----	----	36	15.38
School districts	60	46	----	14	55	(2)
PIKE	139	111	----	28	137	12.62
County	27	----	----	27	27	2.49
Cities, towns, and villages	8	8	----	----	6	3.22
School districts	104	103	----	1	104	(2)

[2] Not computed.
[6] Exclusive of the schools in the city of Columbus, data for which are tabulated with the city.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
POLK	$832	$746	----------	$86	$658	$25.31
County	366	366	----------	----------	232	8.92
Cities, towns, and villages	274	233	----------	41	234	19.40
School districts	192	147	----------	45	192	(2)
PULASKI	337	280	----------	57	291	32.32
County	193	139	----------	54	193	21.43
Cities, towns, and villages	105	105	----------	----------	59	23.75
School districts	39	36	----------	3	39	(2)
PUTNAM	119	56	$4	59	113	13.51
County	16	12	----------	4	16	1.91
Cities, towns, and villages	37	16	----------	21	35	18.66
School districts	62	28	----------	34	58	(2)
Other civil divisions	4	----------	4	----------	4	(2)
QUITMAN	1	----------	----------	1	1	.26
County	----------	----------	----------	----------	----------	----------
School districts	1	----------	----------	1	1	(2)
RABUN	315	258	----------	57	300	40.88
County	200	175	----------	25	191	29.84
Cities, towns, and villages	18	18	----------	----------	12	8.12
School districts	97	65	----------	32	97	(2)
RANDOLPH	204	140	19	45	191	14.36
County	35	----------	----------	35	35	2.63
Cities, towns, and villages	66	36	19	10	52	10.40
School districts	104	104	----------	----------	104	(2)
RICHMOND	4,723	3,659	----------	1,064	4,228	56.68
County	877	625	----------	252	849	11.38
Cities, towns, and villages	3,438	2,753	----------	685	2,971	48.30
School districts	408	281	----------	127	408	(2)
ROCKDALE	126	110	----------	16	126	17.39
County	88	74	----------	14	88	12.14
Cities, towns, and villages	28	28	----------	----------	28	18.73
School districts	10	8	----------	2	10	(2)
SCHLEY	19	19	----------	----------	18	3.33
County	----------	----------	----------	----------	----------	----------
Cities, towns, and villages	4	4	----------	----------	3	3.03
School districts	15	15	----------	----------	15	(2)
SCREVEN	80	22	----------	58	80	3.90
County	19	----------	----------	19	19	.93
Cities, towns, and villages	36	22	----------	14	36	13.05
School districts	25	----------	----------	25	25	(2)
SEMINOLE	177	153	----------	24	139	18.81
County	115	95	----------	20	87	11.77
Cities, towns, and villages	10	10	----------	----------	----------	----------
School districts	52	48	----------	4	52	(2)
SPALDING	1,147	984	88	75	1,147	48.19
County	471	417	----------	54	471	19.79
Cities, towns, and villages	300	245	55	----------	300	27.69
School districts	343	322	----------	21	343	(2)
Other civil divisions	33	----------	33	----------	33	(2)
STEPHENS	408	333	15	60	398	33.73
County	195	151	----------	44	195	16.53
Cities, towns, and villages	144	132	----------	12	144	28.10
School districts	54	50	----------	4	44	(2)
Other civil divisions	15	----------	15	----------	15	(2)
STEWART	72	52	----------	20	71	6.39
County	21	21	----------	----------	21	1.89
Cities, towns, and villages	42	31	----------	11	41	15.30
School districts	9	----------	----------	9	9	(2)

[2] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
SUMTER	$684	$629		$55	$643	$23.99
County	341	308		33	311	12.72
Cities, towns, and villages	276	254		22	244	23.03
School districts	67	67			58	(1)
TALBOT	58	26		32	58	6.86
County	56	26		30	56	6.62
Cities, towns, and villages	2			2	2	1.07
School districts						
TALIAFERRO	8	7		1	8	1.30
County	2	2			2	.32
Cities, towns, and villages	5	5			5	4.57
School districts	1			1	1	(1)
TATTNALL	256	220		36	238	15.26
County	21			21	21	1.35
Cities, towns, and villages	58	43		15	40	12.76
School districts	177	177			177	(1)
TAYLOR	144	83		61	144	13.56
County	40			40	40	3.77
Cities, towns, and villages	52	52			52	27.96
School districts	52	31		21	52	(1)
TELFAIR	456	411		45	389	25.94
County	199	194		5	199	13.27
Cities, towns, and villages	94	93		1	27	6.32
School districts	163	124		39	163	(1)
TERRELL	448	376		72	440	24.06
County	230	200		30	230	12.58
Cities, towns, and villages	143	132		11	135	26.43
School districts	75	44		31	75	(1)
THOMAS	1,470	1,094	$230	146	1,258	38.57
County	578	450		128	427	13.09
Cities, towns, and villages	587	347	230	10	551	32.42
School districts	305	297		8	280	(1)
TIFT	613	542		71	592	36.32
County	226	212		14	226	13.87
Cities, towns, and villages	172	156		16	153	30.73
School districts	215	174		41	213	(1)
TOOMBS	598	427	51	120	559	31.58
County	302	290		72	302	20.45
Cities, towns, and villages	229	137	51	41	190	37.77
School districts	7			7	7	(1)
TOWNS	22	22			22	5.00
County	22	22			22	5.00
Cities, towns, and villages						
School districts						
TREUTLEN	94	87		7	94	12.55
County	66	60		6	66	8.81
Cities, towns, and villages	28	27		1	28	25.90
School districts						
TROUP	1,021	1,544		77	1,534	41.57
County	473	454		19	461	12.49
Cities, towns, and villages	738	716		22	738	29.28
School districts	410	374		36	335	(1)
TURNER	164	115	8	41	162	14.47
County	65	25		40	65	5.81
Cities, towns, and villages	57	48	8	1	55	18.84
School districts	42	42			42	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
TWIGGS	$114	$42	----	$72	$114	$13.62
County	46	----	----	46	46	5.49
Cities, towns, and villages	34	8	----	26	34	49.13
School districts	34	34	----	----	34	(2)
UNION	38	34	----	4	38	5.99
County	34	34	----	----	34	5.36
School districts	4	----	----	4	4	(2)
UPSON	313	302	----	11	271	13.35
County	143	143	----	----	143	7.04
Cities, towns, and villages	98	98	----	----	56	5.37
School districts	72	61	----	11	72	(2)
WALKER	956	597	----	359	950	35.58
County	595	252	----	343	595	22.28
Cities, towns, and villages	140	126	----	14	134	15.61
School districts	221	219	----	2	221	(2)
WALTON	414	313	$12	89	327	15.48
County	165	80	----	85	165	7.81
Cities, towns, and villages	111	108	----	3	59	9.37
School districts	126	125	----	1	91	(2)
Other civil divisions	12	----	12	----	12	(2)
WARE	1,437	1,409	----	28	1,016	38.26
County	780	780	----	----	471	17.73
Cities, towns, and villages	356	356	----	----	278	17.92
School districts	301	273	----	28	267	(2)
WARREN	135	73	----	62	133	11.90
County	37	----	----	37	37	3.31
Cities, towns, and villages	26	26	----	----	24	11.79
School districts	72	47	----	25	72	(2)
WASHINGTON	238	148	----	90	231	9.23
County	66	----	----	66	66	2.64
Cities, towns, and villages	126	124	----	2	119	20.15
School districts	46	24	----	22	46	(2)
WAYNE	648	545	11	92	629	48.76
County	282	240	----	42	282	21.86
Cities, towns, and villages	155	134	11	10	136	41.88
School districts	211	171	----	40	211	(2)
WEBSTER	67	49	----	18	57	11.33
County	25	10	----	15	15	2.98
Cities, towns, and villages	3	1	----	2	3	5.40
School districts	39	38	----	1	39	(2)
WHEELER	72	71	----	1	72	7.87
County	----	----	----	----	----	----
Cities, towns, and villages	16	15	----	1	16	13.54
School districts	56	56	----	----	56	(2)
WHITE	87	65	----	22	87	14.37
County	72	54	----	18	72	11.89
Cities, towns, and villages	----	----	----	----	----	----
School districts	15	11	----	4	15	(2)
WHITFIELD	523	464	----	59	457	21.26
County	324	315	----	9	295	13.72
Cities, towns, and villages	112	68	----	44	91	10.21
School districts	87	81	----	6	71	(2)
WILCOX	400	348	----	51	400	29.76
County	175	128	----	47	167	12.43
Cities, towns, and villages	37	29	----	8	36	12.78
School districts	197	191	----	6	197	(2)

[2] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
WILKES	$493	$438	$40	$15	$483	$30.29
County	230	230	----	----	220	13.80
Cities, towns, and villages	173	162	----	11	173	47.23
School districts	50	46	----	4	50	(2)
Other civil divisions	40	----	40	----	40	(2)
WILKINSON	118	118	----	----	118	10.88
County	47	47	----	----	47	4.33
Cities, towns, and villages	1	1	----	----	1	.44
School districts	70	70	----	----	70	(2)
WORTH	497	469	----	28	495	23.47
County	333	305	----	28	333	15.79
Cities, towns, and villages	64	64	----	----	62	17.14
School districts	100	100	----	----	100	(2)

[2] Not computed.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	**$47,760**	**$42,223**	**$2,613**	**$2,924**	**$42,844**	**$36 03**
30,000 population and over	30,912	27,899	1,272	1,741	28,350	54.39
Atlanta	18,170	16,237	1,231	702	16,459	59.29
Savannah	4,536	4,466	----	70	4,214	49.56
Augusta	3,438	2,753	----	685	2,971	48.47
Macon	1,580	1,436	----	144	1,580	29.31
Columbus	3,188	3,007	41	140	3,126	72.03
8,000 to 30,000 population	6,506	5,478	772	256	5,807	27.42
Rome	493	351	123	19	493	22.01
La Grange	598	598	----	----	598	28.89
Athens	513	513	----	----	343	17.86
Waycross	356	356	----	----	278	17.92
Albany	487	458	----	29	358	24.03
Decatur	341	326	----	15	299	20.00
Brunswick	774	754	----	20	709	50.56
Valdosta	843	512	288	43	807	58.06
Thomasville	516	281	230	5	491	39.92
Griffin	300	245	55	----	300	28.04
East Point	316	301	----	15	291	28.53
Gainesville	271	167	76	28	248	27.56
Cedartown	199	191	----	8	159	18.07
Americus	261	239	----	22	230	26.26
Dalton	112	68	----	44	91	10.46
Moultrie	126	118	----	8	121	14.76

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
2,500 to 8,000 population	$5,570	$4,823	$213	$513	$4,523	$25.33
Marietta	250	240		10	208	27.23
Cordele	278	259		19	190	27.62
Dublin	306	266		40	222	33.23
College Park	147	147			132	19.99
Fitzgerald	182	180	2		81	12.63
Newnan	172	172			167	26.15
Bainbridge	329	157	172		320	53.57
Milledgeville	233	160		73	233	42.10
Cartersville	111	111			102	19.43
Carrollton	175	159		16	175	34.64
Thomaston	98	98			56	11.38
Elberton	254	200		54	211	45.38
Toccoa	144	132		12	144	31.29
Fort Valley	121	121			40	8.77
Hapeville	67	67			52	12.31
Douglas	86	80	6		86	20.45
Quitman	218	214		4	157	37.84
Statesboro	79	72		7	60	15.02
Waynesboro	121	121				
Dawson	112	101		11	112	29.27
Manchester	112	112			73	19.49
Monroe	76	73		3	48	12.95
Vidalia	144	92	11	41	105	29.29
Tifton	167	151		16	148	43.66
Buford	68	48		20	68	20.26
Trion						
Winder	120	118		2	84	25.59
Rockmart	75	42		33	75	22.98
Barnesville	146	99	30	17	144	44.50
Cuthbert	49	29	19	10	36	11.13
Rossville	99	88		11	99	30.65
Covington	151	126		25	108	33.72
Cairo	81	50		31	81	25.56
Washington	164	153		11	164	51.93
East Thomaston						
Eastman	110	110			82	27.13
Sandersville	58	56		2	58	19.26
Porterdale	87	70		17	71	23.65
Commerce	79	73	3	3	74	24.65
Canton	127	123		4	121	41.84
Lafayette	31	30		1	25	8.89
Pelham	93	77		16	43	15.57
Millen	59	55		4	59	23.35
Less than 2,500 population	4,763	4,023	326	414	4,164	15.01

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Grand total	$106,985	$64,038	$32,548	$36.76	$21.56	$171.89
State government	12,488	5,419	6,934	4.29	1.82	2.57
Counties	34,670	22,810	2,725	11.91	7.66	1.00
Cities, towns, and villages	42,844	34,370	22,675	36.03	32 47	27.39
School districts [1]	16,444	663	[2] 214	(3)	(3)	(3)
Other civil divisions	539	776		(3)	(3)	(3)
Appling	327	77	83	23.70	6.92	6.14
Atkinson [4]	193	71		28.00	9.02	
Bacon [4]	165	167		22.92	24.66	
Baker	109	40	41	13.94	4.77	4.86
Baldwin	353	176	45	15.09	8.72	2.43
Banks	136	81	34	14.02	6.77	2.95
Barrow [4]	372	391		30.00	29.04	
Bartow	385	491	128	15.10	20.02	4.77
Ben Hill	120	182	267	9.20	11.91	20.26
Berrien	282	113	107	15.68	7.02	6.61
Bibb	4,831	3,220	1,400	61.94	42 89	23.87
Bleckley [4]	136	112		14.89	10 59	
Brantley [4]	100			14.08		
Brooks	592	541	129	27.75	21.89	5.05
Bryan	218	8	8	36.63	1.30	1.12
Bulloch	326	192	45	12.26	7.09	1.59
Burke	398	140	57	13.62	4.42	1.98
Butts	234	230	42	25.04	18.65	3.02
Calhoun	75	93	55	7.08	9.14	4.58
Camden	139	48	10	21.93	6.95	1.23
Campbell	299	298	52	30.19	25.02	4.60
Candler [4]	103	109		11.46	11.37	
Carroll	854	896	164	24.92	22 55	5.10
Catoosa	99	85		10.00	12.73	
Charlton	144	36		32.73	7.87	
Chatham	7,642	7,052	3,105	71.82	66.99	37.66
Chattahoochee			3			.45
Chattooga	82	40	52	5.26	2.77	3.76
Cherokee	326	54	28	10.14	2.81	1.63
Clarke	1,380	1,463	797	53.88	54.51	31.78
Clay	128	94	54	18.44	12.37	5.98
Clayton	115	39	3	11.21	3.40	.28
Clinch	89	4	12	12.36	.43	1.37
Cobb	835	439	217	23.00	14.18	7.32
Coffee	324	209	200	16 28	14.00	8.30
Colquitt	891	606	122	28.93	19.08	5.61
Columbia	40	10	12	4.55	.89	.90
Cook [4]	484	293		42.83	25.26	
Coweta	589	643	201	23.44	22.09	6.08
Crawford	4	2	5	.57	.25	.57
Crisp	1,402	216	255	80.84	11.03	13.99
Dade	164	74	1	39.05	18.89	.22
Dawson	34	46		9.71	10.94	
Decatur	928	278	200	39.16	8.55	6.46
De Kalb	2,011	1,479	197	26.89	30.69	6.54
Dodge	311	147	216	14.40	6.36	9.76
Dooly	236	121	57	13.09	5.88	2.48
Dougherty	1,065	748	367	46.92	35.45	21.83
Douglas	155	236	63	16.38	21.74	6.96
Early	150	109	40	8.21	5.68	2.08

[1] Exclusive of the schools in the cities of Atlanta and Columbus, data for which are included with cities, towns, and villages.

[2] Includes only the debt of school districts outside of cities, towns, and villages having a population of 2,500 and over. Debt on account of schools in cities, towns, and villages with a population of 2,500 and over is included with city, town, or village liabilities.

[3] Not computed.

[4] Organized since 1912.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Echols	$19	$12	$2	$6 92	$3. 62	$0. 61
Effingham	68	45	16	6. 67	4. 48	1 51
Elbert	683	451	181	30. 95	18. 88	7. 07
Emanuel	671	205	46	27. 84	7. 64	1. 72
Evans [4]	129	93	----------	17. 92	13 51	----------
Fannin	148	169	42	11. 30	13. 95	3. 25
Fayette	127	235	----------	14. 66	20. 42	----------
Floyd	1, 740	1, 494	535	34. 66	36. 75	14. 11
Forsyth	82	16	4	7. 72	1 36	. 30
Franklin	382	464	52	24. 02	22 65	2. 76
Fulton	20, 781	7, 359	5, 344	62. 37	29. 83	27. 08
Gilmer	160	24	1	21. 79	2. 85	. 13
Glascock	35	13	----------	7. 95	3. 10	----------
Glynn	1, 583	1, 489	410	81. 60	73. 29	25. 38
Gordon	328	341	35	19. 47	18. 72	2. 12
Grady	337	178	43	17. 55	8. 58	2. 19
Greene	234	266	104	18. 55	13. 94	5. 45
Gwinnett	506	372	93	18. 17	12. 01	3. 11
Habersham	367	119	64	28. 02	10 92	5. 96
Hall	706	543	249	22. 85	20 04	9. 12
Hancock	171	99	108	13. 08	5 39	5. 54
Haralson	294	275	21	22. 17	18. 70	1. 52
Harris	137	75	48	12. 30	4. 74	2. 68
Hart	432	172	45	28. 47	9 33	2. 70
Heard	36	19	20	3. 96	1. 75	1. 82
Henry	280	107	65	18. 15	5. 22	3. 19
Houston	308	165	95	27. 30	7. 50	3. 96
Irwin	160	103	97	13. 12	7. 81	8. 30
Jackson	534	234	127	24. 71	9. 28	3. 94
Jasper	64	188	97	7. 45	11. 51	5. 67
Jeff Davis	183	91	69	22. 05	11. 86	10. 42
Jefferson	540	277	82	26. 05	12. 08	3. 65
Jenkins	116	175	97	8. 99	11. 60	7. 94
Johnson	217	18	53	17. 11	1. 33	3. 95
Jones	30	12	----------	3. 34	. 91	----------
Lamar [4]	301	149	----------	30. 89	(3)	----------
Lanier [4]	186	36	----------	35. 84	(3)	----------
Laurens	726	1, 048	228	22. 21	25. 77	5. 91
Lee	238	137	6	28. 58	12. 56	. 48
Liberty	245	----------	----------	30. 05	----------	----------
Lincoln	74	48	4	9. 43	4. 78	. 43
Long [4]	141	22	----------	33. 73	(3)	----------
Lowndes	1, 370	862	266	44. 53	31. 85	10. 28
Lumpkin	74	72	1	15. 02	13. 74	. 22
McDuffie	176	66	46	19. 53	5. 59	4. 40
McIntosh	142	99	7	24 07	19 36	1. 03
Macon	368	238	72	22. 11	12 97	4. 73
Madison	22	41	26	1. 47	2. 10	1. 43
Marion	51	14	19	7. 32	1. 84	2. 02
Meriwether	488	192	88	21. 75	7. 26	3. 41
Miller	108	105	41	11. 90	10. 53	4. 85
Milton	40	60	6	5. 88	8. 64	. 76
Mitchell	363	279	42	15. 37	10. 54	1. 73
Monroe	175	54	58	15. 08	2. 66	2. 85
Montgomery	72	9	24	7. 06	. 90	1. 15
Morgan	425	716	128	34. 03	35. 36	6. 08
Murray	96	112	1	10. 42	11. 75	. 06
Muscogee	4, 555	1, 637	658	76 17	35. 40	17. 17
Newton	249	172	97	14. 40	7. 62	5 13
Oconee	40	6	13	4. 95	. 55	1. 08

[3] Not computed.

[4] Organized since 1912.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Oglethorpe	$87	$19	$7	$6.73	$0.92	$0.40
Paulding	160	21	2	12.98	1.51	.13
Peach [5]	240			23.08		
Pickens	105			10.61	.04	
Pierce	285	238	6	21.92	18.94	.49
Pike	137	16	136	12.62	.73	6.92
Polk	658	602	134	25.31	29.52	6.41
Pulaski	291	179	123	32.32	15.45	5.07
Putnam	113	46	30	13.51	2.95	2.14
Quitman	1			.26		
Rabun	300	14	10	46.88	2.50	1.80
Randolph	191	158	91	14.36	9.45	4.69
Richmond	4,228	3,428	2,667	56.68	52.80	44.04
Rockdale	126	170	68	17.39	17.61	7.22
Schley	18	7		3.33	1.24	
Screven	80	54	2	3.90	2.20	.08
Seminole [4]	139	147		18.81	(3)	
Spalding	1,147	635	274	48.19	28.24	13.41
Stephens	398	253	108	33.73	21.78	10.57
Stewart	71	117	22	6.39	9.09	1.60
Sumter	643	791	280	23.99	26.57	9.33
Talbot	58	46	13	6.86	4.12	1.11
Taliaferro	8	20	35	1.30	2.27	3.91
Tattnall	238	48	80	15.26	3.18	4.03
Taylor	144	75		13.56	6.42	
Telfair	389	171	122	25.94	10.81	8.51
Terrell	440	165	111	24.06	8.41	4.84
Thomas	1,258	468	149	38.57	13.43	4.82
Tift	592	251	126	36.32	16.45	9.87
Toombs	559	172	176	31.58	11.76	14.75
Towns	22	12	4	5.00	3.00	1.15
Treutlen [4]	94	120		12.55	14.66	
Troup	1,534	1,985	384	41.57	51.39	14.24
Turner	162	103	151	14.47	7.86	13.48
Twiggs	114	46		13.62	4.42	
Union	38	54		5.99	8.37	
Upson	271	108	83	13.35	10.98	6.54
Walker	950	579	34	35.58	23.55	1.73
Walton	327	397	90	15.48	16.04	3.35
Ware	1,016	528	372	38.26	17.70	14.35
Warren	133	92	57	11.90	7.82	4.74
Washington	231	170	45	9.23	6.04	1.62
Wayne	629	237	111	48.76	16.12	7.83
Webster	57	41		11.33	7.74	
Wheeler [4]	72	60		7.87	5.77	
White	87	6		14.37	1.02	
Whitfield	457	193	194	21.26	11.26	11.85
Wilcox	400	185	67	29.76	11.55	4.49
Wilkes	483	532	153	30.29	21.80	6.30
Wilkinson	118	100	3	10.88	8.55	.30
Worth	495	469	84	23.47	18.70	3.96

[3] Not computed. [4] Organized since 1912. [5] Organized since 1922.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX						PER CAPITA ASSESSED VALUATION		
	1931				1922	1912	1931	1922	1912
	Total	Real property and improvements	Personal property	Other property					
State total	[1] $1,267,790	$752,816	$296,751	[1] $218,223	$1,191,569	[2] $842,358	$435.67	$401.25	$307.80
Appling	3,983	2,728	660	595	4,214	4,070	288.62	378.52	301.71
Atkinson [3]	1,922	976	280	666	2,325	----	278.79	295.06	----
Bacon [3]	1,957	1,375	411	171	2,278	----	271.81	335.50	----
Baker	1,087	1,120	394	173	1,663	1,262	215.78	198 36	150.51
Baldwin	5,211	2,616	1,356	1,239	4,560	3,349	222.69	226.16	180.60
Banks	1,897	1,200	269	368	2,070	1,579	195.51	173.10	137.65
Barrow [3]	3,302	1,900	873	529	4,003	----	266.27	296.91	----
Bartow	8,313	4,746	2,003	1,564	8,554	7,809	326.00	348.76	290.62
Ben Hill	3,567	2,300	814	453	4,102	3,626	273.40	271.96	274.92
Berrien	3,984	2,530	848	606	4,905	7,272	263.84	303.36	287.25
Bibb	55,496	34,527	11,428	9,541	52,696	36,272	711.49	701.89	618.43
Bleckley [3]	2,657	1,647	490	520	3,296	----	290 92	312.92	----
Brantley [3]	2,673	999	359	1,315	2,839	----	376.48	(4)	----
Brooks	5,799	3,787	1,339	673	8,256	6,978	271.87	334.01	273.34
Bryan	2,459	1,380	250	829	2,458	2,066	413 14	387.57	299.90
Bulloch	7,274	5,085	1,579	610	8,461	6,808	273.46	311.91	241.95
Burke	7,632	5,199	1,448	985	9,006	4,919	261.16	283.62	169.66
Butts	3,077	1,047	513	1,517	3,721	2,552	329.27	301.85	183.74
Calhoun	2,593	1,580	536	477	2,694	2,643	244.62	263.43	220.26
Camden	2,571	1,580	400	591	3,136	2,100	405.65	450.02	272.82
Campbell	3,837	2,245	547	1,045	4,124	3,623	387.46	345.83	320.17
Candler [3]	2,046	1,469	309	278	2,348	----	227.56	245 00	----
Carroll	8,089	4,608	2,113	1,278	8,856	7,560	236.02	247.08	234.46
Catoosa	2,321	1,614	550	157	2,131	1,224	234.44	319.15	160.53
Charlton	2,797	1,318	357	1,122	2,808	2,411	635.68	632.26	473.75
Chatham	75,803	47,408	10,004	18,391	73,390	47,955	712.43	607.16	581.73
Chattahoochee	997	350	88	559	1,098	1,122	104.95	208.50	200.82
Chattooga	4,515	2,170	1,690	655	4,809	3,664	280.42	331.81	265.14
Cherokee	7,762	2,420	4,373	969	6,080	3,670	384.26	318.97	214.72
Clarke	16,467	11,088	3,637	1,742	21,579	12,920	642.92	803.94	515.14
Clay	1,641	848	473	320	1,804	1,702	236.35	238.67	187.29
Clayton	3,017	1,754	278	985	3,254	2,665	294.05	286.94	248.37
Clinch	3,050	1,304	459	1,227	3,194	3,437	423.61	388.56	408.06
Cobb	13,308	7,560	2,566	3,182	12,094	8,733	366.61	390.60	294.91
Coffee	4,509	3,180	832	497	5,038	6,060	226.58	262.37	252.42
Colquitt	6,737	4,392	1,817	528	8,694	6,165	218.73	273.48	282.92
Columbia	2,549	1,270	309	961	2,629	1,626	289.89	224.33	126.37
Cook [3]	3,258	2,072	552	634	3,716	----	288.32	320.11	----
Coweta	10,237	4,230	3,680	2,327	10,390	8,537	407.41	356.90	284.15
Crawford	1,744	1,174	235	335	2,193	1,484	248.43	242.48	178.59
Crisp	5,282	837	3,451	994	6,649	5,400	304.56	340 03	295.74
Dade	2,730	1,412	223	1,095	2,471	2,016	650.00	630.66	487.14
Dawson	614	495	118	1	721	841	175.33	171.62	179.41
Decatur	7,531	3,409	2,029	2,093	8,959	8,570	317.76	275.75	276.27
De Kalb	36,697	28,757	4,022	3,318	23,081	10,014	490.60	478.70	332.91
Dodge	5,554	3,316	1,119	1,119	6,882	5,136	257.14	297.12	232.12
Dooly	4,886	3,557	709	560	5,718	4,722	271.07	278.61	206.64
Dougherty	15,246	8,177	3,980	3,089	14,586	7,959	671.03	691.27	473.76
Douglas	2,444	1,258	518	668	2,791	2,235	258.32	256.80	247.75
Early	4,602	3,032	900	730	6,050	5,354	255.13	315.06	279.00

[1] Includes $6,122,790 valuation of public service corporations not taxed for county purposes.
[2] Includes $12,719,776 valuation of public service corporations not taxed for county purposes.
[3] Organized since 1912.
[4] Not computed.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX						PER CAPITA ASSESSED VALUATION		
	1931				1922	1912	1931	1922	1912
	Total	Real property and improvements	Personal property	Other property					
Echols	$1,368	$616	$102	$650	$1,380	$1,456	$498 54	$416. 14	$435 78
Effingham	4,115	1,832	628	1,655	5,027	4,019	403 43	503. 25	382. 66
Elbert	5,764	3,257	1,595	912	6,241	4,161	311. 82	261. 09	162. 94
Emanuel	5,425	3,702	891	832	6,603	6,019	225. 09	245. 97	225 17
Evans [3]	1,615	1,068	292	255	2,524	----------	224. 31	368 77	----------
Fannin	3,415	1,505	337	1,573	2,598	1,608	260. 69	214. 65	123. 52
Fayette	1,622	1,038	213	371	2,144	1,942	187. 19	186. 31	172. 74
Floyd	23,151	11,033	8,794	3,324	21,535	17,194	461. 18	529. 92	453. 52
Forsyth	1,633	1,320	300	13	1,986	2,253	153. 71	168. 96	186. 72
Franklin	3,097	2,118	716	263	3,871	2,893	194. 76	188. 96	153. 16
Fulton	315,497	201,945	76,515	37,037	216,890	128,481	946. 87	879 06	651. 04
Gilmer	1,982	1,031	333	618	1,711	1,125	269. 88	203 57	121. 76
Glascock	858	547	185	126	907	713	195 00	216. 32	151. 07
Glynn	14,283	8,303	2,590	3,390	12,852	8,420	736. 24	632 78	520. 49
Gordon	4,732	2,781	936	1,015	5,094	4,313	280. 90	279 59	262. 55
Grady	4,402	3,027	952	423	4,879	3,473	229. 27	234. 79	176. 16
Greene	3,098	2,054	888	156	4,056	3,165	245. 56	212 45	165. 23
Gwinnett	7,787	4,315	1,494	1,978	8,581	6,752	279. 57	276. 77	220. 00
Habersham	6,445	2,076	823	3,546	6,048	2,468	491 98	555. 71	230. 73
Hall	11,789	5,879	3,657	2,253	11,838	9,200	381. 52	436 78	336. 62
Hancock	3,020	2,007	490	523	3,575	3,210	231 06	194. 73	164 73
Haralson	3,461	1,702	711	1,048	4,153	3,330	260. 95	282 97	237. 29
Harris	5,875	1,522	449	3,904	4,040	2,930	527. 38	256. 45	103. 80
Hart	2,083	1,886	583	214	3,220	2,111	176. 82	175. 10	125 82
Heard	1,337	997	266	74	1,527	1,225	146. 89	137 25	109. 47
Henry	4,641	2,680	876	1,076	4,938	4,495	201. 45	240 35	220. 78
Houston	4,042	2,428	817	797	7,030	4,748	358. 33	320. 08	198. 46
Irwin	2,722	2,030	448	244	3,008	3,205	223. 13	234. 05	275. 50
Jackson	4,816	2,755	1,530	531	6,736	5,078	222. 87	267. 27	185. 88
Jasper	2,782	1,257	490	1,035	3,129	2,781	323. 71	191. 26	163. 15
Jeff Davis	2,476	1,622	380	474	2,328	2,140	298. 31	304. 32	324. 34
Jefferson	4,614	3,047	780	787	6,367	4,526	222. 61	277. 84	202 00
Jenkins	3,488	1,982	691	815	3,521	2,528	270. 22	233. 94	206. 35
Johnson	2,477	1,789	488	200	3,003	2,390	195. 33	210. 05	178. 64
Jones	2,339	1,034	340	965	2,931	2,390	260 12	220. 22	182. 38
Lamar [3]	3,343	1,717	845	781	3,753	----------	343. 05	(4)	----------
Lanier [3]	1,094	717	258	119	1,561	----------	210. 79	(4)	----------
Laurens	9,486	6,764	1,709	1,013	12,424	7,649	290. 15	305. 55	198. 07
Lee	2,691	1,709	262	720	3,152	2,646	323. 13	289. 06	218 48
Liberty	2,486	1,286	339	861	2,892	3,645	304. 92	227 62	282. 04
Lincoln	1,408	992	330	86	1,623	971	179. 43	162. 26	105. 31
Long [3]	1,658	949	229	480	1,949	----------	396. 65	(4)	----------
Lowndes	14,378	9,090	2,603	2,685	14,053	9,733	465. 31	519. 39	376. 29
Lumpkin	1,200	882	267	51	1,439	1,179	243. 56	274. 70	216. 49
McDuffie	2,338	1,598	599	141	2,775	2,043	259. 37	234. 88	194. 65
McIntosh	2,004	1,274	294	436	1,675	1,243	339 66	327. 30	192. 94
Macon	4,208	2,574	1,017	617	4,422	3,283	252. 84	240. 07	214 39
Madison	2,719	1,851	467	401	4,214	2,411	182. 23	218. 20	133. 72
Marion	1,911	1,129	324	458	2,033	1,840	274. 25	267. 31	201. 18
Meriwether	5,597	2,858	1,523	1,216	6,564	3,831	249. 45	248. 43	148 63
Miller	2,415	1,834	391	190	2,177	2,406	266. 09	218. 38	282. 14
Milton	1,162	938	206	18	1,396	1,414	170. 88	202. 74	191. 23
Mitchell	5,777	3,500	1,500	771	6,945	6,064	244. 58	262. 26	247. 48
Monroe	4,948	2,240	1,134	1,574	5,599	4,378	426. 33	278. 01	214. 08
Montgomery	2,224	1,415	431	378	2,192	3,968	218. 04	223. 97	190. 05
Morgan	3,934	2,443	914	577	4,801	4,637	315. 02	237 04	220. 98
Murray	2,960	1,398	410	1,152	3,197	2,534	321. 22	336. 83	250. 09
Muscogee	47,027	23,195	19,217	4,615	41,006	24,730	786. 40	886. 71	645. 64
Newton	5,468	2,519	2,440	509	6,065	4,651	316. 25	269. 43	244. 73
Oconee	2,137	1,278	368	491	2,911	1,996	264. 41	263. 02	167. 49

[3] Organized since 1912.
[4] Not computed.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX						PER CAPITA ASSESSED VALUATION		
	1931				1922	1912	1931	1922	1912
	Total	Real property and improvement	Personal property	Other property					
Oglethorpe	$2,768	$2,353	$371	$44	$4,258	$2,392	$214.13	$205.71	$126.31
Paulding	2,762	1,484	484	794	3,319	3,238	224.06	236.67	223.32
Peach [5]	3,342	2,314	580	448			321.35		
Pickens	2,188	811	908	469	1,960	1,237	221.01	238.33	134.92
Pierce	4,418	2,515	1,223	680	3,766	4,867	339.85	300.29	419.25
Pike	2,345	1,467	438	440	2,773	4,348	216.07	128.07	220.35
Polk	10,341	4,961	3,392	1,988	8,996	6,575	397.73	441.08	313.62
Pulaski	3,068	2,372	567	129	3,577	4,872	340.70	308.75	200.95
Putnam	2,434	1,336	469	629	2,788	3,030	200.90	180.14	216.20
Quitman	1,074	470	169	435	982	1,019	275.38	287.54	221.80
Rabun	4,244	1,434	352	2,458	2,438	1,234	663.13	420.76	221.80
Randolph	3,827	2,239	920	669	4,078	3,694	287.74	243.89	189.53
Richmond	48,520	29,655	13,866	4,999	45,613	31,337	650.40	702.51	517.47
Rockdale	1,953	1,126	740	87	2,581	2,242	269.49	266.73	239.23
Schley	1,522	791	376	355	1,721	1,433	281.85	327.73	274.95
Screven	4,442	2,781	760	901	5,037	3,468	216.65	209.29	161.46
Seminole [3]	2,305	1,429	562	314	2,682		311.95	(4)	
Spalding	9,407	4,381	3,667	1,359	8,498	6,389	395.25	378.24	312.74
Stephens	3,588	1,523	506	1,559	3,328	2,546	304.07	286.94	247.96
Stewart	3,695	2,236	607	852	4,191	3,116	332.46	346.70	231.88
Sumter	9,389	6,074	1,822	1,493	10,735	8,678	350.34	360.49	289.01
Talbot	2,099	1,140	472	487	2,298	2,151	248.17	205.94	183.93
Taliaferro	1,493	976	227	290	1,725	1,254	241.90	194.71	138.72
Tattnall	3,692	2,034	765	293	4,519	5,733	236.67	300.23	290.39
Taylor	2,184	1,352	468	364	2,526	1,864	205.71	217.05	167.02
Telfair	4,640	2,971	768	901	5,991	4,067	309.40	379.02	283.87
Terrell	4,372	2,745	1,197	430	4,763	4,206	230.04	242.98	183.10
Thomas	14,022	9,322	2,866	1,834	13,752	8,489	429.96	403.68	273.40
Tift	5,044	2,770	1,036	1,238	5,827	4,621	309.45	381.71	361.85
Toombs	4,063	2,824	772	467	4,871	4,000	229.55	333.84	335.70
Towns	784	615	166	3	811	708	178.18	205.93	180.01
Treutlen [3]	1,567	1,176	300	91	1,855		209.27	226.70	
Troup	13,846	5,532	6,225	2,089	13,887	8,778	375.23	359.42	325.72
Turner	3,203	2,088	651	464	3,572	3,262	286.08	273.07	290.32
Twiggs	2,082	1,067	315	700	2,339	1,653	248.69	224.72	145.15
Union	800	660	194	6	970	745	135.65	150.34	107.77
Upson	6,211	2,240	3,325	646	4,885	3,141	305.96	319.10	246.26
Walker	8,202	4,322	2,531	1,349	8,426	5,355	307.19	342.90	272.16
Walton	4,999	3,156	1,518	325	5,517	4,744	236.72	222.86	176.79
Ware	12,548	7,175	1,677	3,696	11,284	9,096	472.48	378.61	350.60
Warren	2,288	1,466	484	338	2,326	1,946	204.63	190.63	162.34
Washington	5,942	3,605	1,261	1,076	7,243	5,763	237.40	257.32	204.57
Wayne	5,710	2,941	761	2,008	5,852	6,093	442.64	397.60	427.79
Webster	1,312	749	201	362	1,672	1,223	260.73	312.91	198.81
Wheeler [3]	2,170	1,512	348	310	2,492		237.18	237.78	
White	946	688	204	54	1,541	918	156.21	242.24	170.68
Whitfield	8,964	3,775	4,248	941	7,303	5,227	416.93	431.21	318.79
Wilcox	3,206	2,244	487	475	4,026	3,262	238.56	251.16	217.56
Wilkes	4,178	2,981	741	456	6,206	3,956	262.04	257.94	162.92
Wilkinson	2,904	1,456	481	967	3,332	2,255	267.80	284.54	223.77
Worth	4,696	3,277	709	710	5,672	4,387	222.62	226.21	206.08

[3] Organized since 1912.
[4] Not computed.
[5] Organized since 1922.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, TOWNS, AND VILLAGES, AND SCHOOL DISTRICTS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX							AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1931					1922	1912	1931	1922	1912
	Total	State	County	Cities, towns, and villages	School districts					
State total	[1]$45,540	[1]$6,339	$16,631	$14,239	$8,331	$35,673	[2]$18,414	$3.59	$2.99	$2 19
Appling	120	20	60	15	25	93	79	3.01	2.21	1.94
Atkinson [3]	68	10	39	6	13	73	----	3.54	3.14	----
Bacon [3]	49	10	25	2	12	66	----	2.50	2.90	----
Baker	55	8	37	1	9	44	26	3.26	2.65	2.06
Baldwin	149	26	73	24	26	120	86	2.86	2.63	2.57
Banks	50	9	29	2	10	66	31	2.64	3 19	1.96
Barrow [3]	134	17	66	24	27	124	----	4 06	3 10	----
Bartow	270	41	123	27	79	241	134	3.25	2.82	1.72
Ben Hill	138	18	57	17	46	168	124	3.87	4.04	3.42
Berrien	132	20	80	12	20	114	144	3.31	2.32	1.98
Bibb	2,567	277	999	744	547	1,780	1,029	4.63	3.38	2.84
Bleckley [3]	101	13	48	16	24	89	----	3.80	2.70	----
Brantley [3]	58	13	31	1	13	43	----	2.17	1.51	----
Brooks	191	29	87	24	51	227	134	3.29	2.75	1.92
Bryan	62	12	35	3	12	46	28	2.52	1.87	1.36
Bulloch	172	36	73	7	56	201	92	2.36	2.38	1.35
Burke	196	38	99	21	38	167	89	2.57	1.85	1.81
Butts	115	15	71	5	24	104	74	3.74	2.79	2.90
Calhoun	62	13	26	10	13	80	48	2.39	2.97	1.82
Camden	55	13	26	3	13	74	35	2 14	2.36	1.67
Campbell	122	19	67	12	24	107	66	3.18	2.59	1.82
Candler [3]	67	10	41	6	10	100	----	3.27	4.26	----
Carroll	251	40	105	40	66	253	142	3.10	2.86	1.88
Catoosa	66	12	40	2	12	40	15	2.84	1.88	1.23
Charlton	60	14	28	4	14	46	30	2.15	1.60	1.24
Chatham	3,916	379	948	1,799	790	2,940	1,495	5.17	4.01	3.12
Chattahoochee	23	5	13	----	5	20	13	2.31	1.82	1.16
Chattooga	114	23	63	6	22	115	53	2.52	2.39	1.45
Cherokee	212	39	93	18	62	125	60	2.73	2.06	1.63
Clarke	592	82	165	125	220	540	283	3.60	2.50	2.19
Clay	28	9	5	6	8	45	37	1.71	2.49	2.17
Clayton	74	15	38	6	15	58	39	2.45	1.78	1.46
Clinch	81	15	46	4	16	58	31	2.66	1.82	.90
Cobb	386	67	166	46	107	324	172	2.90	2.68	1.97
Coffee	168	23	79	21	45	140	125	3.73	2.78	2.06
Colquitt	255	34	135	2	84	245	154	3.79	2.82	2.50
Columbia	51	12	26	----	13	41	32	2.00	1.56	1 97
Cook [3]	104	16	55	17	16	103	----	3.19	2.77	----
Coweta	308	51	128	40	89	203	181	3.01	2.53	2.12
Crawford	46	9	26	2	9	51	23	2.64	2.33	1.55
Crisp	253	26	137	34	56	186	127	4.79	2.80	2.35
Dade	58	14	29	----	15	40	19	2.12	1.62	.94
Dawson	11	3	5	----	3	14	9	1.79	1.94	1.07
Decatur	285	38	143	37	67	242	158	3.78	2.70	1.84
De Kalb	1,178	183	606	124	265	580	202	3.21	2.51	2.02
Dodge	186	28	97	15	46	169	91	3.35	2.46	1.77
Dooly	155	24	73	23	35	136	97	3.17	2.38	2.05
Dougherty	520	76	183	57	204	423	165	3.41	2.90	2.07
Douglas	79	12	44	11	12	87	41	3.23	3.12	1.33
Early	130	23	70	7	30	164	82	2.79	2.71	1.53
Echols	38	7	24	----	7	26	18	2.78	1.88	1.24
Effingham	101	20	56	4	21	91	47	2.45	1.81	1.17
Elbert	158	29	58	24	47	177	99	2.74	2.84	2.38
Emanuel	144	27	81	9	27	207	122	2.65	3.13	2.03
Evans [3]	58	8	36	6	8	79	----	3.59	3.13	----

[1] Includes $30,614, levy on property of public-service corporations, not distributable by counties.
[2] Includes $63,599, levy on property of public-service corporations, not distributable by counties.
[3] Organized since 1912.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, TOWNS, AND VILLAGES, AND SCHOOL DISTRICTS, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX							AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1931					1922	1912	1931	1922	1912
	Total	State	County	Cities, towns, and villages	School districts					
Fannin	$110	$17	$58	$14	$21	$84	$30	$3.22	$3.23	$1.87
Fayette	44	8	24	4	8	45	42	2.71	2.10	2.16
Floyd	893	116	359	222	196	497	324	3.86	2.31	1.88
Forsyth	42	8	26	-------	8	50	25	2.57	2.52	1.11
Franklin	116	16	43	26	31	202	59	3.75	5.22	2.04
Fulton	12,347	1,577	3,470	6,476	824	7,080	3,482	3.91	3.54	2.71
Gilmer	45	10	20	5	10	30	13	2.27	1.75	1.16
Glascock	25	4	15	1	5	21	11	2.91	2.32	1.54
Glynn	588	71	257	189	71	457	225	4.12	3.56	2.67
Gordon	145	24	80	6	35	161	53	3.06	3.16	1.23
Grady	148	22	84	20	22	149	85	3.36	3.05	2.45
Greene	82	16	31	13	22	110	60	2.65	2.71	1.90
Gwinnett	240	30	101	40	69	194	124	3.08	2.26	1.84
Habersham	162	32	65	25	40	120	46	2.51	1.98	1.86
Hall	369	59	147	68	95	307	183	3.13	2.59	1.99
Hancock	96	15	48	10	23	82	56	3.18	2.29	1.74
Haralson	122	17	62	26	17	120	59	3.52	2.89	1.77
Harris	145	29	82	4	30	83	62	2.47	2.05	2.12
Hart	111	13	51	21	26	118	50	4.14	3.66	2.37
Heard	34	7	20	-------	7	36	37	2.54	2.36	3.02
Henry	120	23	70	13	23	167	78	2.78	3.38	1.74
Houston	101	20	53	8	20	202	118	2.50	2.87	2.49
Irwin	84	14	41	7	22	78	60	3.09	2.52	1.87
Jackson	203	24	96	36	47	183	111	4.22	2.72	1.86
Jasper	76	14	42	6	14	105	80	2.73	3.36	2.88
Jeff Davis	71	12	32	7	20	57	33	2.87	2.45	1.54
Jefferson	123	23	60	17	23	136	67	2.67	2.14	1.48
Jenkins	110	18	59	15	18	101	49	3.15	2.87	1.94
Johnson	72	12	37	10	13	69	51	2.91	2.30	2.13
Jones	61	12	37	-------	12	56	49	2.61	1.91	2.05
Lamar [3]	111	17	40	28	26	83	-------	3.32	2.21	-------
Lanier [3]	33	5	15	7	6	39	-------	3.02	2.50	-------
Laurens	320	48	142	49	81	364	209	3.37	2.93	2.73
Lee	69	13	38	5	13	62	46	2.56	1.97	1.74
Liberty	72	13	47	-------	12	47	51	2.90	1.63	1.40
Lincoln	45	7	22	5	11	39	16	3.20	2.40	1.65
Long [3]	49	8	27	3	11	51	-------	2.96	2.62	-------
Lowndes	519	72	201	99	147	446	205	3.61	3.17	2.11
Lumpkin	26	6	6	5	9	25	19	2.17	1.74	1.61
McDuffie	60	12	23	13	12	63	43	2.57	2.27	2.10
McIntosh	54	10	30	4	10	37	26	2.69	2.21	2.09
Macon	127	21	63	22	21	156	73	3.02	3.53	2.22
Madison	66	14	34	5	13	82	45	2.43	1.95	1.87
Marion	55	10	25	4	16	47	38	2.88	2.31	2.07
Meriwether	151	28	67	28	28	179	88	2.70	2.73	2.30
Miller	68	12	41	3	12	73	45	2.82	3.35	1.87
Milton	24	6	12	1	5	37	25	2.07	2.65	1.77
Mitchell	205	26	104	32	40	189	122	3.55	2.72	2.01
Monroe	142	25	76	16	25	100	124	2.87	1.70	2.83
Montgomery	69	11	44	3	11	57	85	3.10	2.60	2.14
Morgan	114	20	51	18	25	134	74	2.90	2.79	1.60
Murray	70	15	38	2	15	99	27	2.36	3.10	1.07
Muscogee	1,534	235	400	855	44	1,207	461	3.26	2.94	1.86
Newton	161	27	55	33	46	141	110	2.94	2.32	2.37
Oconee	50	11	26	2	11	62	28	2.34	2.13	1.40

[3] Organized since 1912.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, TOWNS, AND VILLAGES, AND SCHOOL DISTRICTS, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX							AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1931					1922	1912	1931	1922	1912
	Total	State	County	Cities, towns, and villages	School districts					
Oglethorpe	$62	$14	$33	$1	$14	$86	$36	$2 24	$2.02	$1.51
Paulding	73	13	39	7	14	62	42	2 64	1.87	1.30
Peach [4]	86	17	33	19	17	----	----	2.87	----	----
Pickens	50	11	24	3	12	33	13	2.29	1.68	1.05
Pierce	138	22	62	18	36	100	55	3 12	2.66	1 13
Pike	60	11	33	1	12	70	105	2.56	2.52	2.41
Polk	362	52	124	89	97	226	119	3.60	2 51	1.81
Pulaski	117	15	61	13	28	117	104	3.81	3.27	2 13
Putnam	74	12	36	9	17	68	45	3.04	2.44	1.40
Quitman	18	5	8	----	5	16	17	1.68	1.63	1.67
Rabun	113	21	64	7	21	56	34	2.66	2.30	2 76
Randolph	119	19	46	35	19	101	75	3.11	2.48	2.03
Richmond	2,336	243	412	1,072	609	1,911	943	4.81	4.19	3.01
Rockdale	65	10	20	10	16	67	46	3 33	2.60	2.05
Schley	31	8	12	4	7	32	21	2.04	1.86	1.47
Screven	118	22	62	12	22	138	80	2.66	2.74	2.31
Seminole [3]	62	12	32	6	12	60	----	2.69	2 32	----
Spalding	391	47	157	62	125	263	165	4.16	3.09	2 58
Stephens	144	18	54	20	43	111	65	4.01	3.34	2.55
Stewart	83	18	35	11	19	110	50	2.25	2.62	1.60
Sumter	315	47	113	64	91	312	189	3.35	2.91	2 18
Talbot	55	11	30	4	10	50	40	2.62	2.18	1.86
Taliaferro	36	8	18	3	7	43	21	2.41	2.49	1.67
Tattnall	76	18	33	6	19	99	82	2.06	2.19	1 43
Taylor	57	11	33	2	11	66	32	2\61	2.61	1 72
Telfair	134	23	70	18	23	129	54	2.89	2.15	1.33
Terrell	150	22	66	25	37	152	113	3.43	3.19	2.09
Thomas	464	70	182	80	132	277	158	3.31	2.01	1.86
Tift	185	25	76	40	44	175	108	3.67	3.00	2.34
Toombs	145	20	57	23	45	105	57	3.57	2.16	1.43
Towns	20	4	10	----	6	22	9	2.55	2.71	1 27
Treutlen [3]	59	8	34	9	8	67	----	3.77	3.61	----
Troup	619	69	208	149	193	541	194	4.47	3.90	2.21
Turner	97	16	44	12	25	90	61	3.03	2.52	1.88
Twiggs	55	11	31	3	10	53	29	2.64	2.27	1.75
Union	17	4	9	----	4	24	7	1.98	2.47	.94
Upson	213	31	87	38	57	115	60	3 43	2 35	1.91
Walker	337	41	180	66	50	239	77	4 11	2.84	1.44
Walton	178	25	85	20	48	171	93	3.56	3.10	1.96
Ware	482	63	150	113	156	407	210	3.84	3 61	2.31
Warren	53	12	23	7	11	62	44	2.32	2.67	2.26
Washington	165	30	89	10	36	179	116	2.78	2.47	2.01
Wayne	153	29	74	21	29	174	83	2.68	2.97	1.36
Webster	24	6	10	1	7	51	18	1.83	3.05	1 47
Wheeler [3]	50	11	22	6	11	70	----	2.30	2.81	----
White	24	5	14	1	4	27	11	2.54	1.75	1.20
Whitfield	300	45	119	54	82	197	116	3.35	2 66	2.22
Wilcox	91	16	51	8	16	103	65	2.84	2.56	1.99
Wilkes	137	21	61	20	35	150	74	3.28	2.38	1.87
Wilkinson	70	15	36	4	15	80	29	2 41	2.40	1.29
Worth	136	24	70	19	23	142	122	2.90	2.50	2.78

[3] Organized since 1912.

[4] Organized since 1922.

IDAHO

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Idaho relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 44 counties, the 143 cities, towns, and villages, the 1,390 school districts, the 35 irrigation districts, the 198 highway and special good road districts, and the 72 other civil divisions (cemetery, drainage, poison, and weed districts), or a total of 1,883 political units that have power to levy taxes or incur debt.

The data for Idaho were compiled largely from reports on file in the offices of the State Auditor, State Board of Equalization, and State Board of Education, Boise, Idaho, and from reports received through correspondence

Fiscal year.—For Idaho the fiscal year reported for the State government is that ending September 30, 1931, while the statistics for the counties, the cities, towns, and villages, the school districts, the irrigation districts, the road districts, and the other civil divisions, are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Idaho on January 1, 1932, was 446,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1931.—The following statement discloses that for Idaho the aggregate of revenue receipts is in excess of governmental costs. The State and its political subdivisions collected sufficient revenue to meet all governmental costs, including those for capital outlays, and had $2,215,822 remaining. This excess of revenue receipts over governmental costs was 1.8 percent for the State government, 0.9 percent for the counties, 11.6 percent for the cities, towns, and villages, 5.6 percent for the school districts, 17.5 percent for the irrigation districts, 41.3 percent for the road districts, and 9.5 percent for the other civil divisions.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING-FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Percent of total	Total	Percent of total	Total	Percent of total	Total	Percent of total
Total	$39,233,533	100.0	$37,017,711	100.0	$78,449,967	100.0	$19,109,454	100.0
State government	12,350,863	31.5	12,131,612	32.8	6,961,363	8.9	2,813,003	14.7
Counties	7,824,408	19.9	7,755,701	21.0	8,800,072	11.3	6,351,497	33.2
Cities, towns, and villages	4,124,432	10.5	3,695,370	10.0	10,371,475	13.2	2,389,047	12.5
School districts [1]	10,827,990	27.6	10,254,984	27.7	10,195,715	13.0	5,922,244	31.0
Irrigation districts	1,648,640	4.2	1,403,585	3.8	31,207,327	39.8		
Road districts	2,277,929	5.8	1,612,687	4.4	8,658,299	11.0	1,604,949	8.4
Other civil divisions	179,271	0.5	163,769	0.4	2,165,716	2.8	28,114	0.1

[1] Exclusive of schools under county administration, data for which are included with counties.

DESCRIPTION OF GENERAL TABLE

REVENUE RECEIPTS

The total revenues collected for the State of Idaho and all subdivisions of the State amounted to $39,233,533, or an average of $87.97 for each person in the State. Of this amount $12,350,863 was for the State; $7,824,408 for the counties; $4,124,432 for the cities, towns, and villages; $10,827,990 for the school districts; $1,648,640 for the irrigation districts; $2,277,929 for the road districts; and $179,271 for the other civil divisions. The revenues collected include $19,446,515, general property taxes; $152,282, special taxes; $4,996,251, licenses and permits; $2,831,016, special assessments; $6,863,513, subventions, donations, and pension assessments; $1,446,994, interest, rents, and highway privileges; $1,329,754, earnings of public service enterprises; $2,096,502, earnings of general departments; and $70,706, fines, forfeits, and escheats. Of the $6,863,513 classified as subventions, donations, and pension assessments, $3,565,773 represents subventions by the Federal Government to the State, principally for highways.

Schools located outside the boundaries of organized school districts are under the jurisdiction of the county, and all financial transactions for these schools are included with the data reported for the counties in this report.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities, towns, and villages having a population of 2,500 and over.

General property taxes of the State, the counties, and the cities, towns, and villages having a population of 2,500 and over amounted to $4,208,000 in 1912, $10,630,000 in 1922, and $10,580,467 in 1931, this being a decrease of 0.5 percent from 1922 to 1931 and an increase of 151.4 percent from 1912 to 1931. Special taxes amounted to $98,000 in 1912, $112,000 in 1922, and $152,282 in 1931. Poll taxes amounted to $105,000 in 1912 and $11,000 in 1922. No poll taxes were reported for Idaho in 1931. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to $394,000 in 1912, $1,321,000 in 1922, and $4,466,858 in 1931. Special assessments amounted to $401,000 in 1912, $732,000 in 1922, and $1,091,659 in 1931.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Idaho and all subdivisions of the State for 1931 amounted to $37,017,711, or an average expenditure of $83 per person. Of the total amount expended, $12,131,612 was disbursed by the State government; $7,755,701 by the counties; $3,695,370 by the cities, towns, and villages; $10,254,984 by the school districts; $1,403,588 by the irrigation districts; $1,612,687 by the road districts; and $163,769 by the other civil divisions. The total comprises $25,451,673 for operation and maintenance of general departments; $854,728 for operation and maintenance of public service enterprises; $3,011,041 for interest on debt; and $7,700,269 for outlays or permanent improvements.

Payments for operation and maintenance of general departments for the government of the cities, towns, and villages are not shown by departments in tables 3 and 4 for the reason that for the most part the reports secured for the cities, towns, and villages did not admit of this distribution. Payments for operation and maintenance of general departments for the government of the State, the counties, the school districts, the irrigation districts, the road districts, and the other civil divisions are shown by departments in table 3. Expenditures for maintenance of schools other than schools of the State government may include certain other expenditures such as for elections, financial offices, and recreation,

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data were limited to States, counties, and cities or other incorporated places with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1931 the payments for operation and maintenance of general departments and public service enterprises of the State, counties, and cities, towns, and villages having a population of 2,500 and over increased from $6,323,000 to $14,587,085, or 130.7 percent; interest payments from $542,000 to $1,152,013, or 112.5 percent; and outlay payments from $2,004,000 to $6,811,241, or 239.9 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the cities, towns, and villages, the school districts, the irrigation districts, the road districts, and the other civil divisions, by counties.

Table 6 presents for the individual cities, towns, and villages, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking fund assets, for the year 1931. The aggregate debt of the cities, towns, and villages in each county is shown in table 5.

In table 7 are shown comparative figures for the years, 1931, 1922, and 1912, covering the gross debt less sinking fund assets—total and per capita—of the government of the State, the counties, the cities, towns, and villages, the school districts, the irrigation districts, the road districts, and the other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all minor civil divisions in the county.

For 1931 the combined gross debt of Idaho and all subdivisions of the State less sinking fund assets set aside to meet such debt was $78,449,967, or an average per capita of $175.90. In 1922 the average per capita was $136.24, and in 1912, $37.30.

Of the total debt reported for 1931, $6,961,363 was for the State government; $8,890,072 for the counties; $10,371,475 for the cities, towns, and villages; $10,195,715 for the school districts; $31,207,327 for the irrigation districts; $8,658,299 for the road districts; and $2,165,716 for the other civil divisions.

The gross debt of the State government, less sinking fund assets, decreased 9.3 percent from 1922 to 1931 and increased 224.8 percent from 1912 to 1931. Similar debt for all minor civil divisions combined increased 31.1 percent from 1922 to 1931 and 496.4 percent from 1912 to 1931.

ASSESSED VALUATIONS

In Idaho all property is assessed by the assessor of the county in which the property is situated, one assessor being elected in each county every even numbered year. All real and personal property subject to assessment and taxation must be assessed at its full cash value for taxation for State, county, city, town, school districts, and other purposes, with reference to its value on the second Monday of January in the year in which such taxes are levied. Each taxpayer is required to make, under oath, a true and correct statement of his property, and deliver the same to the assessor, who determines the value of such property.

The assessed valuation of all property in Idaho subject to levies of the general property tax was $428,018,004 in 1931 as compared with $477,897,000 in 1922 and $167,512,000 in 1912. The per capita assessed valuation increased from $442.20 in 1912 to $1,046.88 in 1922, and decreased to $959.68 in 1931.

TAX LEVIES

In Idaho the county treasurer of each county is ex-officio tax collector. All taxes extended on the real property assessment roll are payable to the tax collector without penalty on or before the fourth Monday of November in the year in which levied and prior to said day in December next.

The total levies of the general property tax for the State and all subdivisions were $6,952,000 for 1912, $18,569,000 for 1922, and $19,109,454 for 1931, this being a per capita of $18.35, $40 68, and $42.85, respectively.

Of the total levies reported for 1931, $2,813,003 was for the State government; $6,351,497 for the county government; $2,389,647 for the cities, towns, and villages; $5,922,244 for the school districts; $1,604,949 for the road districts; and $28,114 for the other civil divisions. The average rate of levy per $100 of the assessed valuation was $4.15 for 1912, $3.89 for 1922, and $4.46 for 1931.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Inheritance	Licenses and permits							
Grand total	446,000	$39,233	$87.97	[2] $24,595	$19,447	$41	$4,996	$2,831	$71	$6,849	$14	$1,447	$2,096	$1,330
State government	446,000	12,351	27.69	[3] 6,397	2,854	39	3,393	691	39	3,566	2	1,042	614	
Counties	446,000	7,824	17.54	7,225	6,186	2	1,037					247	352	
Cities, towns, and villages	206,205	4,124	20.00	2,174	2,127		47	465	30		5	48	72	1,330
School districts [3]		10,828	(4)	6,598	6,598					3,283		44	903	
Irrigation districts		1,649	(4)					1,527				27	95	
Road districts		2,278	(4)	2,179	1,660		519		2		7	39	51	
Other civil divisions		179	(4)	22	22			148					9	
ADA	38,400	2,311	60.18	1,722	1,537	1	184	256	13	195		12	89	24
County	38,400	753	19.61	721	542	1	178					6	26	
Cities, towns, and villages	22,946	539	23.49	422	419		3	76	13			4		24
School districts		815	(4)	561	561					195			59	
Irrigation districts		148	(4)					143				2	3	
Road districts		16	(4)	16	13		3							
Other civil divisions		40	(4)	2	2			37					1	
ADAMS	2,867	139	48.48	100	91		9			27		4	8	
County	2,867	73	25.46	67	58		9					3	3	
Cities, towns, and villages	575	4	6.96	4	4									
School districts		62	(4)	29	29					27		1	5	
Other civil divisions														
BANNOCK	31,900	1,827	57.27	1,410	1,296		114	32	4	190		9	89	93
County	31,900	542	16.99	526	424		102					4	12	
Cities, towns, and villages	21,698	431	19.86	288	281		7	32	4			5	9	93
School districts		832	(4)	577	577					190			65	
Road districts		22	(4)	19	14		5						3	
Other civil divisions														

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Con.

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Inheritance	Licenses and permits							
BEAR LAKE	7,872	$415	$52.72	$288	$269		$19			$88		$7	$29	$3
County	7,872	164	20.83	156	137		19					4	4	
Cities, towns, and villages	4,045	25	6.18	22	22									3
School districts		226	(4)	110	110					88		3	25	
BENEWAH	6,371	472	74.09	358	350		8	$21		54	$2	1	11	25
County	6,371	160	25.11	155	150		5					1	4	
Cities, towns, and villages	2,342	57	24.34	27	26		1	5						25
School districts		182	(4)	123	123					54			5	
Road districts		57	(4)	53	51		2				2		2	
Other civil divisions		16	(4)					16						
BINGHAM	18,600	1,057	56.83	678	620		58	61	$1	152	1	4	88	42
County	18,600	353	18.98	341	285		56					2	10	
Cities, towns, and villages	5,787	121	20.91	72	70		2	3	1		1		2	42
School districts		511	(4)	263	263					182			66	
Irrigation districts		70	(4)					58				2	10	
Other civil divisions		2	(4)	2	2									
BLAINE	3,768	276	73.25	210	197		13	12		40		5	9	
County	3,768	151	40.07	145	132		13					4	2	
Cities, towns, and villages	1,348	8	5.93	8	8									
School districts		102	(4)	54	54					40		1	7	
Irrigation districts		7	(4)					7						
Road districts		3	(4)	3	3									
Other civil divisions		5	(4)					5						
BOISE	1,900	96	50.53	58	52		6			30		4	4	
County	1,900	63	33.16	56	50		6					4	3	
Cities, towns, and villages	187													
School districts		33	(4)	2	2					30			1	
Other civil divisions														

BONNER	13,200	643	48 71	476	458	18	7		85	23	27	25	
County	13,200	212	16.06	186	179	7				20	6		
Cities, towns, and villages	5,096	60	11.77	29	29		6					25	
School districts		320	(4)	211	211				85	3	21		
Road districts		50	(4)	50	39	11							
Other civil divisions		1	(4)				1						
BONNEVILLE	20,000	1,278	63.90	666	587	79	97	1	171	17	68	258	
County	20,000	354	17.70	323	248	75				13	18		
Cities, towns, and villages	10,705	352	32 88	47	43	4	42	1		2	2	258	
School districts		501	(4)	292	292				171	2	36		
Irrigation districts		67	(4)				55				12		
Other civil divisions		4	(4)	4	4								
BOUNDARY	4,600	358	77.83	219	202	17	14		36	7	24	58	
County	4,600	154	33.48	137	120	17				6	11		
Cities, towns, and villages	1,418	70	49.37	11	11		1					58	
School districts		119	(4)	71	71				36	1	11		
Other civil divisions		15	(4)				13				2		
BUTTE	1,934	113	61.01	88	88				12	1	6	11	
County	1,934	42	21 72	40	40					1	1		
Cities, towns, and villages	572	17	29.72	6	6							11	
School districts		59	(4)	42	42				12		5		
Road districts													
CAMAS	1,411	105	74 42	77	71	6			16	3	8	1	
County	1,411	59	41.81	55	51	4				2	2		
Cities, towns, and villages	306	3	9 80	2	2							1	
School districts		39	(4)	16	16				16	1	6		
Road districts		4	(4)	4	2	2							
CANYON	31,600	1,911	60.47	1,120	987	133	387	3	192	11	111	87	
County	31,600	365	11 55	345	278	67				5	15		
Cities, towns, and villages	14,921	386	25.87	198	194	4	88	3		1	9	87	
School districts		698	(4)	428	428				192		78		
Irrigation districts		285	(4)				276			2	7		
Road districts		153	(4)	148	86	62				3	2		
Other civil divisions		24	(4)	1	1		23						
CARIBOU	2,121	221	104.20	132	124	8	1	1	31	9	32	15	
County	2,121	117	55 16	81	73	8				8	28		
Cities, towns, and villages	831	31	37.30	13	13		1	1			1	15	
School districts		73	(4)	38	38				31	1	3		
CASSIA	13,116	1,010	77.01	486	438	48	229	1	111	1	13	26	143
County	13,116	151	11.51	138	136	2					4	9	
Cities, towns, and villages	5,166	181	35 04	30	29	1	4	1			3		143
School districts		322	(4)	194	194				111		1	16	
Irrigation districts		227	(4)				225				2		
Road districts		129	(4)	124	79	45				1	3	1	

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Con.

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Inheritance	Licenses and permits							
CLARK	1,122	$142	$126.56	$108	$104		$4			$17		$4	$4	$9
County	1,122	40	35.65	39	39								1	
Cities, towns, and villages	312	18	57.69	8	8								1	9
School districts		57	(4)	39	39					17			1	
Road districts		27	(4)	22	18		4					4	1	
CLEARWATER	6,900	447	64.78	330	313		17	$10		52	$1	7	34	13
County	6,900	158	22.90	150	142		8					5	3	
Cities, towns, and villages	1,940	40	20.62	15	14		1	10					2	13
School districts		156	(4)	90	90					52			14	
Road districts		93	(4)	75	67		8				1	2	15	
CUSTER	3,162	179	56.61	134	123		11			21		8	8	8
County	3,162	69	21.82	62	51		11					4	3	
Cities, towns, and villages	1,195	16	13.39	8	8									8
School districts		86	(4)	58	58					21		2	5	
Irrigation districts														
Road districts		8	(4)	6	6							2		
ELMORE	4,491	428	95.30	321	307		14	34		31		7	16	19
County	4,491	104	23.16	97	95		2					4	3	
Cities, towns, and villages	2,657	54	20.32	27	26		1	7				1		19
School districts		153	(4)	114	114					31		1	7	
Irrigation districts		32	(4)					27				1	4	
Road districts		85	(4)	83	72		11						2	
FRANKLIN	9,500	493	51.89	326	297		29	4		82		19	42	20
County	9,500	175	18.42	166	138		28					3	6	
Cities, towns, and villages	5,114	69	13.49	27	26		1	3				16	3	20
School districts		246	(4)	131	131					82			33	
Irrigation districts														
Other civil divisions		3	(4)	2	2			1						

FREMONT	9,924	497	49.07	353	322		31	11		75		16	23	4
County	9,924	188	18.94	167	137		30					15	6	
Cities, towns, and villages	5,165	56	10.84	49	48		1	2				1		4
School districts		232	(4)	135	135					75			22	
Irrigation districts		9	(4)					9						
Road districts														
Other civil divisions		2	(4)	2	2									
GEM	7,600	551	72.50	248	225		23	215		51		3	21	13
County	7,600	124	16.32	119	96		23					2	3	
Cities, towns, and villages	2,763	44	15.92	22	22			9						13
School districts		165	(4)	96	96					51			18	
Irrigation districts		195	(4)					194				1		
Road districts		11	(4)	11	11									
Other civil divisions		12	(4)					12						
GOODING	7,600	492	64.74	342	319		23	30		66	1	5	22	26
County	7,600	107	14.08	103	103							1	3	
Cities, towns, and villages	2,644	60	22.69	33	32		1						1	26
School districts		209	(4)	131	131					66			12	
Irrigation districts		39	(4)					30				4	5	
Road districts		76	(4)	74	52		22				1		1	
Other civil divisions		1	(4)	1	1									
IDAHO	10,107	497	49.17	351	320		31	1		100		13	32	
County	10,107	151	14.94	141	137		4					6	4	
Cities, towns, and villages	2,764	34	12.30	29	28		1	1					4	
School districts		191	(4)	68	68					100		6	17	
Road districts		121	(4)	113	87		26					1	7	
JEFFERSON	9,171	485	52.88	338	314		24	16		78		3	36	14
County	9,171	154	16.79	146	122		24					2	6	
Cities, towns, and villages	2,919	36	12.33	22	22									14
School districts		242	(4)	140	140					78			24	
Irrigation districts		22	(4)					16					6	
Road districts		28	(4)	27	27							1		
Other civil divisions		3	(4)	3	3									
JEROME	8,800	505	57.39	324	292		32	69	$1	59		9	38	5
County	8,800	131	14.89	124	92		32					2	5	
Cities, towns, and villages	2,773	38	13.70	26	26			4	1			1	1	5
School districts		207	(4)	132	132					59			16	
Irrigation districts		87	(4)					65				6	16	
Road districts		42	(4)	42	42									
KOOTENAI	19,700	996	50.56	749	692		57	47		114		29	49	8
County	19,700	287	14.57	259	247		12					21	7	
Cities, towns, and villages	11,654	126	10.81	87	85		2	19				1	11	8
School districts		428	(4)	283	283					114		5	26	
Irrigation districts		32	(4)					28					4	
Road districts		123	(4)	120	77		43					2	1	
Other civil divisions														

See footnotes at end of table

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Con.

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	*Fines, forfeits,* and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	*Earnings of* public-service enterprises
				Total	General property	Inheritance	Licenses and permits							
LATAH	17,798	$835	$46.92	$579	$517	$1	$61	$37		$111		$8	$64	$36
County	17,798	153	8 60	147	146	1						2	4	
Cities, towns, and villages	7,154	136	19 01	58	56		2	37				5		36
School districts		339	(4)	170	170					111			58	
Road districts		207	(4)	204	145		59					1	2	
LEMHI	4,643	211	45.44	159	145		14	3		27		6	9	7
County	4,643	107	23.05	97	83		14					5	5	
Cities, towns, and villages	1,371	19	13.86	9	9			3						7
School districts		85	(4)	53	53					27		1	4	
LEWIS	5,238	251	47.92	184	167		17			36		1	23	7
County	5,238	55	10.50	52	52								3	
Cities, towns, and villages	2,283	16	7.01	9	9									7
School districts		122	(4)	68	68					36			18	
Road districts		58	(4)	55	38		17					1	2	
LINCOLN	3,242	278	85.75	149	136		13	3		95		6	6	19
County	3,242	72	22.21	67	67							1	4	
Cities, towns, and villages	1,404	36	25.64	16	16								1	19
School districts		112	(4)	16	16					95			1	
Irrigation districts		3	(4)					3						
Road districts		55	(4)	50	37		13					5		
MADISON	8,316	396	47.62	272	244		28	16		56		1	36	15
County	8,316	143	17.20	136	110		26					1	6	
Cities, towns, and villages	3,669	44	11.99	29	27		2							15
School districts		188	(4)	104	104					56			28	
Irrigation districts		18	(4)					16					2	
Other civil divisions		3	(4)	3	3									

MINIDOKA	8,403	611	72.71	287	277		10	150		67		1	40	66
County	8,403	49	5.83	43	43							1	5	
Cities, towns, and villages	3,007	83	27.60	14	14								3	66
School districts		228	(4)	136	136					67			25	
Irrigation districts		148	(4)					145					3	
Road districts		96	(4)	93	83		10						3	
Other civil divisions		7	(4)	1	1			5					1	
NEZ PERCE	18,000	1,198	66.56	868	792		76	97	$2	69	$4	10	73	75
County	18,000	324	18.00	301	231		70					5	18	
Cities, towns, and villages	10,837	325	29.99	162	159		3	73	2		3	4	6	75
School districts		368	(4)	254	254					69			45	
Irrigation districts		27	(4)					24					3	
Road districts		154	(4)	151	148		3				1	1	1	
ONEIDA	5,870	267	45.49	189	158		31	3		60		3	12	
County	5,870	96	16.35	91	74		17					3	2	
Cities, towns, and villages	2,535	9	3.55	6	6			3						
School districts		137	(4)	67	67					60			10	
Road districts		25	(4)	25	11		14							
OWYHEE	4,103	308	75.07	170	157		13	81		37		1	19	
County	4,103	116	28.27	109	96		13					1	6	
Cities, towns, and villages	225	1	4.44	1	1									
School districts		89	(4)	50	50					37			2	
Irrigation districts		91	(4)					81					10	
Road districts		10	(4)	9	9								1	
Other civil divisions		1	(4)	1	1									
PAYETTE	7,400	438	59.19	290	252		38	52		55		3	21	17
County	7,400	101	13.65	94	75		19					2	5	
Cities, towns, and villages	3,128	62	19.82	36	35		1	8					1	17
School districts		173	(4)	108	108					55			10	
Irrigation districts		9	(4)					9						
Road districts		53	(4)	52	34		18					1		
Other civil divisions		40	(4)					35					5	
POWER	4,457	324	72.69	248	232		16	2	1	49		3	21	
County	4,457	101	22.66	91	91							1	9	
Cities, towns, and villages	1,654	15	9.07	14	13		1		1					
School districts		122	(4)	62	62					49		1	10	
Irrigation districts		2	(4)					2						
Road districts		84	(4)	81	66		15					1	2	
SHOSHONE	19,900	1,015	51.01	786	718		68	18	1	100	1	70	36	3
County	19,900	439	22.06	374	308		66					57	8	
Cities, towns, and villages	10,552	119	11.28	87	85		2	18	1		1	2	7	3
School districts		434	(4)	304	304					100		11	19	
Road districts		23	(4)	21	21								2	

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Con.

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Inheritance	Licenses and permits							
TETON	3,573	$191	$53 46	$152	$140	----	$12	----	----	$28	----	$3	$4	$4
County	3,573	95	26 59	90	78	----	12	----	----	----	----	3	2	----
Cities, towns, and villages	969	10	10. 32	6	6	----	----	----	----	----	----	----	----	4
School districts	----	86	(4)	56	56	----	----	----	----	28	----	----	2	----
TWIN FALLS	30,100	1,925	63. 95	1,404	1,262	----	142	$90	$3	202	$1	23	124	78
County	30,100	319	10. 60	253	238	----	15	----	----	----	----	3	63	----
Cities, towns, and villages	12,934	238	18. 40	146	142	----	4	6	1	----	----	2	5	78
School districts	----	809	(4)	562	562	----	----	----	----	202	----	----	45	----
Irrigation districts	----	99	(4)	----	----	----	----	84	----	----	----	7	8	----
Road districts	----	460	(5)	443	320	----	123	----	2	----	1	11	3	----
VALLEY	3,700	204	55. 14	148	134	----	14	7	----	21	----	10	11	7
County	3,700	95	25. 68	84	71	----	13	----	----	----	----	8	3	----
Cities, towns, and villages	1,377	21	15. 25	10	9	----	1	4	----	----	----	----	----	7
School districts	----	84	(4)	54	54	----	----	----	----	21	----	2	7	----
Irrigation districts	----	4	(4)	----	----	----	----	3	----	----	----	----	1	----
WASHINGTON	7,962	491	61. 67	301	267	----	34	27	----	64	----	3	24	72
County	*7,962*	*158*	*19. 84*	*151*	*121*	----	*30*	----	----	----	----	*2*	*5*	----
Cities, towns, and villages	3,263	114	34. 94	39	38	----	1	----	----	----	----	----	3	72
School districts	----	186	(4)	106	106	----	----	----	----	64	----	1	15	----
Irrigation districts	----	28	(4)	----	----	----	----	27	----	----	----	----	1	----
Road districts	----	5	(4)	5	2	----	3	----	----	----	----	----	----	----
Other civil divisions	----	----	----	----	----	----	----	----	----	----	----	----	----	----

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Includes $110,875, other special taxes, for State purposes only.
[3] Exclusive of other schools, data for which are included with county.
[4] Not computed.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931

[Revenue receipts expressed in thousands]

CITY, TOWN, OR VILLAGE	Estimated population [1]	REVENUE RECEIPTS										
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Licenses and permits						
Grand total	**206,205**	**$4,124**	**$20.00**	**$2,174**	**$2,127**	**$47**	**$465**	**$30**	**$5**	**$48**	**$72**	**$1,330**
8,000 to 30,000 population	83,844	1,963	23.41	1,109	1,085	24	253	22	3	16	36	524
Boise	21,544	508	23.58	409	406	3	69	13		4		13
Pocatello	16,900	361	21.36	243	236	7	28	4		4	9	73
Lewiston	9,900	321	32.42	159	156	3	73	2	3	4	6	74
Idaho Falls	9,700	348	35.88	45	41	4	42	1		2	2	256
Twin Falls	8,900	151	16.97	91	88	3				1	1	58
Coeur d'Alene	8,600	98	11.40	67	65	2	19			1	11	
Nampa	8,300	176	21.20	95	93	2	22	2			7	50
2,500 to 8,000 population	47,370	1,029	21.72	468	456	12	147	4		24	16	370
Caldwell	4,974	189	38.00	85	83	2	66	1		1	2	34
Moscow	4,476	109	24.35	42	41	1	35			2		30
Kellogg	4,124	44	10.67	30	29	1	11	1		2		
Burley	3,826	155	40.51	25	24	1	4	1		3		122
Wallace	3,634	52	14.31	44	44		1				7	
Preston	3,381	54	15.97	16	15	1	3			16	2	17
Sandpoint	3,290	45	13.68	22	22		5					18
Blackfoot	3,199	90	28.13	55	54	1		1			1	33
Rexburg	3,048	40	13.12	26	24	2						14
St. Anthony	2,778	30	10.80	28	27	1	2					
Emmett	2,763	44	15.92	22	22		9					13
Weiser	2,724	111	40.75	36	35	1					3	72
Payette	2,618	57	21.77	31	30	1	8				1	17
Malad	2,535	9	3.55	6	6		3					
Less than 2,500 population	74,991	1,132	15.10	597	586	11	65	4	2	8	20	436

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments[a]										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	*Protection* to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
Grand total	**$37,018**	**$83.00**	**$25,452**											**$855**	**$3,011**	**$7,700**
State governments	12,131	27.20	5,629	$581	$600	$69	$1,107	$519	$1,839	$6	$17	$734	$157		379	6,123
Counties	7,756	17.39	6,819	1,451	396	10	1,099	684	2,646		4		529		446	491
Cities, towns, and villages	3,696	17.92	[1] 2,100											855	505	236
School districts [4]	10,255	(3)	8,971						8,971						677	607
Irrigation districts	1,404	(3)	930									930			401	73
Road districts	1,613	(3)	919				919								533	161
Other civil divisions	163	(3)	84									65	19		70	9
ADA	1,969	51.28	1,698											49	206	16
County	482	12.55	431	96	23		93	26	157		4		32		48	3
Cities, towns, and villages	534	23.27	431											49	50	4
School districts	761	(3)	713						713						48	
Irrigation districts	131	(3)	106									106			24	1
Road districts	10	(3)	5				5									5
Other civil divisions	51	(3)	12									10	2		36	3
ADAMS	141	49.18	125												10	6
County	75	26.16	65	14	3		10	6	29				3		8	[2]
Cities, towns, and villages	4	6.96	4													
School districts	62	(3)	56						56						2	4
Other civil divisions																

BANNOCK	1,858	58.24	1,492												91	141	151
County	618	19.37	495	90	29	1	137	66	141				31			16	107
Cities, towns, and villages	464	21.38	325												94	44	1
School districts	753	(3)	649						649							81	23
Road districts	23	(3)	23				23										
Other civil divisions																	
BEAR LAKE	459	58.31	357												2	46	54
County	170	21.60	153	24	4	1	22	9	89				4			12	5
Cities, towns, and villages	41	10.14	31												2	7	1
School districts	248	(3)	173						173							27	48
BENEWAH	406	63.73	316												32	38	20
County	128	20.09	122	31	9		14	9	52				7			4	2
Cities, towns, and villages	52	22.20	10												32	10	
School districts	154	(3)	142						142							9	3
Road districts	58	(3)	32				32									11	15
Other civil divisions	14	(3)	10										10			4	
BINGHAM	1,068	57.42	871												33	114	50
County	361	19.41	320	43	16	1	76	12	156				16			31	10
Cities, towns, and villages	110	19.01	46												33	30	1
School districts	524	(3)	464						464							21	39
Irrigation districts	72	(3)	40										40			32	
Other civil divisions	1	(3)	1											1			
BLAINE	244	64.76	210													23	11
County	124	32.91	108	24	6		14	10	42				12			9	7
Cities, towns, and villages	10	7.42	9													1	
School districts	100	(3)	90						90							6	4
Irrigation districts	5	(3)	2										2			3	
Road districts	2	(3)	1				1									1	
Other civil divisions	3	(3)														3	
BOISE	116	61.05	106													2	8
County	83	43.68	77	18	3		25		30				1			2	4
Cities, towns, and villages																	
School districts	33	(3)	29						29								4
BONNER	680	51.52	598												9	35	38
County	264	20.00	254	38	10		88	16	86				16			2	8
Cities, towns, and villages	66	12.95	28												9	8	21
School districts	294	(3)	267						267							24	3
Road districts	55	(3)	49				49										6
Other civil divisions	1															1	
BONNEVILLE	1,224	61.20	921												87	72	144
County	380	19.00	313	51	12		35	25	169				21			16	51
Cities, towns, and villages	309	28.87	148												87	14	60
School districts	462	(3)	407						407							26	29
Irrigation districts	68	(3)	49										49			16	3
Other civil divisions	5	(3)	4											4			1

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Con.

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS															
	Total	Per capita	Operation and maintenance of general departments											Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
BOUNDARY	$311	$67.61	$232													
County	136	29.57	111	$31	$5		$21	$11	$38				$5	$43	$28	$8
Cities, towns, and villages	58	40.90	12												21	4
School districts	103	(3)	99						99					43	3	
Other civil divisions	14	(3)	10									$10				4
BUTTE	116	59.98	88												4	
County	49	25.34	38	13	4		3	2	12				4	6	19	3
Cities, towns, and villages	13	22.73	2												9	2
School districts	53	(3)	47						47					6	4	1
Road districts	1	(3)	1				1								6	
CAMAS	105	74.42	95													
County	58	41.11	51	14	2		15	2	17				1	1	5	4
Cities, towns, and villages	3	9.80	2												4	3
School districts	41	(3)	39						39					1		
Road districts	3	(3)	3				3								1	1
CANYON	1,607	50.85	1,263													
County	252	7.97	234	58	22		55	34	44				21	49	195	100
Cities, towns, and villages	317	21.25	184												11	7
School districts	642	(3)	584						584					49	47	37
Irrigation districts	254	(3)	188									188			41	17
Road districts	124	(3)	64				64								53	13
Other civil divisions	18	(3)	9										9		34	26
															9	

CARIBOU	168	79.21	125													8	16	19
County	85	40.08	60	18	5		6	21	5					5			9	16
Cities, towns, and villages	22	26.47	9													8	4	1
School districts	61	(3)	56						56								3	2
CASSIA	840	64.04	610													93	99	38
County	190	14.49	180	44	20	$1	5	14	68					28			7	3
Cities, towns, and villages	150	29.04	46													93	10	1
School districts	333	(3)	262						262								56	15
Irrigation districts	85	(3)	85										85					
Road districts	82	(3)	37				37										26	19
CLARK	148	131.91	105													7	20	16
County	55	49.02	37	15	2			2	11					7			3	15
Cities, towns, and villages	13	41.67	2													7	4	
School districts	57	(3)	52						52								5	
Road districts	23	(3)	14				14										8	1
CLEARWATER	367	53.19	323													10	25	9
County	127	18.41	123	28	9		23	19	37					7			4	
Cities, towns, and villages	26	13.40	13													10	3	
School districts	149	(3)	139						139								1	9
Road districts	65	(3)	48				48										17	
CUSTER	158	49.97	130													5	21	2
County	68	21.51	58	19	5		6	8	13					7			9	1
Cities, towns, and villages	16	13.39	9													5	2	
School districts	72	(3)	63						63								8	1
Irrigation districts																		
Road districts	2	(3)															2	
ELMORE	379	84.39	302													9	40	28
County	103	22.93	99	32	7		23	7	24					6			3	1
Cities, towns, and villages	56	21.08	32													9	5	10
School districts	125	(3)	113						113								9	3
Irrigation districts	38	(3)	36										36				2	
Road districts	57	(3)	22				22										21	14
FRANKLIN	491	51.68	373													9	47	62
County	185	19.47	134	27			6	4	87					10			10	41
Cities, towns, and villages	72	14.08	30													9	23	10
School districts	231	(3)	207						207								13	11
Irrigation districts																		
Other civil divisions	3	(3)	2											2			1	
FREMONT	502	50.58	390													6	66	40
County	204	20.56	155	35	7		20	2	77					14			22	27
Cities, towns, and villages	69	13.36	33													6	30	
School districts	215	(3)	188						188								14	13
Irrigation districts	12	(3)	12										12					
Road districts																		
Other civil divisions	2	(3)	2											2				

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Con.

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
GEM	$440	$57.89	$310											$15	$102	$13
County	134	17.63	123	$25	$6		$33	$4	$52				$3		3	8
Cities, towns, and villages	14	15.92	19											15	10	
School districts	142	(3)	130						130						7	5
Irrigation districts	107	(3)	33									$33			74	
Road districts	4	(3)	4				4									
Other civil divisions	9	(3)	1									1			8	
GOODING	478	62.89	352											14	87	25
County	133	17.50	118	31	6		2	11	54				14		3	12
Cities, towns, and villages	54	20.42	23											14	11	6
School districts	199	(3)	173						173						19	7
Irrigation districts	40	(3)	6									6			34	
Road districts	52	(3)	32				32								20	
Other civil divisions																
IDAHO	457	45.22	375											1	61	20
County	148	14.64	144	34	7	$1	15	11	72				4		2	2
Cities, towns, and villages	27	9.77	20											1	6	
School districts	199	(3)	184						184						7	8
Road districts	83	(3)	27				27								46	10
JEFFERSON	460	50.16	405											6	38	11
County	159	17.34	140	21	9	1	18	9	67				15		11	8
Cities, towns, and villages	29	9.93	21											6	3	
School districts	212	(3)	196						196						13	3
Irrigation districts	22	(3)	18									18			4	
Road districts	34	(3)	26				26								8	
Other civil divisions	4	(3)	4										4			

JEROME	528	60.00	345													4	128	51
County	127	14.43	104	30	6			7	45					16		21	2
Cities, towns, and villages	34	12.26	24												4	6	
School districts	239	(3)	187						187							18	34
Irrigation districts	78	(3)	13											13		65	
Road districts	50	(3)	17				17									18	15
KOOTENAI	888	45.08	781												6	67	34
County	253	12.84	241	54	10		38	22	102					15		3	9
Cities, towns, and villages	127	10.90	93												6	14	14
School districts	376	(3)	347						347							22	7
Irrigation districts	33	(3)	26											26		6	1
Road districts	99	(3)	74				74									22	3
Other civil divisions																	
LATAH	744	41.80	609												18	82	35
County	163	9.16	161	35	13			22	87					4			2
Cities, towns, and villages	88	12.30	47												18	9	14
School districts	330	(3)	304						304							9	17
Road districts	163	(3)	97				97									64	2
LEMHI	205	44.15	170												5	19	11
County	105	22.61	83	21	7		7	16	23					9		14	8
Cities, towns, and villages	15	10.94	7												5	3	
School districts	85	(3)	80						80							2	3
LEWIS	261	49.83	216												6	27	12
County	66	12.60	66	19	4		2	6	33					2		1	2
Cities, towns, and villages	16	7.01	7												6	9	4
School districts	124	(3)	111						111							17	6
Road districts	55	(3)	32				32										
LINCOLN	237	73.10	189												15	21	12
County	72	22.21	72	23	9	2		4	24					10			
Cities, towns, and villages	26	18.52	6												15	4	1
School districts	105	(3)	93						93							8	4
Irrigation districts	4	(3)	4											4			
Road districts	30	(3)	14				14									9	7
MADISON	371	44.61	313												10	31	17
County	117	14.07	102	31	6		13	12	32					8		12	3
Cities, towns, and villages	37	10.08	26												10	1	
School districts	197	(3)	166						166							17	14
Irrigation districts	19	(3)	18											18		1	
Other civil divisions	1	(3)	1											1			
MINIDOKA	606	72.12	445												45	68	48
County	99	11.78	96	27	6			6	49					8		2	1
Cities, towns, and villages	82	27.27	24												45	11	2
School districts	208	(3)	188						188							16	4
Irrigation districts	151	(3)	107											107		8	36
Road districts	59	(3)	28				28									31	
Other civil divisions	7	(3)	2											2			5

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Con.

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	*Operation and maintenance of general departments*										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
NEZ PERCE	$933	$51.83	$702											$52	$119	$60
County	274	15.22	223	$50	$13	$2	$80	$21	$47				$10		33	18
Cities, towns, and villages	225	20.76	114											52	40	19
School districts	329	(3)	297						297						28	4
Irrigation districts	28	(3)	26									$26			2	
Road districts	77	(3)	42				42								16	19
ONEIDA	258	43.95	222												31	5
County	104	17.72	94	18	3		9	5	56				3		8	2
Cities, towns, and villages	5	1.97	3												2	
School districts	132	(3)	118						118						11	3
Road districts	17	(3)	7				7								10	
OWYHEE	306	74.58	259												29	18
County	122	29.73	101	28	7		15	6	40				5		11	10
Cities, towns, and villages	1	4.44	1													
School districts	66	(3)	57						57						8	1
Irrigation districts	107	(3)	93									93			7	7
Road districts	9	(3)	6				6								3	
Other civil divisions	1	(3)	1										1			
PAYETTE	391	52.84	327											7	50	7
County	119	16.08	115	25	6		14	6	60				4		3	1
Cities, towns, and villages	54	17.26	34											7	10	3
School districts	149	(3)	136						136						11	2
Irrigation districts	7	(3)	4									4			3	
Road districts	33	(3)	13				13								19	1
Other civil divisions	29	(3)	25									25			4	

POWER	297	66.64	267					19	45				5		26	4
County	107	24.01	102	24	9										5	
Cities, towns, and villages	15	9.07	13												2	
School districts	117	(3)	111						111						3	3
Irrigation districts	2	(3)													2	
Road districts	56	(3)	41				41								14	1
SHOSHONE	1,140	57.29	835											5	39	261
County	473	23.77	398	50	31		119	58	112				28		11	64
Cities, towns, and villages	99	9.38	69											5	12	13
School districts	559	(3)	367						367						8	184
Road districts	9	(3)	1				1								8	
TETON	155	43.38	130											1	22	2
County	72	20.15	57	17	4		8	2	23				3		15	
Cities, towns, and villages	5	5.16	2											1	2	
School districts	78	(3)	71						71						5	2
TWIN FALLS	1,704	56.61	1,341											30	265	68
County	455	15.12	452	74	18			121	143				96		3	
Cities, towns, and villages	183	14.15	98											30	51	4
School districts	689	(3)	588						588						46	55
Irrigation districts	102	(3)	45									45			57	
Road districts	275	(3)	158				158								108	9
VALLEY	189	51.08	145											12	10	22
County	89	24.05	67	20	5		13	4	24				1		6	16
Cities, towns, and villages	21	15.25	6											12	1	2
School districts	75	(3)	68						68						3	4
Irrigation districts	4	(3)	4									4				
WASHINGTON	482	60.54	355											51	42	34
County	168	21.10	142	31	8		16	7	72				8		20	6
Cities, towns, and villages	104	31.87	37											51	8	8
School districts	172	(3)	160						160						6	6
Irrigation districts	35	(3)	15									15			8	12
Road districts	3	(3)	1				1									2
Other civil divisions																

[1] Not available by departments.
[2] Exclusive of other schools, data for which are included with county.
[3] Not computed.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public-service enterprises	Interest	Outlays
Grand total	**$3,696**	**$17.92**	**$2,100**	**$855**	**$505**	**$236**
8,000 to 30,000 population	1,836	21.90	1,218	303	186	129
Boise	499	23.16	417	39	43	----
Pocatello	395	23.37	289	79	27	----
Lewiston	221	22.32	111	51	40	19
Idaho Falls	306	31.55	147	86	13	60
Twin Falls	120	13.48	59	21	36	4
Coeur d'Alene	91	10.58	73	----	9	9
Nampa	204	24.58	122	27	18	37
2,500 to 8,000 population	827	17.46	374	244	141	68
Caldwell	96	19.30	54	19	23	----
Moscow	65	14.52	29	15	7	14
Kellogg	31	7.52	13	1	6	11
Burley	126	32.93	32	86	7	1
Wallace	47	12.93	44	----	3	----
Preston	60	17.75	25	7	18	10
Sandpoint	52	15.81	17	7	7	21
Blackfoot	81	25.32	31	26	24	----
Rexburg	33	10.83	23	10	----	----
St. Anthony	36	12.96	19	----	17	----
Emmett	44	15.92	19	15	10	----
Weiser	101	37.08	34	51	8	8
Payette	50	19.10	31	7	9	3
Malad	5	1.97	3	----	2	----
Less than 2,500 population	1,033	13.77	508	308	178	39

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS [a]	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	**$81,842**	**$38,187**	**$36,211**	**$7,444**	**$78,450**	**$175.90**
State government	7,525	4,334		3,191	6,961	15.61
Counties	9,734	6,370		3,365	8,890	19.93
Cities, towns, and villages	10,830	7,712	2,619	499	10,372	50.30
School districts [1]	11,094	10,767		327	10,196	(2)
Irrigation districts	31,359		31,359		31,207	(2)
Road districts	9,067	8,995		72	8,658	(2)
Other civil divisions	2,233		2,233		2,166	(2)
ADA	6,190	2,264	3,705	221	5,994	156.09
County	760	620		140	634	16.51
Cities, towns, and villages	980	701	199	80	980	42.71
School districts	943	943			926	(2)
Irrigation districts	2,949		2,949		2,949	(2)
Road districts	1			1	1	(2)
Other civil divisions	557		557		504	(2)
ADAMS	186	169		17	167	58.25
County	164	150		14	146	50.92
Cities, towns, and villages	4	4			4	0.96
School districts	18	15		3	17	(2)
Other civil divisions						
BANNOCK	2,668	1,921	154	593	2,300	72.10
County	511			511	511	16.02
Cities, towns, and villages	1,090	854	154	82	1,019	46.96
School districts	1,067	1,067			770	(2)
Road districts						
Other civil divisions						
BEAR LAKE	760	639		121	714	90.70
County	259	205		54	213	27.06
Cities, towns, and villages	165	136		29	165	40.79
School districts	336	298		38	336	(2)
BENEWAH	705	550	111	44	628	98.57
County	76	70		6	46	7.22
Cities, towns, and villages	160	97	43	20	127	54.23
School districts	177	159		18	168	(2)
Road districts	224	224			219	(2)
Other civil divisions	68		68		68	(2)
BINGHAM	2,749	1,632	727	390	2,677	143.92
County	707	420		287	672	36.13
Cities, towns, and villages	616	513	99	4	612	105.75
School districts	798	699		99	777	(2)
Irrigation districts	628		628		616	(2)
Other civil divisions						
BLAINE	480	256	166	58	438	116.24
County	181	174		7	146	38.75
Cities, towns, and villages	16	16			16	11.87
School districts	107	56		51	102	(2)
Irrigation districts	110		110		110	(2)
Road districts	10	10			8	(2)
Other civil divisions	56		56		56	(2)
BOISE	47	4		43	46	24.21
County	43			43	43	22.63
Cities, towns, and villages						
School districts	4	4			3	(2)
Other civil divisions						
BONNER	558	448	63	47	530	40.15
County	54	25		29	46	3.48
Cities, towns, and villages	170	120	40	10	158	31.00
School districts	293	293			290	(2)
Road districts	18	10		8	13	(2)
Other civil divisions	23		23		23	(2)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
BONNEVILLE	$2,088	$1,320	$433	$335	$1,968	$98.40
County	767	516		251	696	34.80
Cities, towns, and villages	445	280	136	29	421	30.33
School districts	579	524		55	556	(2)
Irrigation districts	297		297		295	(2)
BOUNDARY	1,702	490	1,105	98	1,617	351.52
County	348	250		98	274	59.57
Cities, towns, and villages	173	155	18		173	122.00
School districts	94	94			83	(2)
Other civil divisions	1,087		1,087		1,087	(2)
BUTTE	310	278		32	306	158.22
County	150	127		23	150	77.56
Cities, towns, and villages	70	70			70	122.38
School districts	85	76		9	82	(2)
Road districts	5	5			4	(2)
CAMAS	96	95		1	82	58.11
County	57	57			45	31.89
Cities, towns, and villages	1			1	1	3.27
School districts	38	38			36	(2)
CANYON	9,889	1,829	7,823	237	9,778	309.43
County	227	124		103	227	7.18
Cities, towns, and villages	1,054	486	434	134	1,009	67.62
School districts	620	620			592	(2)
Irrigation districts	7,239		7,239		7,236	(2)
Road districts	599	599			577	(2)
Other civil divisions	150		150		137	(2)
CARIBOU	324	245	24	55	314	148.04
County	198	143		55	196	92.41
Cities, towns, and villages	88	64	24		81	97.47
School districts	38	38			37	(2)
CASSIA	3,218	1,185	1,865	168	3,160	240.93
County	165			165	165	12.58
Cities, towns, and villages	216	170	46		187	36.20
School districts	575	575			547	(2)
Irrigation districts	1,819		1,819		1,819	(2)
Road districts	443	440		3	442	(2)
CLARK	341	291		50	307	273.62
County	67	35		32	67	59.71
Cities, towns, and villages	75	75			58	185.90
School districts	90	81		9	82	(2)
Road districts	109	100		9	100	(2)
Road districts						
CLEARWATER	445	361	27	57	390	56.52
County	68	25		43	68	9.86
Cities, towns, and villages	42	15	27		27	13.92
School districts	12	12			11	(2)
Road districts	323	309		14	284	(2)
CUSTER	411	238	39	134	342	108.16
County	176	51		125	143	45.22
Cities, towns, and villages	31	19	3	9	28	23.43
School districts	133	133			100	(2)
Irrigation districts	36		36		36	(2)
Road districts	35	35			35	(2)
ELMORE	2,435	567	1,811	57	2,362	525.94
County	70	13		57	70	15.59
Cities, towns, and villages	90	28	62		83	31.24
School districts	176	176			157	(2)
Irrigation districts	1,749		1,749		1,748	(2)
Road districts	350	350			304	(2)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS IRRIGATION DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
FRANKLIN	$1,007	$769	$122	$116	$954	$100.42
County	199	116		83	173	18.21
Cities, towns, and villages	437	402	20	15	435	85.06
School districts	269	251		18	244	(2)
Irrigation districts	23		23		23	(2)
Other civil divisions	79		79		79	(2)
FREMONT	1,183	942	141	100	1,121	112.96
County	425	327		98	376	37.89
Cities, towns, and villages	462	370	92		462	89.45
School districts	245	243		2	234	(2)
Irrigation districts	49		49		47	(2)
Road districts	2	2			2	(2)
Other civil divisions						
GEM	2,373	227	2,063	83	2,365	311.18
County	108	41		67	106	13.95
Cities, towns, and villages	136	79	41	16	133	48.14
School districts	107	107			104	(2)
Irrigation districts	1,866		1,866		1,866	(2)
Road districts						
Other civil divisions	156		156		156	(2)
GOODING	3,930	789	3,106	41	3,829	503.82
County	55	14		41	53	6.97
Cities, towns, and villages	118	93	25		105	39.71
School districts	297	297			275	(2)
Irrigation districts	3,081		3,081		3,049	(2)
Road districts	385	385			347	(2)
Other civil divisions						
IDAHO	1,025	917	6	102	976	96.57
County	85			85	85	8.41
Cities, towns, and villages	93	85	6	2	92	33.29
School districts	74	65		9	64	(2)
Road districts	773	767		6	735	(2)
JEFFERSON	910	752	80	78	794	86.58
County	267	191		76	222	24.21
Cities, towns, and villages	128	124	2	2	109	37.34
School districts	277	277			247	(2)
Irrigation districts	78		78		78	(2)
Road districts	160	160			138	(2)
Other civil divisions						
JEROME	2,101	894	1,189	18	2,048	232.73
County	379	370		9	379	43.07
Cities, towns, and villages	156	91	56	9	154	55.54
School districts	144	144			142	(2)
Irrigation districts	1,133		1,133		1,084	(2)
Road districts	289	289			289	(2)
KOOTENAI	1,483	877	576	30	1,410	71.57
County	72	48		24	63	3.20
Cities, towns, and villages	244	172	66	6	215	18.45
School districts	329	329			313	(2)
Irrigation districts	497		497		497	(2)
Road districts	328	328			309	(2)
Other civil divisions	13		13		13	(2)
LATAH	1,636	1,372	209	55	1,635	91.86
County	37			37	37	2.08
Cities, towns, and villages	325	115	209	1	324	45.29
School districts	168	168			168	(2)
Road districts	1,106	1,089		17	1,106	(2)
LEMHI	432	383	8	41	379	87.63
County	316	275		41	277	59.66
Cities, towns, and villages	91	83	8		84	61.27
School districts	25	25			18	(2)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
LEWIS	$439	$402		$37	$422	$80.57
County	17			17	17	3.25
Cities, towns, and villages	16	1		15	16	7.01
School districts	101	101			95	(2)
Road districts	305	300		5	294	(2)
LINCOLN	3,697	386	$3,293	18	3,665	1,130.48
County	26	10		16	25	7.71
Cities, towns, and villages	57	57			57	40.60
School districts	168	168			150	(2)
Irrigation districts	3,293		3,293		3,293	(2)
Road districts	153	151		2	140	(2)
MADISON	1,231	828	341	62	1,223	147.07
County	281	219		62	281	33.79
Cities, towns, and villages	550	273	277		550	149.90
School districts	336	336			329	(2)
Irrigation districts	64		64		63	(2)
Other civil divisions						
MINIDOKA	1,254	899	333	22	1,191	141.74
County	22	20		2	22	2.62
Cities, towns, and villages	170	166		4	150	49.88
School districts	200	184		16	182	(2)
Irrigation districts	333		333		333	(2)
Road districts	529	529			504	(2)
Other civil divisions						
NEZ PERCE	2,342	1,615	664	63	2,258	125.44
County	567	517		50	566	31.44
Cities, towns, and villages	734	434	287	13	702	64.78
School districts	355	355			323	(2)
Irrigation districts	377		377		377	(2)
Road districts	309	309			290	(2)
ONEIDA	554	487	5	62	497	84.67
County	222	167		55	213	36.29
Cities, towns, and villages	24	19	5		24	9.47
School districts	151	151			131	(2)
Road districts	157	150		7	129	(2)
OWYHEE	4,138	179	3,844	115	4,056	988.54
County	255	140		115	194	47.28
Cities, towns, and villages						
School districts	39	39			18	(2)
Irrigation districts	3,844		3,844		3,844	(2)
Road districts						
Other civil divisions						
PAYETTE	773	647	121	5	726	98.11
County	39	37		2	37	5.00
Cities, towns, and villages	180	152	25	3	173	55.31
School districts	181	181			167	(2)
Irrigation districts	53		53		53	(2)
Road districts	277	277			254	(2)
Other civil divisions	43		43		42	(2)
POWER	439	350	26	63	421	94.46
County	129	66		63	119	26.70
Cities, towns, and villages	25	25			25	15.11
School districts	41	41			36	(2)
Irrigation districts	26		26		24	(2)
Road districts	218	218			217	(2)
SHOSHONE	765	693	71	1	714	35.88
County	201	200		1	167	8.39
Cities, towns, and villages	190	119	71		176	16.68
School districts	232	232			229	(2)
Road districts	142	142			142	(2)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
TETON	$429	$338	----	$91	$422	$118.11
County	277	196	----	81	276	77.25
Cities, towns, and villages	61	51	----	10	59	60 89
School districts	91	91	----	----	87	(2)
TWIN FALLS	5,372	3,636	$1,526	210	5,159	171 40
County	231	25	----	206	230	7.64
Cities, towns, and villages	982	858	120	4	951	73.53
School districts	938	938	----	----	847	(2)
Irrigation districts	1,406	----	1,406	----	1,358	(2)
Road districts	1,815	1,815	----	----	1,773	(2)
VALLEY	430	122	294	14	404	109.19
County	88	75	----	13	62	16.76
Cities, towns, and villages	28	3	24	1	28	20.33
School districts	44	44	----	----	44	(2)
Irrigation districts	270	----	270	----	270	(2)
WASHINGTON	766	558	140	68	700	87.92
County	388	320	----	68	352	44.21
Cities, towns, and villages	137	137	----	----	129	39 53
School districts	99	99	----	----	77	(2)
Irrigation districts	139	----	139	----	139	(2)
Road districts	2	2	----	----	2	(2)
Other civil divisions	1	----	1	----	1	(2)

[1] Exclusive of other schools, debt for which is included with county.
[2] Not computed.
[3] Omission from table 5 of any civil division listed in tables 1 or 3 indicates no debt reported for such division.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	**$10,830**	**$7,712**	**$2,619**	**$499**	**$10,372**	**$50.30**
8,000 to 30,000 population	4,035	2,800	998	237	3,882	46.30
Boise	880	638	162	80	880	40 85
Pocatello	734	533	119	82	701	41.48
Lewiston	725	425	287	13	694	70.10
Idaho Falls	413	252	136	25	389	40.10
Twin Falls	654	654			634	71.24
Coeur d'Alene	164	98	66		147	17.09
Nampa	465	200	228	37	437	52.65
2,500 to 8,000 population	3,321	2,116	1,072	133	3,236	68.31
Caldwell	486	187	206	93	469	94.29
Moscow	298	98	200		298	66.58
Kellogg	115	78	37		107	25.95
Burley	154	108	46		128	33.46
Wallace	38	35	3		32	8.81
Preston	348	314	20	14	348	102.93
Sandpoint	154	104	40	10	148	41.98
Blackfoot	500	420	80		505	157.86
Rexburg	541	264	277		541	177.49
St. Anthony	222	130	92		222	79.91
Emmett	136	79	41	16	133	48.14
Weiser	137	137			120	47.36
Payette	159	134	25		152	58.06
Malad	24	19	5		24	9.47
Less than 2,500 population	3,474	2,796	549	129	3,254	43 39

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Grand total	**$78,450**	**$62,193**	**$14,130**	**$175.90**	**$136.24**	**$37.30**
State government	6,961	7,673	2,143	15 61	16 81	5.92
Counties	8,890	11,239	3,322	19.93	24.46	8.77
Cities, towns, and villages	10,372	14,105	5,974	50.30	68.24	42.87
School districts	[1] 10,196	11,656	[2] 2,326	(3)	(3)	(3)
Irrigation districts	31,207	6,713	365	(3)	(3)	(3)
Road districts	8,658	9,824	----------	(3)	(3)	----------
Other civil divisions	2,166	983	----------	(3)	(3)	----------
Ada	5,994	4,124	1,643	156.09	112.10	47.24
Adams	167	279	33	58.25	91.70	(4)
Bannock	2,300	2,895	600	72.10	96.41	27.68
Bear Lake	714	764	155	90.70	84.36	19.51
Benewah [5]	628	708	----------	98.57	98.96	----------
Bingham	2,677	2,477	627	143.92	124 93	(4)
Blaine	438	1,213	387	116.24	250.38	40.62
Boise	46	151	128	21.21	78 14	22.90
Bonner	530	859	526	40 15	62 71	31.37
Bonneville	1,968	2,010	264	98.40	153.57	(4)
Boundary [5]	1,617	677	----------	351.52	143.26	----------
Butte [5]	306	304	----------	158.22	95 50	----------
Camas [5]	82	146	----------	58.11	77.93	----------
Canyon	9,778	3,780	1,630	309.43	132.21	52.30
Caribou [5]	314	414	----------	148.04	173.11	----------
Cassia	3,160	1,852	71	240.93	109.27	7.76
Clark [5]	307	225	----------	273.62	110 12	----------
Clearwater	390	474	89	56.52	93.69	(4)
Custer	342	322	53	108.16	87.25	16.15
Elmore	2,362	1,208	282	525.94	251.19	50.34
Franklin [5]	954	1,043	----------	100.42	111.37	----------
Fremont	1,121	1,346	555	112.96	119.77	19.61
Gem [5]	2,365	1,643	----------	311 18	240.75	----------
Gooding [5]	3,829	1,062	----------	503.82	124 46	----------
Idaho	976	741	287	96.57	59.39	21.30
Jefferson [5]	794	966	----------	86.58	94.53	----------
Jerome [5]	2,048	1,450	----------	232.73	223 81	----------
Kootenai	1,410	1,209	773	71.57	66.17	27.55
Latah	1,635	933	286	91.86	51.58	13 02
Lemhi	379	277	203	81.63	52.71	50.44
Lewis	422	412	115	80.57	69.64	(4)
Lincoln	3,665	629	711	1,130 48	161.51	43 84
Madison [5]	1,223	1,552	----------	147.07	156.39	----------
Minidoka [5]	1,191	1,627	----------	141.74	159.26	----------
Nez Perce	2,258	1,921	820	125.44	124.41	(4)
Oneida	497	456	156	84.67	62.67	9.07
Owyhee	4,056	1,514	93	988.54	311.34	22.52
Payette [5]	726	999	----------	98.11	134.04	----------
Power [5]	421	766	----------	94.46	138.58	----------
Shoshone	714	339	233	35.88	23.65	15.47
Teton [5]	422	468	----------	118 11	110.18	----------
Twin Falls	5,159	5,738	935	171.40	178 07	54.66
Valley [5]	404	142	----------	109.19	52.93	----------
Washington	700	1,415	272	87.92	146.24	(4)

[1] Exclusive of other schools, debt for which is included with county.
[2] Includes only the debt of school districts outside of cities, towns, and villages having a population of 2,500 and over. Debt on account of schools in cities, towns, and villages with a population of 2,500 and over is included with city, town, or village liabilities.
[3] Not computed.
[4] Not computed; population not estimated.
[5] Organized since 1912.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX						PER CAPITA ASSESSED VALUATION		
	1931				1922	1912	1931	1922	1912
	Total	Real property and improvements	Personal property	Other property					
State total	$428,013	$287,375	$23,572	$117,071	$477,897	$167,512	$959.68	$1,046.88	$442.20
Ada	34,480	26,332	2,156	5,992	37,347	19,051	897.92	1,015.09	547.71
Adams	3,948	3,564	259	125	4,853	1,830	1,377.05	1,593.75	(1)
Bannock	29,113	15,600	1,060	12,453	29,969	9,376	912.63	997.89	432.28
Bear Lake	8,399	3,251	146	5,002	8,843	3,103	1,066.95	976.62	390.43
Benewah [2]	8,250	4,181	353	3,725	9,682	-------	1,296.34	1,353.90	-------
Bingham	15,780	11,442	999	3,429	17,361	5,301	848.39	875.74	(1)
Blaine	5,387	3,066	375	1,946	6,764	4,200	1,429.67	1,396.66	441.08
Boise	2,840	1,903	225	712	3,508	2,969	1,494.74	1,813.96	530.11
Bonner	13,857	6,318	471	7,068	16,870	10,285	1,049.77	1,232.02	613.59
Bonneville	16,236	12,958	1,232	2,046	16,213	4,889	811.80	855.68	(1)
Boundary [2]	5,384	2,276	341	2,767	6,448	-------	1,170.43	1,363.70	-------
Butte [2]	2,073	1,235	222	616	2,340	-------	1,071.87	735.25	-------
Camas [2]	2,924	2,251	252	421	3,201	-------	2,072.29	1,708.93	-------
Canyon	23,092	17,483	1,555	4,054	25,459	12,683	730.76	890.42	407.61
Caribou [2]	4,493	1,851	386	2,256	3,470	-------	2,118.34	1,452.01	-------
Cassia	8,800	6,703	742	1,205	11,386	2,065	670.04	671.59	227.18
Clark [2]	3,437	1,054	213	2,170	4,465	-------	3,063.28	2,186.53	-------
Clearwater	8,668	6,703	362	1,513	8,771	3,780	1,256.23	1,735.36	(1)
Custer	2,999	2,409	350	240	3,897	1,012	948.45	1,055.93	305.66
Elmore	8,751	2,978	590	5,183	10,029	3,065	1,948.56	1,941.29	547.54
Franklin [2]	8,254	4,794	159	3,301	8,686	-------	868.84	927.43	-------
Fremont	8,128	5,663	476	1,990	10,375	9,842	819.02	923.13	347.66
Gem [2]	4,411	3,492	348	571	4,708	-------	680.39	698.78	-------
Gooding [2]	8,030	4,237	419	3,380	8,622	-------	1,057.37	1,010.20	-------
Idaho	11,484	9,475	507	1,502	14,251	4,970	1,136.24	1,142.57	369.66
Jefferson [2]	8,014	5,183	242	2,589	9,261	-------	873.84	905.95	-------
Jerome [2]	7,497	5,037	456	2,004	7,934	-------	851.93	1,224.79	-------
Kootenai	16,129	9,891	735	5,503	17,396	11,789	818.73	951.99	420.14
Latah	15,608	13,268	414	1,926	19,644	7,805	876.95	1,085.78	379.58
Lemhi	4,126	3,315	512	299	4,917	1,989	888.65	934.83	381.04
Lewis	6,844	5,999	212	633	8,653	3,469	1,306.61	1,461.08	(1)
Lincoln	5,858	1,593	312	3,953	6,403	8,469	1,806.91	1,642.95	522.28
Madison [2]	6,254	4,924	290	1,040	7,099	-------	752.04	715.26	-------
Minidoka [2]	7,099	4,234	420	2,445	8,452	-------	844.82	827.31	-------
Nez Perce	17,757	13,372	659	3,726	17,128	7,573	986.50	1,109.39	(1)
Oneida	4,870	4,074	213	583	6,279	4,678	829.64	862.65	272.05
Owyhee	3,889	2,643	677	569	6,190	1,729	947.84	1,273.23	419.45
Payette [2]	5,460	3,838	573	1,049	5,845	-------	737.84	784.19	-------
Power [2]	8,187	3,580	340	4,267	9,080	-------	1,836.89	1,644.00	-------
Shoshone	21,382	15,072	308	6,002	18,821	9,518	1,074.47	1,314.03	631.35
Teton [2]	2,659	2,017	287	355	3,276	-------	744.19	771.78	-------
Twin Falls	24,719	19,444	1,696	3,579	29,165	7,809	821.23	905.10	456.59
Valley [2]	4,512	3,232	675	605	4,954	-------	1,219.46	1,848.60	-------
Washington	7,921	5,260	444	2,217	9,816	4,263	994.85	1,014.57	(1)

[1] Not computed; population not estimated.
[2] Organized since 1912.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX									AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1931							1922	1912	1931	1922	1912
	Total	State	County	Cities, towns, and villages	School districts	Road districts	Other civil divisions					
Total	$19,109	$2,813	$6,351	$2,390	$5,922	$1,605	$28	$18,569	$8,952	$4.46	$3.89	$4.15
Ada	1,590	224	428	428	492	15	3	1,274	840	4.61	3.41	4.41
Adams	119	26	65	5	23			137	60	3.01	2.82	3.28
Bannock	1,482	189	469	302	506	16		1,243	444	5.09	4.15	4.74
Bear Lake	318	55	122	29	112			328	125	3.79	3.71	4.03
Benewah [1]	357	53	122	30	103	49		423		4.32	4.37	
Bingham	746	105	305	72	261		3	774	324	4.73	4.46	6.11
Blaine	203	37	105	8	50	3		239	234	3.77	3.53	5.57
Boise	78	19	58		1			114	139	2.75	3.25	4.68
Bonner	565	90	190	37	208	40		590	373	4.06	3.50	3.63
Bonneville	726	110	273	85	254		4	805	251	4.47	4.97	5.13
Boundary [1]	240	35	124	13	68			251		4.46	3.89	
Butte [1]	92	14	38	7	33			105		4.44	4.49	
Camas [1]	100	20	59	2	17	2		107		3.42	3.34	
Canyon	1,037	151	282	203	342	59		1,099	567	4.49	4.32	4.47
Caribou [1]	149	32	72	13	32			176		3.32	5.07	
Cassia	521	58	173	31	192	67		490	131	5.92	4.30	6.34
Clark [1]	130	24	39	15	37	15		165		3.78	3.70	
Clearwater	376	56	142	13	95	70		337	149	4.34	3.84	3.94
Custer	212	21	73	11	47	60		147	62	7.07	3.77	6.13
Elmore	332	59	95	29	97	52		315	100	3.79	3.14	3.26
Franklin [1]	362	54	134	50	120		4	317		4.39	3.65	
Fremont	367	53	140	54	117		3	397	414	4.52	3.83	4.21
Gem [1]	227	29	96	23	72	7		212		5.15	4.45	
Gooding [1]	414	53	116	34	138	72	1	372		5.15	4.31	
Idaho	290	76	15	26	81	92		456	198	2.53	3.20	3.98

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, TOWNS, AND *VILLAGES, SCHOOL DISTRICTS*, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL *PROPERTY* TAX									AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—*ALL CIVIL DIVISIONS*		
	1931							1922	1912	1931	1922	1912
	Total	State	County	Cities, towns, and villages	School districts	Road districts	Other civil divisions					
Jefferson [1]	$375	$52	$152	$23	$125	$20	$3	$326	----------	$4.68	$3.52	----------
Jerome [1]	377	50	105	39	119	64	----------	366	----------	5.03	4.61	----------
Kootenai	757	104	240	96	247	70	----------	700	$327	4.69	4.02	$2.77
Latah	600	101	150	63	149	137	----------	636	264	3.84	3.24	3.38
Lemhi	204	28	116	14	46	----------	----------	197	101	4.94	4.01	5.08
Lewis	221	44	61	13	62	41	----------	271	92	3.23	3.13	2.65
Lincoln	269	39	74	12	97	47	----------	261	359	4.59	4.08	4.24
Madison [1]	300	41	124	28	103	----------	4	295	----------	4.80	4.16	----------
Minidoka [1]	358	46	107	28	117	57	3	392	----------	5.04	4.64	----------
Nez Perce	796	115	199	158	229	95	----------	684	334	4.48	3.99	4.41
Oneida	209	32	97	12	63	5	----------	225	153	4.29	3.58	3.27
Owyhee	168	29	95	1	33	10	----------	204	61	4.32	3.30	3.53
Payette [1]	284	36	71	47	95	35	----------	257	----------	5.20	4.40	----------
Power [1]	269	53	88	13	47	68	----------	304	----------	3.29	3.35	----------
Shoshone	769	138	271	90	247	23	----------	593	346	3.60	3.15	3.64
Teton [1]	155	17	84	6	48	----------	----------	151	----------	5.53	4.61	----------
Twin Falls	1,476	161	370	179	453	313	----------	1,359	321	5.97	4.66	4.11
Valley [1]	153	31	68	10	44	----------	----------	134	----------	3.39	2.70	----------
Washington	336	53	144	38	100	1	----------	341	183	4.24	3.47	4.29

[1] Organized since 1912.

ILLINOIS

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Illinois relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 102 counties, the 1,129 cities, towns, and villages, the 11,993 school districts, the 1,444 townships, and the 1,673 other civil divisions (drainage, road, park, sanitary, and various other districts), or a total of 16,342 political units that have power to levy taxes or incur debt. The only data received for the cities of Champaign, West Frankfort, De Kalb, Hoopeston, Eldorado, and Zeigler related to tax levies.

The data for Illinois were compiled from reports on file in the offices of the State auditor and the State superintendent of public instruction, Springfield, Ill., and from reports secured by local agents and through correspondence.

Fiscal year.—For Illinois the fiscal year reported for the State government is that ending June 30, 1932, while the statistics for the counties, the cities, towns, and villages, the school districts, the townships, and the other civil divisions are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Illinois on January 1, 1932, was 7,747,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1931.—The following statement discloses that for Illinois the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts by $33,454,456 This excess of governmental costs over revenue receipts was 21.1 percent for the State government, 17 percent for the counties, 3.6 percent for the cities, towns, and villages, and 19.5 percent for the other civil divisions. For the school districts and the townships, revenue receipts were in excess of governmental costs, the percent of excess being 4.7 for the school districts and 4.3 for the townships.

Although the aggregate of governmental costs, including those for capital outlays, is more than the revenue receipts, the revenue receipts exceed governmental costs, exclusive of capital outlays, by $122,778,044.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Percent of total	Total	Percent of total	Total	Percent of total	Total	Percent of total
Total	$558,900,332	100.0	$592,354,788	100.0	$1,290,544,743	100.0	$391,159,259	100.0
State government	88,998,551	15.9	107,804,844	18.2	221,403,953	17.2	28,348,632	7.2
Counties	46,329,900	8.3	54,198,250	9.1	75,717,198	5.9	34,187,908	8.7
Cities, towns, and villages	174,149,369	31.2	180,332,716	30.4	490 217,390	38.0	102,614,542	26.2
School districts	186,670,498	33.4	178,252,227	30.1	189,154,318	14.7	152,903,108	39.1
Townships	13,588,107	2.4	13,025,571	2.2	10,054,895	.8	19,697,238	5.0
Other civil divisions	49,163,407	8.8	58,741,180	9.9	303,996,989	23.6	53,407,771	13.7

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Illinois and all subdivisions of the State amounted to $558,900,332, or an average of $72.14 for each person in the State. Of this amount $88,998,551 was for the State; $46,329,900 for the counties; $174,149,869 for the cities, towns, and villages; $186,670,498 for the school districts; $13,588,107 for the townships; and $49,163,407 for the other civil divisions. The revenues collected include $332,913,110, general property taxes; $10,738,726, special taxes; $33,183, poll taxes; $63,600,195, licenses and permits; $47,671,843, special assessments; $34,440,049, subventions, donations, and pension assessments; $17,876,498, interest, rents, and highway privileges; $24,465,826, earnings of public service enterprises; $24,903,428, earnings of general departments; and $2,257,474, fines, forfeits, and escheats. Of the $34,440,049 classified as subventions, donations, and pension assessments, $9,921,119 represents subventions by the Federal Government to the State, principally for highways.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities, towns, and villages having a population of 2,500 and over.

General property taxes of the State, the counties, and urban places having a population of 2,500 and over amounted to $67,822,000 in 1912, $97,492,000 in 1922, and $106,862,504 in 1931, this being an increase of 9.6 percent from 1922 to 1931, and 57.6 percent from 1912 to 1931. Special taxes amounted to $1,613,000 in 1912, $3,082,000 in 1922, and $10,738,726 in 1931. Poll taxes amounted to $7,000 in 1922, and $14,414 in 1931. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to $15,193,000 in 1912, $27,818,000 in 1922, and $63,370,983 in 1931. Special assessments amounted to $10,557,000 in 1912, $20,557,000 in 1922, and $41,993, 876 in 1931.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Illinois and all subdivisions of the State for 1931 amounted to $592,354,788, or an average expenditure of $76.46 per person. Of the total amount expended, $107,804,844 was disbursed by the State government; $54,198,250 by the counties; $180,332,716 by the cities, towns, and villages; $178,252,227 by the school districts; $13,025,571 by the townships; and $58,741,180 by the other civil divisions The total comprises $360,198,758 for operation and maintenance of general departments; $15,707,156 for operation and maintenance of public service enterprises; $60,216,374 for interest on debt; and $156,232,500 for outlays or permanent improvements.

Payments for operation and maintenance of general departments for the government of the cities, towns, and villages are not shown by departments in tables 3 and 4, neither are those of townships in table 3, for the reason that for the most part the reports secured for these units did not admit of this distribution. Payments for operation and maintenance of general departments for the government of the State, the counties, the school districts, and the other civil divisions are shown by departments in table 3. Expenditures for maintenance of schools other than schools of the State government may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data were limited to States, counties, and cities, towns, and villages or other incorporated places with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places In the period from 1912 to 1931 the payments for operation and maintenance of general depart-

ments and public service enterprises of the State, counties, and cities, towns, and villages having a population of 2,500 and over increased from $81,952,000 to $202,434,739, or 147 percent; interest payments, from $5,576,000 to $32,805,658, or 488.3 percent; and outlay payments, from $28,042,000 to $100,417,349, or 258.1 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the cities, towns, and villages, the school districts, the townships, and the other civil divisions, by counties.

Table 6 presents for the individual cities, towns, and villages, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking fund assets, for the year 1931. The aggregate debt of the cities, towns, and villages in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1931, 1922, and 1912, covering the gross debt less sinking fund assets—total and per capita—of the government of the State, the counties, the cities, towns, and villages, the school districts, the townships, and the other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all the minor civil divisions of the county.

For 1931 the combined gross debt of Illinois and all subdivisions of the State less sinking fund assets set aside to meet such debt was $1,290,544,743, or an average per capita of $166.59. In 1922 the average per capita was $54.66, and in 1912, $23.62.

Of the total debt reported for 1931, $221,403,953 was for the State government; $75,717,198 for the counties; $490,217,390 for the cities, towns, and villages; $189,154,318 for the school districts; $10,054,895 for the townships; and $303,996,989 for the other civil divisions.

The gross debt of the State government, less sinking fund assets, increased 1,495.1 percent from 1922 to 1931 and 9,640.6 percent from 1912 to 1931. Similar debt for all minor civil divisions combined increased 205.3 percent from 1922 to 1931 and 679.2 percent from 1912 to 1931.

ASSESSED VALUATIONS

For the purpose of assessment, real and personal property is estimated at its fair market value. Assessments are made in counties under township organization by the township assessor, and in counties not under township organization, by the county treasurer. Municipalities may provide for the assessment, equalization, and collection of taxes by officers and boards performing such duties for the State, counties, and townships.

The assessed valuation of all property in Illinois subject to levies of the general property tax was $7,268,879,901 in 1931 as compared with $4,000,497,000 in 1922 and $2,343,673,000 in 1912. The per capita assessed valuation increased from $396.96 in 1912 to $600.70 in 1922, and to $938.28 in 1931.

TAX LEVIES

Taxes in counties under township organization are collected by the treasurer thereof. In counties not under township organization, the sheriff is ex-officio tax collector.

The total levies of the general property tax for the State and all subdivisions were $84,834,000 for 1912, $250,380,000 for 1922, and $391,159,259 for 1931, this being a per capita of $14.37, $37.60, and $50.49, respectively.

Of the total levies reported for 1931, $28,348,632 was for the State government; $34,187,968 for the counties; $102,614,542 for the cities, towns, and villages; $152,903,108 for the school districts; $19,697,238 for the townships; and $53,407,771 for the other civil divisions. The average rate of levy per $100 of the assessed valuation was $3.62 for 1912, $6.26 for 1922, and $5.38 for 1931.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS [a]	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
Grand total	7,747,000	$558,900	$72.14	[2] $407,285	$332,913	$34	$63,600	$47,672	$2,257	$31,564	$2,876	$17,876	$24,904	$24,466
State government	7,747,000	88,998	11.49	[2] 73,865	18,154	-------	44,973	-------	23	9,921	555	969	3,632	33
Counties	7,747,000	46,330	5.98	25,630	18,745	-------	6,885	-------	834	8,323	137	600	10,806	-------
Cities, towns, and villages	[3] 6,371,026	174,150	27.33	85,629	73,877	23	11,729	44,706	1,353	39	2,041	12,930	3,301	24,151
School districts	-------	186,671	(4)	166,308	166,308	-------	-------	-------	-------	13,246	29	1,875	5,213	-------
Townships	-------	13,588	(4)	13,307	13,293	4	10	24	12	32	3	14	196	-------
Other civil divisions	-------	49,163	(4)	42,546	42,536	7	3	2,942	35	3	111	1,488	1,756	282
ADAMS	62,900	2,414	38.38	1,714	1,440	-------	274	224	17	85	2	43	130	199
County	62,900	612	9.73	541	280	-------	261	-------	10	18	-------	-------	43	-------
Cities, towns, and villages	44,112	759	17.21	364	351	-------	13	138	7	-------	2	36	13	199
School districts	-------	790	(4)	651	651	-------	-------	-------	-------	66	-------	3	70	-------
Townships	-------	132	(4)	130	130	-------	-------	-------	-------	1	-------	-------	1	-------
Other civil divisions	-------	121	(4)	28	28	-------	-------	86	-------	-------	-------	4	3	-------
ALEXANDER	22,542	725	32.16	586	548	-------	38	59	4	52	-------	3	19	2
County	22,542	182	8.07	152	134	-------	18	-------	1	19	-------	-------	10	-------
Cities, towns, and villages	15,000	142	9.47	133	113	-------	20	2	3	-------	-------	2	-------	2
School districts	-------	323	(4)	280	280	-------	-------	-------	-------	33	-------	1	9	-------
Other civil divisions	-------	78	(4)	21	21	-------	-------	57	-------	-------	-------	-------	-------	-------
BOND	14,406	442	30.68	309	275	-------	34	12	1	27	-------	1	75	17
County	14,406	113	7.84	88	54	-------	34	-------	1	5	-------	-------	19	-------
Cities, towns, and villages	6,425	71	11.05	41	41	-------	-------	12	-------	-------	-------	-------	1	17
School districts	-------	209	(4)	131	131	-------	-------	-------	-------	22	-------	1	55	-------
Townships	-------	49	(4)	49	49	-------	-------	-------	-------	-------	-------	-------	-------	-------
BOONE	15,078	791	52.46	630	614	-------	16	35	3	19	-------	3	68	33
County	15,078	175	11.61	143	132	-------	11	-------	1	2	-------	-------	29	-------
Cities, towns, and villages	8,946	191	21.35	124	119	-------	5	29	2	-------	-------	1	2	33
School districts	-------	317	(4)	261	261	-------	-------	-------	-------	17	-------	2	37	-------
Townships	-------	80	(4)	80	80	-------	-------	-------	-------	-------	-------	-------	-------	-------
Other civil divisions	-------	28	(4)	22	22	-------	-------	6	-------	-------	-------	-------	-------	-------

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
BROWN	7,892	$301	$38 14	$198	$186	----	$12	$11	$2	$22	----	$3	$62	$3
County	7,892	96	12. 16	57	46	----	11	----	1	3	----	----	35	----
Cities, towns, and villages	2,641	22	8 33	15	14	----	1	----	1	----	----	3	----	3
School districts	----	141	(4)	95	95	----	----	----	----	19	----	----	27	----
Townships	----	31	(4)	31	31	----	----	----	----	----	----	----	----	----
Other civil divisions	----	11	(4)	----	----	----	----	11	----	----	----	----	----	----
BUREAU	38,845	1,942	49. 99	1,547	1,428	----	119	26	8	81	----	22	99	159
County	38,845	395	10. 17	312	202	----	110	----	8	9	----	2	64	----
Cities, towns, and villages	22,908	339	14. 80	132	123	----	9	26	----	----	----	12	10	159
School districts	----	944	(4)	842	842	----	----	----	----	72	----	8	22	----
Townships	----	264	(4)	261	261	----	----	----	----	----	----	----	3	----
CALHOUN	8,034	212	26 39	176	164	$1	11	3	1	5	----	1	26	----
County	8,034	64	7. 97	43	32	----	11	----	1	3	----	----	17	----
Cities, towns, and villages	1,937	8	4. 13	7	7	----	----	----	----	----	----	----	1	----
School districts	----	116	(4)	106	106	----	----	----	----	2	----	1	7	----
Other civil divisions	----	24	(4)	20	19	1	----	3	----	----	----	----	1	----
CARROLL	18,433	832	45. 14	690	639	----	51	12	4	36	----	6	53	31
County	18,433	168	9. 11	141	92	----	49	----	3	3	----	----	21	----
Cities, towns, and villages	10,517	143	13. 60	104	102	----	2	5	1	----	----	----	2	31
School districts	----	418	(4)	354	354	----	----	----	----	33	----	6	25	----
Townships	----	91	(4)	86	86	----	----	----	----	----	----	----	5	----
Other civil divisions	----	12	(4)	5	5	----	----	7	----	----	----	----	----	----
CASS	16,537	618	39. 18	445	417	----	28	26	----	25	$8	3	66	75
County	16,537	132	7. 98	106	78	----	28	----	----	----	8	----	18	----
Cities, towns, and villages	10,127	177	17. 48	74	74	----	----	7	----	----	----	----	21	75
School districts	----	242	(4)	179	179	----	----	----	----	25	----	3	25	----
Townships	----	77	(4)	75	75	----	----	----	----	----	----	----	2	----
Other civil divisions	----	30	(4)	11	11	----	----	19	----	----	----	----	----	----

CHAMPAIGN	65,500	3,316	50.63	2,579	2,465	114	167	15	282	12	199	62
County	65,500	977	14.92	701	596	105		2	188		89	
Cities, towns, and villages[5]	22,901	378	16.42	143	134	9	150	7		2	2	62
School districts		1,621	(4)	1,403	1,403				94	10	114	
Townships		250	(4)	243	243		4				3	
Other civil divisions		92	(4)	89	89		3					
CHRISTIAN	37,538	1,612	42.94	1,262	1,148	114	39	3	81	3	132	92
County	37,538	382	10.18	292	181	111		3	16		71	
Cities, towns, and villages	21,817	203	9.30	96	92	3	14				1	92
School districts		755	(4)	630	630				62	3	60	
Townships		236	(4)	233	233				3			
Other civil divisions		36	(4)	11	11		25					
CLARK	17,872	787	44.04	616	573	43	25	3	47	3	1	43	49
County	17,872	134	7.50	105	62	43		3	1			25	
Cities, towns, and villages	6,420	111	17.29	36	36		25					1	49
School districts		440	(4)	373	373				46	3	1	17	
Townships		102	(4)	102	102								
CLAY	16,155	518	32.06	287	281	6	26	1	41	2	66	95
County	16,155	56	3.47	36	30	6		1	4		15	
Cities, towns, and villages	6,936	155	22.35	33	33		26				1	95
School districts		269	(4)	180	180				37	2	50	
Townships		38	(4)	38	38							
CLINTON	21,369	522	24.43	363	317	46	11	8	41	3	37	59
County	21,369	148	6.93	114	72	42		7	5		22	
Cities, towns, and villages	9,417	113	2.00	45	41	4	6	1		2		59
School districts		180	(4)	128	128				35	1	15	
Townships		76	(4)	76	76							
Other civil divisions		5	(4)				5					
COLES	37,700	1,291	31.24	863	809	54	100	2	132	10	125	59
County	37,700	284	7.53	164	112	52		2	59		59	
Cities, towns, and villages	25,217	275	10.91	141	139	2	67			8		59
School districts		555	(4)	422	422				73	2	58	
Townships		141	(4)	132	132		5				4	
Other civil divisions		36	(4)	4	4		28				4	
COOK	4,140,800	311,549	75.24	217,136	206,837	10,299	33,380	1,529	14,110	2,053	15,882	10,995	16,461
County	4,140,800	17,539	4.24	3,617	3,516	101		424	6,807	106	485	6,100	
Cities, towns, and villages	4,052,935	132,713	32.74	66,163	55,966	10,197	32,529	1,068	5	1,942	12,440	2,381	16,185
School districts		117,973	(4)	108,101	108,101				7,297		1,516	1,059	
Townships		384	(4)	375	374	1		2	1		2	4	
Other civil divisions		12,940	(4)	38,880	38,880		851	35		5	1,439	1,451	279
CRAWFORD	21,085	967	45.86	814	751	63	27	3	60	2	61	
County	21,085	185	8.77	138	76	62		1	19		27	
Cities, towns, and villages	8,129	88	10.83	60	59	1	27				1	
School districts		563	(4)	488	188				41	2	32	
Townships		126	(4)	123	123			2			1	
Other civil divisions		5	(4)	5	5							

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
CUMBERLAND	10,419	$318	$30 52	$230	$210	-------	$20	$1	$1	$39	-------	$1	$44	$2
County	10,419	95	9 12	64	45	-------	19	-------	1	7	-------	-------	23	-------
Cities, towns, and villages	3,020	23	7.62	21	20	-------	1	-------	-------	-------	-------	-------	-------	2
School districts	-------	154	(4)	101	101	-------	-------	-------	-------	32	-------	1	20	-------
Townships	-------	45	(4)	44	44	-------	-------	-------	-------	-------	-------	-------	1	-------
Other civil divisions	-------	1	(4)	-------	-------	-------	-------	1	-------	-------	-------	-------	-------	-------
DE KALB	32,900	1,627	49.45	1,350	1,254	-------	96	55	7	30	$1	4	136	44
County	32,900	346	10.52	281	187	-------	94	-------	6	6	-------	-------	53	-------
Cities, towns, and villages [6]	11,483	169	14.72	89	87	-------	2	33	1	-------	-------	1	1	44
School districts	-------	859	(4)	758	758	-------	-------	-------	-------	24	-------	3	74	-------
Townships	-------	204	(4)	201	201	-------	-------	-------	-------	-------	-------	1	2	-------
Other civil divisions	-------	49	(4)	21	21	-------	-------	22	-------	-------	-------	-------	6	-------
DE WITT	18,598	829	44.57	695	670	-------	25	9	3	34	1	1	66	20
County	18,598	171	9.19	135	110	-------	25	-------	2	3	-------	-------	31	-------
Cities, towns, and villages	9,774	115	11.77	82	82	-------	-------	1	1	-------	1	-------	10	20
School districts	-------	429	(4)	367	367	-------	-------	-------	-------	31	-------	1	21	-------
Townships	-------	115	(4)	111	111	-------	-------	-------	-------	-------	-------	-------	4	-------
Other civil divisions	-------	8	(4)	-------	-------	-------	-------	8	-------	-------	-------	-------	-------	-------
DOUGLAS	17,914	895	49 96	707	670	-------	37	30	4	76	-------	3	70	5
County	17,914	195	10.89	139	102	-------	37	-------	4	9	-------	-------	43	-------
Cities, towns, and villages	9,602	80	8.33	53	53	-------	-------	22	-------	-------	-------	-------	-------	5
School districts	-------	471	(4)	375	375	-------	-------	-------	-------	67	-------	3	26	-------
Townships	-------	138	(4)	137	137	-------	-------	-------	-------	-------	-------	-------	1	-------
Other civil divisions	-------	11	(4)	3	3	-------	-------	8	-------	-------	-------	-------	-------	-------
DU PAGE	100,500	7,627	75.89	4,122	3,785	-------	337	2,281	16	195	2	64	364	583
County	100,500	823	8.19	679	419	-------	260	-------	5	8	-------	-------	131	-------
Cities, towns, and villages	77,148	3,628	47.03	706	629	-------	77	2,166	10	-------	-------	1	117	583
School districts	-------	2,588	(4)	2,293	2,293	-------	-------	-------	-------	187	1	7	100	-------
Townships	-------	248	(4)	239	239	-------	-------	-------	1	-------	-------	-------	8	-------
Other civil divisions	-------	340	(4)	205	205	-------	-------	115	-------	-------	-------	12	8	-------

EDGAR	24,966	1,043	41.78	865	801		64	4	2	47		2	86	37
County	24,966	231	9.25	194	136		58		2	8			27	
Cities, towns, and villages	12,813	122	9.52	81	75		6	2					2	37
School districts		508	(4)	410	410					39		2	57	
Townships		180	(4)	180	180									
Other civil divisions		2	(4)					2						
EDWARDS	8,303	235	28.30	163	149	$1	13	30	1	16		1	20	4
County	8,303	50	6.02	35	22		13		1	3			11	
Cities, towns, and villages	3,157	35	11.09	14	14			15					2	4
School districts		116	(4)	95	95					13		1	7	
Other civil divisions		34	(4)	19	18	1		15						
EFFINGHAM	19,013	548	28.82	403	377		26	14	2	35		3	69	22
County	19,013	100	5.26	74	54		20		1	7			18	
Cities, towns, and villages	9,315	104	11.16	61	55		6	14	1			2	4	22
School districts		265	(4)	189	189					28		1	47	
Townships		79	(4)	79	79									
FAYETTE	23,487	617	26.27	444	434		10	42	1	51		4	68	7
County	23,487	66	2.81	49	40		9			2			15	
Cities, towns, and villages	8,031	88	10.96	43	42		1	35	1			2		7
School districts		396	(4)	294	294					49		2	51	
Townships		60	(4)	58	58								2	
Other civil divisions		7	(4)					7						
FORD	15,489	675	43.58	515	504		11	33	2	29		9	63	24
County	15,489	95	6.13	72	64		8		1	3			19	
Cities, towns, and villages	7,888	99	12.55	61	58		3	11	1				2	24
School districts		348	(4)	274	274					26		9	39	
Townships		111	(4)	108	108								3	
Other civil divisions		22	(4)					22						
FRANKLIN	59,800	1,271	21.25	945	880		65	16	10	224		1	66	9
County	59,800	206	3.44	143	83		60		10	13		1	39	
Cities, towns, and villages [7]	24,631	109	4.43	82	77		5	16					2	9
School districts		826	(4)	590	590					211			25	
Townships		130	(4)	130	130									
FULTON	43,983	1,746	39.70	1,376	1,293		83	74	10	92		6	145	43
County	43,983	341	7.75	262	187		75		10	10		2	57	
Cities, towns, and villages	25,314	217	8.57	151	143		8	14				1	8	43
School districts		949	(4)	786	786					82		3	78	
Townships		162	(4)	161	161								1	
Other civil divisions		77	(4)	16	16			60					1	
GALLATIN	10,091	238	23.59	175	174		1	14	2	19		2	26	
County	10,091	41	4.06	22	22		1		2	3			13	
Cities, towns, and villages	4,272	17	3.98	16	16			1						
School districts		122	(4)	91	91					16		2	13	
Townships		45	(4)	45	45									
Other civil divisions		13	(4)					13						

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
GREENE	20,417	$664	$32.52	$474	$450	----	$24	$60	$2	$78	----	$4	$34	$12
County	20,417	89	4.36	66	42	----	24	----	2	20	----	----	1	----
Cities, towns, and villages	10,339	84	8.12	63	63	----	----	8	----	----	----	1	----	12
School districts	----	364	(4)	273	273	----	----	----	----	58	----	3	30	----
Townships	----	74	(4)	71	71	----	----	----	----	----	----	----	3	----
Other civil divisions	----	53	(4)	1	1	----	----	52	----	----	----	----	----	----
GRUNDY	18,700	996	53.26	774	702	----	72	92	3	30	----	2	73	22
County	18,700	231	12.35	188	124	----	64	----	1	4	----	----	38	----
Cities, towns, and villages	10,904	209	19.17	94	86	----	8	90	2	----	----	----	1	22
School districts	----	415	(4)	354	354	----	----	----	----	26	----	2	33	----
Townships	----	138	(4)	137	137	----	----	----	----	----	----	----	1	----
Other civil divisions	----	3	(4)	1	1	----	----	2	----	----	----	----	----	----
HAMILTON	12,995	365	28.09	211	194	$1	16	31	1	33	----	1	56	32
County	12,995	72	5.54	46	31	----	15	----	1	3	----	----	22	----
Cities, towns, and villages	3,394	50	14.73	15	13	1	1	3	----	----	----	----	----	32
School districts	----	186	(4)	121	121	----	----	----	----	30	----	1	34	----
Townships	----	29	(4)	29	29	----	----	----	----	----	----	----	----	----
Other civil divisions	----	28	(4)	----	----	----	----	28	----	----	----	----	----	----
HANCOCK	26,420	1,015	38.42	856	799	----	57	10	3	50	$1	4	83	8
County	26,420	259	9.80	201	146	----	55	----	2	6	----	----	50	----
Cities, towns, and villages	12,626	121	9.58	102	100	----	2	10	1	----	----	----	----	8
School districts	----	525	(4)	444	444	----	----	----	----	44	1	4	32	----
Townships	----	105	(4)	104	104	----	----	----	----	----	----	----	1	----
Other civil divisions	----	5	(4)	5	5	----	----	----	----	----	----	----	----	----
HARDIN	6,955	149	21.42	104	93	2	9	----	1	13	----	----	31	----
County	6,955	48	6 90	25	16	----	9	----	1	3	----	----	19	----
Cities, towns, and villages	2,712	16	5.90	15	15	----	----	----	----	----	----	----	1	----
School districts	----	74	(4)	53	53	----	----	----	----	10	----	----	11	----
Other civil divisions	----	11	(4)	11	9	2	----	----	----	----	----	----	----	----

HENDERSON	8,778	409	46.59	349	327		22	13		16		1	29	1
County	8,778	109	12.42	87	65		22			3			19	
Cities, towns, and villages	2,878	20	6.95	19	19									1
School districts		214	(4)	190	190					13		1	10	
Townships		53	(4)	53	53									
Other civil divisions		13	(4)					13						
HENRY	43,851	1,910	43.56	1,296	1,159		137	132	20	127	107	6	137	8
County	43,851	364	8.30	275	142		133		15	11			63	
Cities, towns, and villages	28,412	475	16.72	228	224		4	129	4		1	1	27	8
School districts		724	(4)	574	574					104		5	41	
Townships		230	(4)	214	214				1	12			3	
Other civil divisions		117	(4)	5	5			3			106		3	
IROQUOIS	32,913	1,672	50.80	1,343	1,254		89	78	3	103		11	115	19
County	32,913	401	12.18	292	205		87		2	44			63	
Cities, towns, and villages	14,690	122	8.30	92	90		2	8	1			1	1	19
School districts		747	(4)	637	637					59		8	43	
Townships		332	(4)	322	322							2	8	
Other civil divisions		70	(4)					70						
JACKSON	35,680	1,077	30.18	648	612		36	162	11	106			85	6
County	35,680	176	4.93	95	73		22		9	12			60	
Cities, towns, and villages	21,334	312	14.62	87	73		14	158	2					6
School districts		495	(4)	376	376					94			25	
Townships		79	(4)	79	79									
Other civil divisions		15	(4)	11	11			4						
JASPER	12,809	456	35.60	309	282		27	8		59		2	37	4
County	12,809	70	5.46	49	24		25			3			18	
Cities, towns, and villages	3,409	58	17.01	14	12		2	2					1	4
School districts		284	(4)	209	209					56		2	17	
Townships		38	(4)	37	37								1	
Other civil divisions		6	(4)					6						
JEFFERSON	31,500	825	26.19	621	537		84	69		81		21	33	
County	31,500	171	5.43	150	74		76			2		19		
Cities, towns, and villages	15,199	166	10.92	94	86		8	69					3	
School districts		404	(4)	294	294					79		2	29	
Townships		84	(4)	83	83								1	
JERSEY	12,556	370	29.47	263	241		22	39	1	37		4	26	
County	12,556	74	5.89	57	41		16		1	14			2	
Cities, towns, and villages	5,936	73	12.30	42	36		6	29					2	
School districts		168	(4)	119	119					23		4	22	
Townships		45	(4)	45	45									
Other civil divisions		10	(4)					10						

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
JO DAVIESS	20,235	$822	$40.62	$707	$645	----	$62	$16	$2	$35	----	$3	$32	$27
County	20,235	134	6.62	122	64	----	58	----	----	5	----	----	7	----
Cities, towns, and villages	10,363	202	19.49	156	152	----	4	16	2	----	----	----	1	27
School districts	----	365	(4)	309	309	----	----	----	----	30	----	3	23	----
Townships	----	121	(4)	120	120	----	----	----	----	----	----	----	1	----
JOHNSON	10,203	268	26.27	181	172	$1	8	3	----	35	----	----	49	----
County	10,203	72	7.06	52	44	----	8	----	----	8	----	----	12	----
Cities, towns, and villages	2,741	13	4.74	13	13	----	----	----	----	----	----	----	----	----
School districts	----	160	(4)	97	97	----	----	----	----	27	----	----	36	----
Other civil divisions	----	23	(4)	19	18	1	----	3	----	----	----	----	1	----
KANE	129,700	7,015	54.09	4,653	4,334	----	319	1,043	30	155	$3	49	404	678
County	129,700	898	6.92	592	384	----	208	----	20	26	----	----	260	----
Cities, towns, and villages	107,473	2,996	27.88	1,183	1,072	----	111	1,041	10	----	3	39	42	678
School districts	----	2,472	(4)	2,238	2,238	----	----	----	----	129	----	8	97	----
Townships	----	325	(4)	323	323	----	----	----	----	----	----	----	2	----
Other civil divisions	----	324	(4)	317	317	----	----	2	----	----	----	2	3	----
KANKAKEE	50,800	1,701	33.48	1,303	1,158	----	145	169	3	60	----	4	149	13
County	50,800	360	7.09	259	144	----	115	----	2	6	----	----	93	----
Cities, towns, and villages	31,557	348	11.03	188	158	----	30	139	1	----	----	----	7	13
School districts	----	700	(4)	597	597	----	----	----	----	54	----	4	45	----
Townships	----	231	(4)	228	228	----	----	----	----	----	----	----	3	----
Other civil divisions	----	62	(4)	31	31	----	----	30	----	----	----	----	1	----
KENDALL	10,600	462	43.58	383	355	----	28	10	----	16	----	1	46	6
County	10,600	99	9.34	75	50	----	25	----	----	3	----	----	21	----
Cities, towns, and villages	4,353	40	9.19	26	23	----	3	8	----	----	----	----	----	6
School districts	----	238	(4)	199	199	----	----	----	----	13	----	1	25	----
Townships	----	83	(4)	83	83	----	----	----	----	----	----	----	----	----
Other civil divisions	----	2	(4)	----	----	----	----	2	----	----	----	----	----	----

KNOX	52,100	2,581	49.54	1,802	1,707		95	301	13	109		12	169	175
County	52,100	459	8.81	321	233		88		5	38			95	
Cities, towns, and villages	38,524	908	23.57	425	418		7	287	8			10	3	175
School districts		825	(4)	684	684					71		2	68	
Townships		195	(4)	194	194								1	
Other civil divisions		194	(4)	178	178			14					2	
LAKE	109,500	7,398	67.56	4,985	4,780		205	1,474	68	146	1	55	237	432
County	109,500	741	6.77	604	535		69		32	11		15	79	
Cities, towns, and villages	88,120	3,124	35.45	1,142	1,006		136	1,415	36	17	1	29	52	432
School districts		2,873	(4)	2,695	2,695					118		7	53	
Townships		313	(4)	312	312								1	
Other civil divisions		347	(4)	232	232			59				4	52	
LA SALLE	98,500	4,305	43.71	3,461	3,178	10	273	118	20	227	13	17	156	293
County	98,500	834	8.47	694	477		217		14	102			24	
Cities, towns, and villages	72,867	1,106	15.18	671	605	10	56	117	6			6	13	293
School districts		1,874	(4)	1,618	1,618					125	13	11	107	
Townships		490	(4)	478	478								12	
Other civil divisions		1	(4)					1						
LAWRENCE	22,000	621	28.23	469	437	1	31	32	1	44		1	74	
County	22,000	126	5.73	84	58		26		1	10			31	
Cities, towns, and villages	11,276	81	7.18	54	49		5	25					2	
School districts		340	(4)	264	264					34		1	41	
Townships		66	(4)	66	65	1								
Other civil divisions		8	(4)	1	1			7						
LEE	33,100	1,492	45.08	1,174	1,084		90	89	6	52		7	160	4
County	33,100	299	9.03	240	154		86		4	8		2	45	
Cities, towns, and villages	15,961	207	12.97	143	140		3	56	2	1			1	4
School districts		762	(4)	602	602					43		4	113	
Townships		186	(4)	180	180			4				1	1	
Other civil divisions		38	(4)	9	8		1	29						
LIVINGSTON	39,100	2,126	54.37	1,738	1,578	2	158	44		175	2	28	121	18
County	39,100	506	12.94	391	236		155			61		11	43	
Cities, towns, and villages	18,913	233	12.32	161	156	2	3	40		8	2		4	18
School districts		996	(4)	808	808					104		13	71	
Townships		387	(4)	378	378					2		4	3	
Other civil divisions		4	(4)					4						
LOGAN	28,863	1,329	46.05	1,098	1,015	1	82	88	1	44	2	5	82	9
County	28,863	311	10.78	271	196		75			7		2	31	
Cities, towns, and villages	18,199	162	8.90	111	103	1	7	38	1		2		1	9
School districts		648	(4)	559	559					37		3	49	
Townships		158	(4)	157	157								1	
Other civil divisions		50	(4)					50						

See footnotes at end of table.

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TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
McDONOUGH	27,400	$1,125	$41 06	$838	$763		$75	$64	$2	$49	$1	$10	$104	$57
County	27,400	315	11.50	248	176		72		1	5			61	
Cities, towns, and villages	16,090	234	14.54	96	93		3	64	1			1	9	57
School districts		456	(*)	375	375					44		1	36	
Townships		120	(*)	119	119								1	
McHENRY	35,400	1,909	53 93	1,268	1,217	$3	48	324	3	55		9	47	203
County	35,400	240	6 78	211	181		30		2	6			21	
Cities, towns, and villages	20,074	701	34.92	202	183	3	16	289				2	5	203
School districts		740	(*)	671	671					49		4	16	
Townships		171	(*)	169	167		2		1				1	
Other civil divisions		57	(*)	15	15			35				3	4	
McLEAN	73,600	3,659	49.71	2,815	2,581		234	167	16	114	6	34	197	310
County	73,600	810	11.01	703	494		209		8	12			87	
Cities, towns, and villages	49,519	937	18 92	424	399		25	150	8	1	5	16	23	310
School districts		1,433	(*)	1,244	1,244					95		17	77	
Townships		393	(*)	376	376					6	1		10	
Other civil divisions		86	(*)	68	68			17				1		
MACON	84,600	3,804	44 96	2,650	2,457		193	508	15	146	1	28	155	301
County	84,600	676	7.99	559	378		181		7	29			81	
Cities, towns, and villages	63,644	1,287	20.22	470	458		12	481	8	2	1	16	8	301
School districts		1,426	(*)	1,250	1,250					115		10	51	
Townships		201	(*)	192	192			7					2	
Other civil divisions		214	(*)	179	179			20				2	13	
MACOUPIN	48,703	1,428	29.32	1,106	1,058		48	30		124	1	9	65	93
County	48,703	196	4.02	158	118		40			4			34	
Cities, towns, and villages	31,834	244	7 66	118	111		7	27			1	5		93
School districts		848	(*)	693	693					120		4	31	
Townships		137	(*)	137	136		1							
Other civil divisions		3	(*)					3						

MADISON	150,100	4,738	31.57	3,434	3,214	1	219	605	13	224	21	28	251	162
County	150,100	509	3 39	345	236		109		3	27	17	5	112	
Cities, towns, and villages	116,261	1,583	13 62	804	693	1	110	557	10	4	4	16	29	159
School districts		2,308	(4)	2,003	2,003					193		6	106	
Townships		251	(4)	247	247							1	3	
Other civil divisions		87	(4)	35	35			48					1	3
MARION	35,635	1,431	40.16	953	870		83	100	7	104		2	129	136
County	35,635	210	5.89	158	94		64		5	10			37	
Cities, towns, and villages	24,797	406	16 37	163	144		19	100	2			1	4	136
School districts		739	(4)	560	560					94		1	84	
Townships		76	(4)	72	72								4	
MARSHALL	13,023	642	49.30	567	542		25	5	2	36		2	18	12
County	13,023	150	11 52	127	104		23		2	18			3	
Cities, towns, and villages	6,580	62	9.42	48	46		2	1					1	12
School districts		324	(4)	291	291					18		2	13	
Townships		102	(4)	101	101								1	
Other civil divisions		4	(4)					4						
MASON	15,115	606	40.09	467	453	1	13	33	2	34	1	3	56	10
County	15,115	143	9.46	92	81		11		1	10			40	
Cities, towns, and villages	8,081	62	7.67	35	32	1	2	14			1		2	10
School districts		306	(4)	268	268					24		3	11	
Townships		76	(4)	72	72				1				3	
Other civil divisions		19	(4)					19						
MASSAC	14,200	356	25.07	265	241		24	28	2	35		1	23	2
County	14,200	55	3.87	31	15		16		1	4			19	
Cities, towns, and villages	7,371	66	8.95	47	39		8	16	1					2
School districts		196	(4)	160	160					31		1	4	
Other civil divisions		39	(4)	27	27			12						
MENARD	10,575	474	44.82	366	337		29	4	3	28	1	1	71	
County	10,575	134	12.67	97	68		29		3	4			30	
Cities, towns, and villages	4,932	39	7.91	38	38						1			
School districts		240	(4)	176	176					24		1	39	
Other civil divisions		61	(4)	55	55			4					2	
MERCER	16,641	832	50.00	628	627		1	19	1	94	1	3	86	
County	16,641	160	9.61	95	94		1		1	41			23	
Cities, towns, and villages	6,590	44	6.68	40	40			3			1			
School districts		494	(4)	388	388					53		3	50	
Townships		118	(4)	105	105								13	
Other civil divisions		16	(4)					16						
MONROE	12,369	366	29.59	277	260		17	11	1	17		1	13	46
County	12,369	82	6 63	76	61		15		1	2			3	
Cities, towns, and villages	5,110	91	17.81	33	31		2	10					2	46
School districts		149	(4)	128	128					15		1	5	
Other civil divisions		44	(4)	40	40			1					3	

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
MONTGOMERY	35,278	$1,189	$33 70	$1,006	$967	$2	$37	$9	$1	$74		$3	$79	$17
County	35,278	214	6.07	177	147		30			7			30	
Cities, towns, and villages	22,782	183	8.03	140	132	1	7	8	1				17	17
School districts		646	(4)	545	545					67		3	31	
Townships		145	(4)	144	143	1							1	
Other civil divisions		1	(4)					1						
MORGAN	34,400	1,118	32 50	737	689		48	183	2	48		3	69	76
County	34,400	223	6.48	210	165		45			9			4	
Cities, towns, and villages	23,051	386	16.75	131	128		3	174	2				3	76
School districts		441	(4)	342	342					39		3	57	
Other civil divisions		68	(4)	54	54			9					5	
MOULTRIE	13,247	615	46.43	438	429		9	22		42		3	53	57
County	13,247	117	8.83	75	66		9			6			36	
Cities, towns, and villages	5,219	98	18.78	29	29			10				2		57
School districts		264	(4)	215	215					32		1	16	
Townships		118	(4)	113	113					4			1	
Other civil divisions		18	(4)	6	6			12						
OGLE	28,300	1,407	49.72	1,113	1,066		47	15	2	41	$11	19	58	148
County	28,300	264	9 33	217	174		43		1	4			42	
Cities, towns, and villages	12,957	303	23.39	126	122		4	12	1			15	1	148
School districts		638	(4)	575	575					37	11	3	12	
Townships		199	(4)	195	195							1	3	
Other civil divisions		3	(4)					3						
PEORIA	146,400	5,919	40.43	4,910	4,594		316	383	26	145	22	62	362	9
County	146,400	973	6.65	663	494		169		4	46		1	259	
Cities, towns, and villages	120,839	2,057	17 02	1,584	1,437		147	365	22		22	32	23	9
School districts		2,136	(4)	1,989	1,989					99		12	36	
Townships		191	(4)	188	188								3	
Other civil divisions		562	(4)	486	486			18				17	41	

PERRY	22,767	510	22.40	413	390	1	22	3	3	37		1	37	16
County	22,767	93	4.08	68	50		18		2	5			18	
Cities, towns, and villages	12,844	81	6.31	61	57		4	3	1					16
School districts		306	(4)	254	254					32		1	19	
Other civil divisions		30	(4)	30	29	1								
PIATT	15,588	933	59.85	756	725		31	53	2	34	1	2	70	15
County	15,588	184	11.80	141	111		30		2	8			33	
Cities, towns, and villages	7,521	75	9.97	56	55		1	1			1		2	15
School districts		500	(4)	440	440					26		2	32	
Townships		122	(4)	119	119								3	
Other civil divisions		52	(4)					52						
PIKE	24,357	1,227	50.38	884	816		68	123	4	106		3	93	14
County	24,357	214	8.79	165	98		67		3	15			31	
Cities, towns, and villages	9,886	79	7.99	53	52		1	11	1					14
School districts		700	(4)	550	550					90		3	57	
Townships		121	(4)	116	116					1			4	
Other civil divisions		113	(4)					112					1	
POPE	7,996	160	20.01	120	107	1	12	6		15		1	18	
County	7,996	62	7.75	45	33		12			7			10	
Cities, towns, and villages	1,299	4	3.08	4	4									
School districts		67	(4)	51	51					8		1	7	
Other civil divisions		27	(4)	20	19	1		6					1	
PULASKI	14,900	331	22.21	228	216		12	10	1	44		1	47	
County	14,900	88	5.91	37	25		12		1	26			24	
Cities, towns, and villages	7,702	35	4.54	34	34								1	
School districts		172	(4)	135	135					18		1	18	
Other civil divisions		36	(4)	22	22			10					4	
PUTNAM	5,235	228	43.55	177	169		8	20		11		1	15	4
County	5,235	31	5.92	26	20		6			3			2	
Cities, towns, and villages	2,385	15	6.29	8	6		2	1					2	4
School districts		118	(4)	100	100					8		1	9	
Townships		45	(4)	43	43								2	
Other civil divisions		19	(4)					19						
RANDOLPH	29,300	802	27.37	563	499		64	70		51		3	55	60
County	29,300	217	7.41	198	139		59			1			18	
Cities, towns, and villages	14,617	196	13.41	64	59		5	69				2	1	60
School districts		333	(4)	247	247					50		1	35	
Other civil divisions		56	(4)	54	54			1					1	
RICHLAND	14,100	407	28.87	260	210		50	27	1	43		1	45	30
County	14,100	102	7.23	79	31		48		1	3			19	
Cities, towns, and villages	7,283	94	12.91	37	35		2	27						30
School districts		169	(4)	102	102					40		1	26	
Townships		42	(4)	42	42									

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
ROCK ISLAND	99,200	$4,748	$47.86	$3,271	$3,084	----	$187	$571	$80	$133	$28	$97	$266	$302
County	99,200	853	8.60	551	452	----	99	----	61	66	----	53	122	----
Cities, towns, and villages	87,749	1,790	20.40	784	696	----	88	550	19	----	28	27	80	302
School districts	----	2,004	(4)	*1,857*	*1,857*	----	----	----	----	66	----	17	64	----
Townships	----	80	(4)	79	79	----	----	----	----	1	----	----	----	----
Other civil divisions	----	21	(4)	----	----	----	----	21	----	----	----	----	----	----
ST. CLAIR	161,400	6,816	42.33	5,481	4,728	$1	752	770	33	200	3	31	264	34
County	161,400	1,463	9.06	1,307	738	----	569	----	18	23	----	2	113	----
Cities, towns, and villages	131,251	2,022	15.41	1,224	1,041	1	182	682	14	----	3	14	51	34
School districts	----	2,813	(4)	*2,540*	*2,540*	----	----	----	----	177	----	13	83	----
Townships	----	188	(4)	186	185	----	1	----	1	----	----	----	*1*	----
Other civil divisions	----	*330*	(4)	224	224	----	----	88	----	----	----	2	16	----
SALINE	37,100	1,101	29.68	861	758	----	103	39	7	133	----	----	61	----
County	37,100	329	8.87	293	190	----	103	----	4	10	----	----	22	----
Cities, towns, and villages [5]	17,171	108	6.29	64	64	----	----	33	3	----	----	----	8	----
School districts	----	546	(4)	*394*	*394*	----	----	----	----	123	----	----	29	----
Townships	----	112	(4)	110	110	----	----	----	----	----	----	----	*2*	----
Other civil divisions	----	6	(4)	----	----	----	----	6	----	----	----	----	----	----
SANGAMON	113,700	5,563	48.93	3,647	3,468	----	179	276	14	154	1	51	304	1,116
County	113,700	562	4.94	471	318	----	153	----	5	2	----	----	84	----
Cities, towns, and villages	86,231	2,509	29.10	1,055	1,029	----	26	236	9	----	1	43	49	1,116
School districts	----	1,889	(4)	*1,598*	*1,598*	----	----	----	----	152	----	7	132	----
Townships	----	249	(4)	243	243	----	----	----	----	----	----	----	*6*	----
Other civil divisions	----	354	(4)	280	280	----	----	40	----	----	----	1	33	----
SCHUYLER	11,676	395	33.83	266	245	----	21	17	1	33	----	9	60	9
County	11,676	91	7.79	60	39	----	21	----	1	4	----	----	26	----
Cities, towns, and villages	3,278	34	10.37	12	12	----	----	6	----	----	----	7	----	9
School districts	----	209	(4)	*147*	*147*	----	----	----	----	29	----	2	31	----
Townships	----	48	(4)	47	47	----	----	----	----	----	----	----	*1*	----
Other civil divisions	----	13	(4)	----	----	----	----	11	----	----	----	----	2	----

SCOTT	8,539	262	30.68	182	169		13	38	1	14		1	26	
County	8,539	50	5.86	39	27		12		1	3			7	
Cities, towns, and villages	3,437	15	4.36	14	13		1						1	
School districts		133	(4)	105	105					11		1	16	
Other civil divisions		64	(4)	24	24			38					2	
SHELBY	25,471	1,034	40.60	823	768	1	51	12	1	52		1	117	28
County	25,471	234	9.19	181	127		54		1	6			46	
Cities, towns, and villages	9,847	107	10.87	59	59			12					8	28
School districts		548	(4)	440	440					46		1	61	
Townships		145	(4)	143	142	1							2	
STARK	9,184	528	57.49	441	400		41	15		19	3	3	39	8
County	9,184	182	19.82	156	115		41			4	3		19	
Cities, towns, and villages	3,815	53	13.89	33	33			10					2	8
School districts		220	(4)	189	189					15		3	13	
Townships		68	(4)	63	63								5	
Other civil divisions		5	(4)					5						
STEPHENSON	40,500	1,452	35.85	1,186	1,154		32	50	8	53		8	140	7
County	40,500	230	5.68	178	148		30		5	8			39	
Cities, towns, and villages	26,131	364	13.93	268	266		2	50	3			1	35	7
School districts		631	(4)	526	526					45		7	53	
Townships		171	(4)	169	169								2	
Other civil divisions		56	(4)	45	45								11	
TAZEWELL	47,400	2,142	51.52	1,916	1,834		82	194	8	106	1	6	161	50
County	47,400	458	9.66	301	238		63		7	37	1		112	
Cities, towns, and villages	31,566	109	12.96	194	175		19	152	1	1			11	50
School districts		1,189	(4)	1,085	1,085					67		6	31	
Townships		307	(4)	302	302					1			4	
Other civil divisions		79	(4)	34	34			42					3	
UNION	19,883	443	22.28	350	328		22	19	1	43		1	28	1
County	19,883	89	4.48	73	52		21		1	8			7	
Cities, towns, and villages	7,006	39	5.57	32	31		1	6						1
School districts		269	(4)	212	212					35		1	21	
Other civil divisions		46	(4)	33	33			13						
VERMILION	89,900	3,348	37.24	2,671	2,582		89	236	19	159		7	240	16
County	89,900	603	6.71	418	353		65		7	28			150	
Cities, towns, and villages[9]	54,994	742	13.49	489	470		19	205	12			1	19	16
School districts		1,541	(4)	1,336	1,336					131		6	68	
Townships		431	(4)	428	423		5						3	
Other civil divisions		31	(4)					31						
WABASH	13,197	143	33.57	316	274		42	9	1	26		1	55	35
County	13,197	107	8.11	76	36		40		1	2			28	
Cities, towns, and villages	8,321	70	8.41	34	32		2						1	35
School districts		205	(4)	157	157					21		1	26	
Other civil divisions		61	(4)	49	49			9		3				

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population[1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
WARREN	21,800	$942	$43.22	$701	$651	----	$50	$29	$1	$38	----	$1	$124	$48
County	21,800	194	8.90	157	109	----	48	----	----	4	----	----	33	----
Cities, towns, and villages	11,568	171	*14.78*	*54*	*52*	----	*2*	*29*	*1*	----	----	----	39	48
School districts	----	437	(4)	354	354	----	----	----	----	34	----	1	48	----
Townships	----	132	(4)	129	129	----	----	----	----	----	----	----	3	----
Other civil divisions	----	8	(4)	7	7	----	----	----	----	----	----	----	1	----
WASHINGTON	16,286	346	21.25	258	241	$1	16	----	4	48	----	1	32	3
County	16,286	124	7.61	102	88	----	14	----	4	16	----	----	2	----
Cities, towns, and villages	5,593	32	5.72	29	27	----	2	----	----	----	----	----	----	3
School districts	----	128	(4)	*65*	*65*	----	----	----	----	32	----	1	30	----
Townships	----	62	(4)	62	61	1	----	----	----	----	----	----	----	----
WAYNE	19,130	650	33.98	428	404	----	24	9	3	80	----	2	60	68
County	19,130	94	4.91	66	42	----	24	----	3	5	----	----	20	----
Cities, towns, and villages	5,415	92	16.99	24	24	----	----	----	----	----	----	----	----	68
School districts	----	292	(4)	175	175	----	----	----	----	75	----	2	40	----
Townships	----	164	(4)	163	163	----	----	1	----	----	----	----	----	----
Other civil divisions	----	8	(4)	----	----	----	----	8	----	----	----	----	----	----
WHITE	18,149	483	26.61	314	295	1	18	43	1	40	----	1	33	51
County	18,149	80	4.41	55	37	----	18	----	1	6	----	----	18	----
Cities, towns, and villages	8,710	87	9.99	26	25	1	----	9	----	----	----	----	1	51
School districts	----	180	(4)	131	131	----	----	----	----	34	----	1	14	----
Townships	----	102	(4)	102	102	----	----	----	----	----	----	----	----	----
Other civil divisions	----	34	(4)	----	----	----	----	34	----	----	----	----	----	----
WHITESIDE	39,500	1,650	41.77	1,216	1,118	----	98	55	9	54	----	17	222	77
County	39,500	301	7.62	189	96	----	93	----	7	4	----	----	101	----
Cities, towns, and villages	23,843	421	17.66	237	232	----	5	37	2	----	----	2	66	77
School districts	----	733	(4)	618	618	----	----	----	----	50	----	15	50	----
Townships	----	177	(4)	172	172	----	----	----	----	----	----	----	*5*	----
Other civil divisions	----	18	(4)	----	----	----	----	18	----	----	----	----	----	----

WILL	113,800	4,922	43.25	3,811	3,452	1	358	361	35	164	$13	34	194	310
County	113,800	803	7.06	706	422		284		14	13			70	
Cities, towns, and villages	63,144	1,257	19.91	520	447	1	72	359	21		12	25	10	310
School districts		2,282	(4)	2,058	2,058					151		8	65	
Townships		431	(4)	412	412						1		18	
Other civil divisions		149	(4)	115	113		2	2				1	31	
WILLIAMSON	53,880	1,428	26.50	1,070	983		87	24	8	222		2	86	16
County	53,880	235	4.36	157	75		82		4	19			55	
Cities, towns, and villages	34,581	136	3.93	93	88		5	24	1			1	1	16
School districts		869	(4)	635	635					203		1	30	
Townships		188	(4)	185	185				3					
WINNEBAGO	121,900	7,088	58.15	4,653	4,311		342	1,208	35	221	6	53	575	337
County	121,900	1,234	10.12	754	546		208		7	87	2		384	
Cities, towns, and villages	94,519	2,453	25.95	1,178	1,044		134	822	28		4	49	35	337
School districts		2,122	(4)	1,874	1,874					134		4	110	
Townships		388	(4)	387	387								1	
Other civil divisions		891	(4)	460	460			386					45	
WOODFORD	18,792	1,036	55.13	912	829		83	8	1	36		7	72	
County	18,792	247	13.14	203	120		83		1	3			40	
Cities, towns, and villages	8,575	59	6.88	52	52								7	
School districts		561	(4)	499	499					33		4	25	
Townships		161	(4)	155	155			3				3		
Other civil divisions		8	(4)	3	3			5						

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. 1.
[2] Includes $6,534,694, inheritance taxes, and $4,204,032, other special taxes, for State purposes only.
[3] Excludes population of the cities of Champaign, Champaign County; De Kalb, De Kalb County; West Frankfort and Zeigler, Franklin County; Eldorado, Saline County; and Hoopeston, Vermilion County, for which no reports were received
[4] *Not computed.*
[5] Exclusive of the city of Champaign, for which no report was received.
[6] Exclusive of the city of De Kalb, for which no report was received.
[7] Exclusive of the cities of West Frankfort and Zeigler, for which no reports were received
[8] Exclusive of the city of Eldorado, for which no report was received.
[9] Exclusive of the city of Hoopeston, for which no report was received.

[a] Omission from table 1 of any civil division listed in tables 3 or 5 indicates no receipts reported for such division.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931

[Revenue receipts expressed in thousands]

CITY, TOWN, OR VILLAGE	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
Grand total	6,371,026	$174,150	$27.33	$85,629	$73,877	$23	$11,729	$44,706	$1,353	$39	$2,041	$12,930	$3,301	$24,151
30,000 population and over	4,489,600	138,027	30.74	71,538	61,093	------	10,445	30,711	1,147	6	2,024	12,638	2,468	17,495
Chicago	3,458,100	113,965	32.96	60,603	51,523	------	9,080	22,985	945	----------	1,931	12,255	2,054	13,192
Peoria	108,400	1,981	18.27	1,517	1,372	------	145	363	21	----------	22	32	21	5
Rockford	88,200	2,392	27.12	1,145	1,012	------	133	805	21	----------	4	49	34	334
East St. Louis	75,300	1,307	17.36	770	661	------	109	481	9	----------	2	11	34	----------
Springfield	73,400	2,449	33.37	1,013	988	------	25	235	9	----------	1	43	47	1,101
Cicero	69,200	1,211	17.50	412	268	------	144	589	4	----------	1	----------	4	201
Oak Park	66,900	1,527	22.83	673	511	------	162	451	19	----------	3	32	23	326
Evanston	66,500	2,101	31.59	873	703	------	170	721	27	----------	4	36	42	398
Decatur	58,900	1,259	21.38	446	434	------	12	480	8	2	1	15	8	299
Berwyn	51,000	1,697	33.27	381	289	------	92	1,132	3	----------	2	2	14	163
Aurora	47,200	1,317	27.90	628	565	------	63	460	8	----------	2	24	20	175
Joliet	44,700	998	22.33	409	357	------	52	283	17	----------	12	24	9	244
Quincy	39,300	727	18.50	334	322	------	12	137	7	----------	2	36	12	199
Rock Island	38,400	775	20.18	340	296	------	44	250	9	----------	1	21	2	152
Danville	37,200	618	16.61	406	391	------	15	183	12	----------	----------	1	16	----------
Elgin	36,700	823	22.43	403	363	------	40	260	2	----------	1	14	15	128
Waukegan	35,500	910	25.63	269	215	------	54	420	9	----------	1	10	1	200
Moline	32,500	836	25.72	385	348	------	37	223	7	----------	27	6	72	116
Bloomington	31,200	745	23.88	311	293	------	18	125	4	----------	4	16	23	262
Alton	31,000	389	12 55	220	182	------	38	128	6	4	3	11	17	----------

8,000 to 30,000 population	742,960	14,280	19.22	5,995	5,246	11	738	5,328	100	13	1	144	385	2,314
Galesburg	29,700	810	27.27	357	352		5	268	8			10		167
Belleville	29,000	418	14.41	253	203	1	49	147	2			2	14	
Maywood	28,200	293	10.39	119	119			44	5				11	114
Granite City	26,500	426	16.08	211	183		28	210				5		
Chicago Heights	22,800	322	14.12	169	134		35	58				2		93
Freeport	22,400	330	14.73	244	242		2	49	3			1	33	
Kankakee	21,300	226	10.61	121	94		27	100	1				4	
Champaign [2]														
Jacksonville	18,100	358	19.78	106	103		3	172	2				2	76
Harvey	17,700	470	26.55	125	85		40	221				2	1	121
Blue Island	17,400	319	18.33	148	127		21	168	1				2	
Kewanee	17,093	240	14.04	136	134		2	51	4				6	43
Pekin	16,800	177	10.54	76	59		17	101						
Wilmette	16,500	370	22.42	215	178		37	15	3	5	1	2	19	110
Ottawa	15,800	239	15.13	138	125	10	3	29	2			3	4	63
Elmhurst	15,700	749	47.71	169	144		25	496	2			14	8	60
West Frankfort [2]														
Forest Park	15,200	293	19.28	117	60		57	95	5			3	1	72
Mattoon	14,800	166	11.22	88	87		1	50				8		20
Streator	14,728	195	13.24	173	152		21	13	2			2	5	
Cairo	13,532	128	9.46	123	103		20		3			2		
Urbana	13,500	280	19.26	99	91		8	151	6			2	2	
Highland Park	13,200	642	48.64	208	170		38	417	4			6	7	
La Salle	13,149	210	15.97	127	110		17	38	1					44
Calumet City	13,100	487	37.18	92	75		17	335					9	51
Winnetka	13,100	866	66.11	204	172		32	87	2			5	77	491
Elmwood Park	13,000	244	18.77	76	53		23	141	2					25
Lincoln	13,000	107	8.23	69	62		7	38						
Mount Vernon	12,800	158	12.34	86	78		8	69					3	
Centralia	12,600	259	20.56	108	92		16	92	1				3	55
Harrisburg	12,400	96	7.74	52	52			33	3				8	
Canton	11,900	101	8.49	69	63		6							32
Park Ridge	11,600	739	63.71	100	76		24	506	1			56	13	63
Melrose Park	11,400	236	20.70	63	51		12	134	5			1	1	32
Brookfield	11,100	113	10.18	68	55		13		1			1		43
La Grange	10,700	359	33.55	117	93		24	205	5				32	
East Moline	10,400	117	11.25	28	21		7	60	3					26
Sterling	10,300	237	23.01	154	150		4	17	1			1	64	
Dixon	10,200	167	16.37	108	106		2	56	2	1				
Downers Grove	9,900	387	39.09	75	59		16	265	1			2		44

See footnotes at end of table.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Revenue receipts expressed in thousands]

CITY, TOWN, OR VILLAGE	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
8,000 to 30,000 population—Continued.														
Herrin	9,708	$50	$5.15	$38	$34	----	$4	$9	----	----	----	----	$1	$2
Des Plaines	9,700	207	21.34	46	41	----	5	112	$4	----	----	$3	3	39
River Forest	9,600	253	26.35	162	159	----	3	14	4	----	----	----	4	69
Collinsville	9,235	49	5.31	49	49	----	----	----	----	----	----	----	----	----
Peru	9,200	190	20.65	77	72	----	5	----	1	----	----	----	----	112
Marion	9,033	26	2.88	25	24	----	1	----	----	----	----	1	----	----
Wood River	8,900	131	14.72	53	48	----	5	47	1	----	----	----	5	25
Paris	8,900	97	10.90	58	52	----	6	2	----	----	----	----	----	37
North Chicago	8,900	146	16.40	60	43	----	17	43	5	----	----	----	----	38
Macomb	8,800	149	16 93	58	57	----	1	43	1	----	----	9	4	34
Monmouth	8,800	152	17 27	42	40	----	2	29	1	----	----	----	38	42
De Kalb [2]	----	----	----	----	----	----	----	----	----	----	----	----	----	----
Pontiac	8,500	93	10 94	79	78	----	1	7	----	$7	----	----	----	----
Benton	8,400	69	8.21	52	48	----	4	16	----	----	----	----	1	----
Charleston	8,300	96	11.57	41	40	----	1	17	----	----	----	----	----	38
Belvidere	8,200	175	21.34	114	109	----	5	25	2	----	----	1	----	33
Murphysboro	8,182	83	10.14	50	39	----	11	33	----	----	----	----	----	----
2,500 to 8,000 population	487,416	13,689	28.08	3,958	3,625	$4	329	5,955	64	18	$5	118	310	3,261
Glen Ellyn	7,680	120	15.63	59	59	----	----	----	----	----	----	----	61	----
Madison	7,661	103	13.44	51	48	----	3	52	----	----	----	----	----	----
Duquoin	7,593	34	4.48	34	34	----	----	----	----	----	----	----	----	----
Carbondale	7,528	212	28.16	21	20	----	1	125	1	----	----	----	----	65
Taylorville	7,316	65	8.88	19	17	----	2	12	----	----	----	----	----	34
Wheaton	7,258	417	57.45	88	73	----	15	271	2	----	----	6	----	50
Mount Carmel	7,132	66	9 25	30	28	----	2	----	----	----	----	----	1	35
Hinsdale	6,923	662	95 62	76	72	----	4	290	----	----	----	19	26	251
Normal	6,768	115	16 99	61	59	----	2	21	2	----	----	----	----	31
Riverside	6,770	158	23.34	69	53	----	16	23	1	----	----	2	16	47

Litchfield	6,612	81	12.25	60	55		5	7	1				13	
Lake Forest	6,554	688	104.97	383	377		6	157	3	17		5	22	101
Summit	6,548	41	6.26	40	30		10		1					
Beardstown	6,344	147	23.17	45	45			7					20	75
Lawrenceville	6,303	65	10.31	39	34		5	25					1	
Glencoe	6,295	351	55 76	120	117		3	93	3				20	115
Edwardsville	6,235	75	12.03	55	39		16	17	1				2	
Villa Park	6,220	325	52.25	24	23		1	284						17
Lombard	6,197	361	58 25	56	51		5	276					4	25
Olney	6,140	91	14.82	34	32		2	27						30
Zion	5,991	117	19.53	29	26		3	58	4			4	9	13
Johnston City	5,955	39	6.55	11	11			13	1					14
Clinton	5,920	99	16 72	66	66			1	1		1		10	20
Pana	5,835	91	15 60	44	44									47
Hoopeston [2]														
Metropolis	5,573	56	10.05	41	34		7	14	1					
Morris	5,568	158	28.38	65	61		4	73	2					18
Woodstock	5,471	276	50.45	56	52	3	1	74					1	145
St. Charles	5,377	237	44 08	32	27		5	68					2	135
Venice	5,362	74	13.80	45	39		6	28					1	
Spring Valley	5,270	53	10.06	31	25		6	13				1	8	
Naperville	5,118	238	46.50	42	35		7	75	1			2	8	110
Gillespie	5,111	55	10.76	18	17		1	16				5		16
Savanna	5,086	64	12.58	44	43		1		1					19
Batavia	5,045	231	45 79	31	31			102					1	97
East Peoria	5,027	70	13.92	37	36		1	16	1	1			2	13
Niles Center	5,007	1,695	338.53	97	79		18	1,553	4					41
Arlington Heights	4,997	59	11.81	34	29		5	4	1				1	19
Bellwood	4,991	317	63.51	47	36		11	247	2					21
Effingham	4,978	58	11.65	40	34		6	13	1			2	2	
Lyons	4,787	190	39.69	37	23		14	129	3				2	19
Princeton	4,762	190	39.90	30	29		1	5				10		145
Staunton	4,618	100	21.65	24	20		4	11						65
Geneva	4,607	289	62.73	26	25		1	125						138
East Alton	4,502	54	11.99	19	18		1	23						12
Eldorado [2]														
Hillsboro	4,435	35	7.89	19	18	1		1						15
Salem	4,420	116	26.24	26	26			8				1		81
Flora	4,393	142	32.32	22	22			25						95
Vandalia	4,342	70	16.12	26	25		1	35	1			2		6
Jerseyville	4,309	67	15.55	36	31		5	29					2	
Marseilles	4,292	38	8.85	37	37							1		
Christopher	4,244	15	3 53	6	6									9
Carlinville	4,144	11	2.65	11	11									
Sycamore	4,021	71	17 66	34	33		1	16	1					20

See footnotes at end of table.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Revenue receipts expressed in thousands]

CITY, TOWN, OR VILLAGE	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
2,500 to 8,000 population—Continued														
Mendota	4,008	$73	$18.21	$32	$30	----	$2	$21	----	----	----	----	$3	$17
Chester	3,922	70	17.85	16	16	----	----	33	----	----	----	----	----	21
Oglesby	3,910	103	26.34	40	33	----	7	12	----	----	----	----	----	51
Westville	3,901	12	3.08	12	9	----	3	----	----	----	----	----	----	----
Western Springs	3,894	196	50.33	46	37	----	9	86	----	----	----	$27	2	35
Rock Falls	3,893	74	19.01	15	15	----	----	10	$1	----	----	1	----	47
Galena	3,878	120	30.94	99	99	----	----	8	1	----	----	----	----	12
Washington Park	3,837	15	3.91	10	7	----	3	5	----	----	----	----	----	----
Zeigler [2]														
Libertyville	3,791	151	39.83	34	33	----	1	89	2	----	----	2	6	18
Rochelle	3,785	177	46.76	33	30	----	3	----	----	----	----	15	----	129
Crystal Lake	3,732	156	41.80	35	30	----	5	100	----	----	----	1	1	19
Robinson	3,668	60	16.36	34	34	----	----	25	----	----	----	----	1	----
Highwood	3,590	62	17.27	15	10	----	5	20	8	----	----	----	----	19
Shelbyville	3,491	57	16.33	27	27	----	----	4	----	----	----	----	5	21
West Chicago	3,477	112	32.21	39	38	----	1	65	----	----	----	----	8	----
Havana	3,451	41	11.88	16	14	----	2	14	----	----	$1	----	1	9
Anna	3,436	15	4.37	15	15	----	----	----	----	----	----	----	----	----
Georgetown	3,407	37	10.86	15	15	----	----	22	----	----	----	----	----	----
Geneseo	3,406	85	24.96	32	31	----	1	22	----	----	----	----	21	10
Sparta	3,385	70	20.68	20	17	----	3	36	----	----	----	2	----	12
Lockport	3,383	52	15.37	13	11	----	2	6	2	----	----	----	1	30
Lansing	3,378	139	41.15	14	10	----	4	115	1	----	----	----	----	9
Highland	3,319	172	51.82	23	20	----	3	25	1	----	----	----	1	122
Fairfield	3,280	87	26.52	19	19	----	----	----	----	----	----	----	----	68

Peoria Heights	3,279	13	3.96	13	13									
Greenville	3,233	57	17.63	27	27			12					1	17
Homewood	3,227	249	77.16	31	25		6	202	1			2	1	12
Barrington	3,213	141	43.88	42	38		4	84						15
Watseka	3,144	36	11.45	23	22		1	5				1		7
Mount Olive	3,079	17	5.52	7	7									10
Morrison	3,067	54	17.61	26	26			8					1	19
Bradley	3,048	27	8.86	14	12		2	7						6
Pinckneyville	3,046	43	14.12	23	19		4	3	1					16
Phoenix	3,033	45	14.84	9	4		5	27	1					8
Virden	3,011	12	3.99	11	11						1			
Harvard	2,988	55	18.41	27	24		3	14				1		13
Steger	2,985	19	6.37	10	7		3	4	1					4
Benld	2,980	9	3.02	9	9									
La Grange Park	2,939	47	15.99	35	30		5		1				2	9
Carmi	2,932	67	22.85	12	12			9						46
White Hall	2,928	23	7.86	10	10			4						9
Dolton	2,923	175	59.87	47	42		5	112				1	1	14
Paxton	2,892	38	13.14	25	23		2	2	1				1	9
Galva	2,875	67	23.30	19	18		1	31						17
Carterville	2,866	6	2.09	6	6									
Bushnell	2,850	62	21.75	18	17		1	21						23
Abingdon	2,771	55	19.85	27	26		1	19					1	8
River Grove	2,741	133	48.52	25	18		7	77					2	29
Westmont	2,733	26	9.51	13	12		1					1		12
Fulton	2,656	21	7.91	19	19			2						
Silvis	2,650	41	15.47	17	17			13					5	6
Roodhouse	2,621	22	8.39	22	22									
Sandwich	2,611	30	11.49	19	18		1						1	10
Lemont	2,582	89	34.47	37	33		4	39						13
Tuscola	2,569	25	9.73	19	19			6						
Mound City	2,548	7	2.75	7	7									
Dwight	2,534	35	13.81	18	18			9				2	1	5
Riverdale	2,504	98	39.14	44	40		4	19	1				1	33
Kenilworth	2,501	157	62.77	66	59		7	46	1			4	7	33
Less than 2,500 population	651,050	8,154	12.52	4,138	3,913	$8	217	[2] 2,712	42	$2	11	30	138	1,081

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Not available.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS [a]	GOVERNMENTAL-COST PAYMENTS														
			Operation and maintenance of general departments											Operation and maintenance of public-service enterprises	Interest	Outlays
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
Grand total	$592,355	$76.46	$360,199											$15,707	$60,216	$156,233
State government	107,805	13.92	62,140	$7,413	$5,370	$1,042	$5,315	$24,098	$12,743	$193	$231	$3,722	$2,013	27	8,263	37,375
Counties	54,198	7.00	37,198	12,995	2,026	1,197	5,322	12,009	259	6			3,384		3,286	13,714
Cities, towns, and villages	180,332	28 31	[1] 93,755											14,357	22,444	49,776
School districts	178,252	(2)	135,603						135,603						13,707	28,942
Townships	13,026	(2)	[1] 11,931												424	671
Other civil divisions	58,742	(2)	19,572			4,299	412				13,874	987		1,323	12,092	25,755
ADAMS	2,360	37 52	1,761											83	118	398
County	611	9.71	350	136	18	48	51	76	3				18			261
Cities, towns, and villages	705	15.98	459											83	82	81
School districts	833	(2)	762						762						18	53
Townships	127	(2)	124													3
Other civil divisions	84	(2)	66			19						47			18	
ALEXANDER	889	39.44	731											2	61	95
County	167	7.41	138	62	7	1	24	30	7				7		12	17
Cities, towns, and villages	139	9.27	135											2	2	
School districts	521	(2)	404						404						39	78
Other civil divisions	62	(2)	54				27					27			8	
BOND	522	36.23	497											11	11	3
County	142	9.86	141	34	3	4	74	15	1				10		1	
Cities, towns, and villages	62	9.65	46											11	5	
School districts	268	(2)	261						261						5	2
Townships	50	(2)	49													1

BOONE	947	62.81	654												3	31	17	245
County	345	22.88	153	90	3	3	33	21									2	190
Cities, towns, and villages	215	24.03	124													31	7	53
School districts	273	(2)	267						267								4	2
Townships	91	(2)	90														1	
Other civil divisions	23	(2)	20									15	5				3	
BROWN	277	35.10	251													3	11	12
County	84	10.64	78	42	4		15	11	1	2					3		1	5
Cities, towns, and villages	22	8.33	16													3	1	2
School districts	134	(2)	130						130								1	3
Townships	30	(2)	27														1	2
Other civil divisions	7	(2)															7	
BUREAU	1,917	49.35	1,399													121	63	334
County	368	9.47	286	49	6	3	131	85	3						9		4	78
Cities, towns, and villages	296	12.92	138													121	14	23
School districts	1,021	(2)	748						748								41	232
Townships	232	(2)	227														4	1
CALHOUN	192	23.90	182														3	7
County	66	8.22	58	19	3	1	19	9	2						5		1	7
Cities, towns, and villages	12	6.20	11														1	
School districts	91	(2)	91						91									
Other civil divisions	23	(2)	22				22										1	
CARROLL	783	42.48	641													38	29	75
County	152	8.25	128	70	2	5	22	21	2						6		1	23
Cities, towns, and villages	119	11.32	73													38	8	
School districts	415	(2)	346						346								17	52
Townships	90	(2)	88														2	
Other civil divisions	7	(2)	6									2	4				1	
CASS	726	43.90	521													12	38	155
County	110	6.65	105	66			35								4		5	
Cities, towns, and villages	187	18.47	101													12	1	73
School districts	323	(2)	228						228								15	80
Townships	68	(2)	66														2	
Other civil divisions	38	(2)	21			6							15				17	
CHAMPAIGN	2,844	43.42	2,156													35	205	448
County	831	12.69	454	181	18	6	92	141							6		78	299
Cities, towns, and villages [3]	228	9.96	152													35	36	5
School districts	1,454	(2)	1,261						1,261								64	129
Townships	265	(2)	257														2	6
Other civil divisions	66	(2)	32			12						17	3				25	9

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
CHRISTIAN	$1,440	$38 36	$1,165											$48	$46	$181
County	395	10 52	242	$95	$8	$4	$40	$88	$3				$4		4	149
Cities, towns, and villages	158	7.24	85											48	8	17
School districts	619	(2)	588						588						21	10
Townships	216	(2)	211													5
Other civil divisions	52	(2)	39			38					$1				13	
CLARK	633	35 42	552											41	23	17
County	113	6.32	111	33	3		45	14	1				15		2	
Cities, towns, and villages	78	12 15	28											41	9	
School districts	336	(2)	319						319						9	8
Townships	106	(2)	94												3	9
CLAY	529	32.75	357											64	15	93
County	78	4.83	48	25	2		10	6	1				4		1	29
Cities, towns, and villages	161	23.21	29											64	8	60
School districts	253	(2)	243						243						6	4
Townships	37	(2)	37													
CLINTON	522	24.43	448											52	9	13
County	149	6.97	149	39	12	2	48	46	2							
Cities, towns, and villages	116	12.32	54											52	5	5
School districts	181	(2)	172						172						3	6
Townships	72	(2)	70													2
Other civil divisions	4	(2)	3									$3			1	
COLES	1,162	30.82	946											46	72	98
County	244	6.47	207	67	5	7	20	100					8		3	34
Cities, towns, and villages	213	8 45	97											46	26	44
School districts	531	(2)	488						488						27	16
Townships	148	(2)	134												11	3
Other civil divisions	26	(2)	20								5	15			5	1

COOK	330,311	79 77	184,548												10,561	42,327	92,875
County	25,048	6.05	15,971	4,864	1,098	118	414	7,145	32					2,300		2,679	6,398
Cities, towns, and villages	143,981	35.53	74,072												9,238	18,199	42,472
School districts	109,653	(2)	77,855						77,855							10,586	21,212
Townships	345	(2)	320													2	23
Other civil divisions	51,284	(2)	16,330			3,704					12,623	3			1,323	10,861	22,770
CRAWFORD	757	35.90	661													14	82
County	184	8.73	123	38	5	2	33	36	2					7			61
Cities, towns, and villages	62	7.63	51													7	4
School districts	405	(2)	388						388							3	14
Townships	102	(2)	96													4	2
Other civil divisions	4	(2)	3								2	1					1
CUMBERLAND	340	32.63	304												1	7	28
County	99	9.50	79	42	3	4	13	12	1					4		1	19
Cities, towns and villages	18	5.96	16												1	1	
School districts	180	(2)	166						166							5	9
Townships	41	(2)	41														
Other civil divisions	2	(2)	2									2					
DE KALB	1,710	51.98	1,380												36	62	232
County	329	10.00	243	54	8	21	67	70	3					20		1	85
Cities, towns, and villages [4]	147	12.80	85												36	12	14
School districts	990	(2)	841						841							32	117
Townships	203	(2)	188														15
Other civil divisions	41	(2)	23			9					7	7				17	1
DE WITT	762	40.97	689												19	17	37
County	171	9.19	144	41	5	30	40							28		2	25
Cities, towns, and villages	98	10 03	74												19	2	3
School districts	385	(2)	364						364							12	9
Townships	104	(2)	104														
Other civil divisions	4	(2)	3									3				1	
DOUGLAS	807	45 05	761												2	30	14
County	171	9.55	169	39	16	3	47	48	2					14		2	
Cities, towns, and villages	55	5 73	49												2	4	
School districts	435	(2)	402						402							19	14
Townships	137	(2)	132													5	
Other civil divisions	9	(2)	9					1			2	7					
DU PAGE	6,258	62.27	3,762												280	968	1,245
County	829	8.25	577	216	56	36	141	65	10					53		42	210
Cities, towns, and villages	2,116	27.43	1,002												280	565	269
School districts	2,720	(2)	1,826						1,826							266	628
Townships	240	(2)	239													1	
Other civil divisions	353	(2)	118			58					60					94	141

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
EDGAR	$991	$39.69	$852											$30	$43	$66
County	232	9 29	176	$52	$5	$12	$43	$55	$3				$6		2	54
Cities, towns, and villages	112	8 74	77											30	5	
School districts	481	(2)	456						456						18	7
Townships	163	(2)	140												18	5
Other civil divisions	3	(2)	3									$3				
EDWARDS	202	24.33	166											4	17	15
County	42	5.06	30	13	2		4	9	1				1			12
Cities, towns, and villages	29	9.19	16											4	9	
School districts	112	(2)	107						107						4	1
Other civil divisions	19	(2)	13				13								4	2
EFFINGHAM	524	27 56	444											17	18	45
County	91	4.79	70	31	2	1	18	4	2				12		1	20
Cities, towns, and villages	87	9.34	59											17	6	5
School districts	270	(2)	239						239						11	20
Townships	76	(2)	76													
FAYETTE	555	23.63	489											7	21	38
County	66	2.81	58	42	3		9	2					2		1	7
Cities, towns, and villages	64	7.97	49											7	8	
School districts	351	(2)	310						310						10	31
Townships	71	(2)	70												1	
Other civil divisions	3	(2)	2									2			1	
FORD	671	43.32	622											16	24	9
County	82	5 29	80	33	4	6	13	15	1				8		2	
Cities, towns, and villages	84	10 65	61											16	7	
School districts	378	(2)	356						356						15	7
Townships	107	(2)	105													2
Other civil divisions	20	(2)	20									20				

FRANKLIN	1,347	22.53	1,130												6	122	89
County	305	5.10	266	75	9	8	111	62	1								39
Cities, towns, and villages [5]	103	4.18	59												6	28	10
School districts	817	(2)	699						699							78	40
Townships	122	(2)	106													16	
FULTON	1,597	36.31	1,332												22	73	170
County	351	7.98	298	130	13	25	89	40	1							4	49
Cities, towns, and villages	200	7.90	159												22	11	8
School districts	821	(2)	692						692							33	96
Townships	145	(2)	126													2	17
Other civil divisions	80	(2)	57								$18	39				23	
GALLATIN	195	19.32	178													15	2
County	22	2.18	21	9	2		8	1	1							1	
Cities, towns, and villages	14	3.28	13													1	
School districts	125	(2)	119						119							4	2
Townships	28	(2)	22													6	
Other civil divisions	6	(2)	3									3				3	
GREENE	625	30.61	567												10	40	8
County	116	5.68	114	87	1		26									2	
Cities, towns, and villages	76	7.35	62												10	4	
School districts	313	(2)	294						294							13	6
Townships	74	(2)	72														2
Other civil divisions	46	(2)	25								1	24				21	
GRUNDY	848	45.35	749												21	58	20
County	201	10.75	200	84	3	12	69	25	3					4		1	
Cities, towns, and villages	152	13.94	93												21	37	1
School districts	365	(2)	342						342							13	10
Townships	128	(2)	113													6	9
Other civil divisions	2	(2)	1								1					1	
HAMILTON	341	26.24	254												36	17	34
County	73	5.62	58	19	2	2	12	18	1					4			15
Cities, towns, and villages	47	13.85	11												36		
School districts	179	(2)	158						156							4	19
Townships	24	(2)	23													1	
Other civil divisions	18	(2)	6									6				12	
HANCOCK	1,070	40.50	952												6	47	65
County	299	11.32	244	132	4	6	59	35	2					6			55
Cities, towns, and villages	111	8.79	92												6	11	2
School districts	552	(2)	515						515							31	6
Townships	103	(2)	101														2
Other civil divisions	5	(2)														5	

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
HARDIN	$142	$20.42	$132												
County	44	6.33	38	$22	$3	----	$7	$4	$1	----	----	----	$1	----	$2	$8
Cities, towns, and villages	11	4.06	11											----	1	5
School districts	77	(2)	73						73							
Other civil divisions	10	(2)	10				10							----	1	3
HENDERSON	419	47.73	359													
County	95	10.82	89	57	3	$2	16	8	1	----	----	----	2	$1	15	44
Cities, towns, and villages	20	6.95	19											----	----	6
School districts	236	(2)	191						191					1		
Townships	49	(2)	48											----	7	38
Other civil divisions	19	(2)	12											----	1	----
															7	----
HENRY	2,188	49.90	1,493													
County	353	8.05	247	85	10	22	46	58	5	----	----	----	21	55	100	540
Cities, towns, and villages	420	14.78	254											----	----	106
School districts	1,053	(2)	715						715					55	67	44
Townships	220	(2)	217											----	25	313
Other civil divisions	142	(2)	60											----	1	2
															7	75
												$54	6	----		
IROQUOIS	1,709	51.92	1,350													
County	377	11.45	250	74	3	5	87	67	3	----	----	----	11	18	50	291
Cities, towns, and villages	142	9.67	101											----	1	126
School districts	801	(2)	703						703					18	5	18
Townships	351	(2)	268											----	17	81
Other civil divisions	38	(2)	28											----	20	63
													28	----	7	3

JACKSON	1,017	28.50	820											60	105	32
County	166	4.65	127	57	18		20	29	2				1		19	20
Cities, towns, and villages	193	9.05	102											60	31	
School districts	561	(2)	497						497						52	12
Townships	83	(2)	81												2	
Other civil divisions	14	(2)	13				3				9	1			1	
JASPER	409	31.93	327											43	11	28
County	96	7.49	71	22	2		31	12	1				3			25
Cities, towns, and villages	58	17.01	13											43	2	
School districts	211	(2)	200						200						8	3
Townships	40	(2)	39												1	
Other civil divisions	4	(2)	4									4				
JEFFERSON	756	24.00	675												34	47
County	156	4.95	133	39	5		78	6	2				3			23
Cities, towns, and villages	118	7.76	96												21	1
School districts	401	(2)	370						370						13	18
Townships	81	(2)	76													5
JERSEY	354	28.19	328												14	12
County	81	6.45	81	36	4		21	11	3				6			
Cities, towns, and villages	43	7.24	35												8	
School districts	181	(2)	167						167						2	12
Townships	37	(2)	37													
Other civil divisions	12	(2)	8									8			4	
JO DAVIESS	709	35.04	524											20	22	143
County	131	6.47	83	47	2	2	17	11	2				2			18
Cities, towns, and villages	150	14.47	56											20	11	63
School districts	331	(2)	296						296						6	29
Townships	97	(2)	89												5	3
JOHNSON	265	25.97	252												6	7
County	45	4.41	45	16	2		16	3					8			
Cities, towns, and villages	12	4.38	12													
School districts	189	(2)	178						178						4	7
Other civil divisions	19	(2)	17				15					2			2	
KANE	6,330	48.80	4,237											502	618	973
County	999	7.70	682	234	14	70	106	205	2				51			317
Cities, towns, and villages	2,472	23.00	1,152											502	419	399
School districts	2,295	(2)	2,009						2,009						130	156
Townships	324	(2)	317												2	5
Other civil divisions	240	(2)	77			72					4	1			67	96
KANKAKEE	1,609	31.67	1,327											10	83	189
County	339	6.67	237	115	10	23	51	28	1				9			102
Cities, towns, and villages	291	9.22	218											10	35	28
School districts	740	(2)	662						662						27	51
Townships	183	(2)	163												12	8
Other civil divisions	56	(2)	47								20	27			9	

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
KENDALL	$168	$44 15	$407											$4	$12	$45
County	116	10 94	81	$40	$3	$2	$26	$7	$2				$1			35
Cities, towns, and villages	34	7.81	26											4	4	
School districts	239	(2)	228						228						8	3
Townships	77	(2)	70													7
Other civil divisions	2	(2)	2										$2			
KNOX	2,553	49 00	1,796											71	60	626
County	453	8.69	394	80	33	6	127	125	2				21		2	57
Cities, towns, and villages	863	22.40	448											71	14	330
School districts	894	(2)	740						740						8	146
Townships	180	(2)	172												4	4
Other civil divisions	163	(2)	42			42									32	89
LAKE	7,323	66 88	5,037											203	875	1,208
County	1,464	13 37	885	381	39	6	127	321	6				5		134	445
Cities, towns, and villages	2,362	26 80	1,472											203	496	191
School districts	2,783	(2)	2,265						2,265						171	347
Townships	248	(2)	231												11	6
Other civil divisions	466	(2)	184			39					$113	2			63	219
LA SALLE	3,743	38 00	3,048											206	121	368
County	726	7.37	506	118	8	33	54	288	1				4		3	217
Cities, towns, and villages	844	11.58	562											206	37	39
School districts	1,732	(2)	1,586						1,556						53	93
Townships	440	(2)	393												28	19
Other civil divisions	1	(2)	1									1				

LAWRENCE	586	26.64	518													29	39
County	128	5.82	102	37	7		20	33	3				2			1	25
Cities, towns, and villages	37	3.28	27													10	
School districts	357	(2)	333						333							10	14
Townships	57	(2)	51													6	
Other civil divisions	7	(2)	5								1	4				2	
LEE	1,390	41.99	1,166												3	56	165
County	336	10.15	295	142	8	23	96	9	2				15				41
Cities, towns, and villages	219	13.72	162												3	17	37
School districts	595	(2)	528						528							29	38
Townships	207	(2)	160													5	42
Other civil divisions	33	(2)	21								6	15				5	7
LIVINGSTON	1,737	44.42	1,438												17	78	204
County	320	8.18	233	98	5	7	57	40	3				23				87
Cities, towns, and villages	198	10.47	126												17	14	41
School districts	843	(2)	799						799							21	23
Townships	373	(2)	277													43	53
Other civil divisions	3	(2)	3									3					
LOGAN	1,170	40.54	1,016												6	31	117
County	311	10.78	233	60	15	2	89	65	2								78
Cities, towns, and villages	126	6.92	105												6	5	10
School districts	530	(2)	480						480							21	29
Townships	156	(2)	156														
Other civil divisions	47	(2)	42									42				5	
MCDONOUGH	1,170	42.70	1,021												45	16	88
County	352	12.85	300	138	12	1	81	49	3				16				52
Cities, towns, and villages	227	14.11	158												45	6	18
School districts	486	(2)	460						460							10	16
Townships	105	(2)	103														2
MCHENRY	1,675	47.32	1,178												173	142	182
County	202	5.71	143	41	12		28	53	2				7				59
Cities, towns, and villages	490	24.41	167												173	79	71
School districts	782	(2)	675						675							55	52
Townships	155	(2)	154													1	
Other civil divisions	46	(2)	39								12	27				7	
MCLEAN	4,637	63.00	2,653												149	225	1,610
County	719	9.77	602	224	37	51	104	152	4				30				117
Cities, towns, and villages	2,181	44.04	526												149	111	1,395
School districts	1,335	(2)	1,203						1,203							50	82
Townships	332	(2)	289													30	13
Other civil divisions	70	(2)	33			28						5				34	3

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
MACON	$3,631	$42.92	$2,519										$206	$335	$571
County	758	8.96	596	$192	$9	$75	$97	$167	$5				$51	2	160
Cities, towns, and villages	993	15.68	454											206	196	142
School districts	1,328	(2)	1,090						1,090						90	148
Townships	251	(2)	238													13
Other civil divisions	296	(2)	141			49					$88	$4			47	108
MACOUPIN	1,423	29.22	1,148										66	88	121
County	198	4.07	156	70	5	3	36	32	2				8	2	40
Cities, towns, and villages	190	5.97	98											66	15	11
School districts	903	(2)	777						777						66	60
Townships	130	(2)	117												3	10
Other civil divisions	2	(2)													2	
MADISON	4,727	31.49	3,577										135	409	606
County	770	5.13	567	246	5	79	125	82	3				27	15	188
Cities, towns, and villages	1,395	12.00	850											135	213	197
School districts	2,143	(2)	1,832						1,832						151	160
Townships	258	(2)	249												8	1
Other civil divisions	161	(2)	79								17	62			22	60
MARION	1,132	31.77	886										115	70	61
County	147	4.13	145	33	3	6	77	24	2					2	
Cities, towns, and villages	323	13.03	157										115	33	18
School districts	583	(2)	507						507					34	42
Townships	79	(2)	77											1	1

MARSHALL	574	44.08	503											13	18	40
County	112	8.60	97	33	3	6	13	36	2				4			15
Cities, towns, and villages	87	13.22	71											13	2	1
School districts	273	(2)	237						237						12	24
Townships	98	(2)	96												2	
Other civil divisions	4	(2)	2										2		2	
MASON	687	45.45	584											8	16	79
County	142	9.39	141	38	4	1	34	44	2				18		1	
Cities, towns, and villages	69	8.54	42											8	1	18
School districts	382	(2)	313						313						9	60
Townships	75	(2)	74													1
Other civil divisions	19	(2)	14										14		5	
MASSAC	399	28.10	329											2	32	36
County	65	4.58	48	22	3	1	7	8	2				5		1	16
Cities, towns, and villages	44	5.97	32											2	10	
School districts	248	(2)	211						211						17	20
Other civil divisions	42	(2)	38				2						36		4	
MENARD	460	43.50	415												8	37
County	138	13.05	110	50	4	4	18	25	2				7			28
Cities, towns, and villages	33	6.69	32												1	
School districts	239	(2)	228						228						5	6
Other civil divisions	50	(2)	45				41						4		2	3
MERCER	639	38.40	612												21	6
County	131	7.87	128	46	5	2	46	15	3				11		3	
Cities, towns, and villages	45	6.33	42												2	1
School districts	327	(2)	309						309						13	5
Townships	109	(2)	107												2	
Other civil divisions	27	(2)	26										26		1	
MONROE	333	26.92	271											30	8	24
County	87	7.03	72	29			29	11	2				1			15
Cities, towns, and villages	70	13.70	32											30	7	1
School districts	134	(2)	129						129						1	4
Other civil divisions	42	(2)	38				36						2			4
MONTGOMERY	1,030	29.20	930											19	54	27
County	205	5.81	188	84	16	8	36	31	3				10		5	12
Cities, towns, and villages	152	6.67	115											19	16	2
School districts	549	(2)	505						505						33	11
Townships	123	(2)	121													2
Other civil divisions	1	(2)	1										1			
MORGAN	953	27.70	801											63	74	15
County	156	4.53	154	72	1		49	30	1	$1					2	
Cities, towns, and villages	259	11.24	145											63	51	
School districts	472	(2)	438						438						19	15
Other civil divisions	66	(2)	64				46				10	8			2	

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
			Operation and maintenance of general departments												
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous	Operation and maintenance of public-service enterprises	Interest	Outlays
MOULTRIE	$568	$42 88	$475											$52	$15	$26
County	104	7.85	94	$47	$2	$2	$16	$21	$2				$4		1	9
Cities, towns, and villages	89	17.05	28											52	9	
School districts	252	(2)	232						232						5	15
Townships	112	(2)	110													2
Other civil divisions	11	(2)	11								$2	$9				
OGLE	1,292	45 65	1,068											79	33	112
County	279	9.86	224	107	7	4	68	29	3				6			55
Cities, towns, and villages	226	17.44	134											79	11	2
School districts	597	(2)	533						533						19	45
Townships	187	(2)	175												2	10
Other civil divisions	3	(2)	2									2			1	
PEORIA	5,947	40.62	4,182											11	364	1,390
County	931	6.36	705	287	46	12	162	150	10				38		18	208
Cities, towns, and villages	2,096	17.35	1,416											11	190	479
School districts	2,000	(2)	1,620						1,620						41	339
Townships	161	(2)	154												4	3
Other civil divisions	759	(2)	287			127					152	8			111	361
PERRY	587	25 78	406											15	24	142
County	98	4.30	75	35	2	1	20	11	2				4		5	18
Cities, towns, and villages	70	5.45	49											15	3	3
School districts	389	(2)	252						252						16	121
Other civil divisions	30	(2)	30				30									
PIATT	892	57.22	791											10	19	72
County	185	11.87	156	45	4	14	39	41	4				9		1	28
Cities, towns, and villages	70	9.31	57											10	3	
School districts	455	(2)	396						396						15	44
Townships	122	(2)	122													
Other civil divisions	60	(2)	60									60				

PIKE	977	40.11	771											9	72	125
County	193	7.92	127	53	6	1	29	28	1				9		1	65
Cities, towns, and villages	65	6.57	45											9	11	
School districts	549	(4)	474						474						16	59
Townships	112	(2)	110												1	1
Other civil divisions	58	(2)	15									15			43	
POPE	173	21.64	156												5	12
County	63	7.88	52	22	5	1	11	5	1				7			11
Cities, towns, and villages	3	2.31	3													
School districts	84	(2)	81						81						2	1
Other civil divisions	23	(2)	20				19					1			3	
PULASKI	387	25.97	345												16	26
County	120	8.05	111	33	6		38	23	2				9		1	8
Cities, towns, and villages	35	4.54	28												1	6
School districts	196	(2)	172						172						12	12
Other civil divisions	36	(2)	34				24					10			2	
PUTNAM	239	45.65	196											4	21	18
County	34	6.49	22	10	3		3	3					3			12
Cities, towns, and villages	13	5.45	9											4		
School districts	137	(2)	120						120						11	6
Townships	46	(2)	39												7	
Other civil divisions	9	(2)	6									6			3	
RANDOLPH	769	26.25	627											35	28	79
County	224	7.65	166	112	7	4	28	8	3				4		1	57
Cities, towns, and villages	154	10.54	85											35	17	17
School districts	333	(2)	320						320						10	3
Other civil divisions	58	(2)	56				56									2
RICHLAND	411	29.15	321											28	13	49
County	95	6.74	48	23	4		10	8	1				2			47
Cities, towns, and villages	66	9.06	34											28	4	
School districts	207	(2)	196						196						9	2
Townships	43	(2)	43													
ROCK ISLAND	5,061	51.02	2,920											175	243	1,723
County	1,057	10.66	570	188	20	61	80	165	4				52		34	453
Cities, towns, and villages	1,666	18.99	809											175	110	572
School districts	2,204	(2)	1,415						1,415						91	698
Townships	115	(2)	115													
Other civil divisions	19	(2)	11									11			8	
ST CLAIR	7,280	45.11	4,701											26	561	1,992
County	1,411	8.74	752	356	34	20	151	161	4				26		45	614
Cities, towns, and villages	1,648	12.56	1,173											26	307	142
School districts	3,230	(2)	2,273						2,273						125	832
Townships	183	(2)	181												2	
Other civil divisions	808	(2)	322								181	141			82	404

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlay
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
SALINE	$1,003	$27.04	$757											$66	$180
County	330	8.89	173	$44	$15	$2	$68	$31	$3				$7	21	136
Cities, towns, and villages [6]	74	4.31	63											11	
School districts	495	(2)	431						131					20	44
Townships	97	(2)	83											14	
Other civil divisions	7	(2)	7									$7			
SANGAMON	5,533	48.66	3,342										$600	193	1,398
County	574	5.05	366	135	34	22	118	40					17	3	205
Cities, towns, and villages	2,456	28 48	789										600	104	963
School districts	1,921	(2)	1,748						1,748					62	111
Townships	255	(2)	250											1	4
Other civil divisions	327	(2)	189			58					$131			23	115
SCHUYLER	389	33.32	355										4	9	21
County	72	6.17	72	40	2		23	3	2				2		
Cities, towns, and villages	29	8.85	23										4	2	
School districts	231	(2)	217						217					6	8
Townships	45	(2)	43											1	1
Other civil divisions	12	(2)													12
SCOTT	279	32.67	252											22	5
County	39	4.57	38	24			13						1	1	
Cities, towns, and villages	16	4.66	15											1	
School districts	158	(2)	147						147					7	4
Other civil divisions	66	(2)	52				23					29		13	1

SHELBY	848	33 29	743												27	15	63
County	153	6.01	102	18	9		37	30						8			51
Cities, towns, and villages	110	11.17	79												27	3	1
School districts	457	(2)	436						436							11	10
Townships	128	(2)	126													1	1
STARK	551	60.00	433												8	16	94
County	175	19.05	135	18	6	3	73	22	2	$3				8			40
Cities, towns, and villages	46	12.06	36												8	2	
School districts	259	(2)	199						199							9	51
Townships	67	(2)	63													1	3
Other civil divisions	4	(2)														4	
STEPHENSON	1,394	34 42	1,224												6	66	98
County	285	7.04	224	93	10	12	60	34	5					10			61
Cities, towns, and villages	312	11.94	274												6	23	9
School districts	624	(2)	577						577							24	23
Townships	162	(2)	148													9	5
Other civil divisions	11	(2)	1								1					10	
TAZEWELL	2,293	48.38	1,753												41	183	316
County	396	8.35	308	207	7	32	21	26	4					11		5	83
Cities, towns, and villages	360	11.40	269												41	44	6
School districts	1,109	(2)	824						824							80	205
Townships	327	(2)	306													14	7
Other civil divisions	101	(2)	46			20					10	16				40	15
UNION	427	21.48	368												1	17	41
County	87	4.38	64	20	8		19	11	1					5		1	22
Cities, towns, and villages	51	7.28	47												1	3	
School districts	254	(2)	225						225							10	19
Other civil divisions	35	(2)	32				30					2				3	
VERMILION	3,097	34 45	2,707												11	199	180
County	553	6 15	471	152	22	13	34	228	5					17		5	77
Cities, towns, and villages [1]	552	10.04	422												11	79	40
School districts	1,538	(2)	1,441						1,441							68	29
Townships	432	(2)	359													43	30
Other civil divisions	22	(2)	14									14				4	4
WABASH	488	36.98	310												29	19	130
County	84	6.37	60	37	2		7	7	1					6		2	22
Cities, towns, and villages	56	6.73	27												29		
School districts	323	(2)	205						205							10	108
Other civil divisions	25	(2)	18				15					3				7	

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
WARREN	$900	$41.28	$742											$79	$16	$63
County	172	7.89	138	$56	$7	$3	$36	$28	$2				$6			34
Cities, towns, and villages	168	14.52	82											79	5	2
School districts	424	(2)	403						403						10	11
Townships	129	(2)	112												1	16
Other civil divisions	7	(2)	7								$7					
WASHINGTON	394	24.19	350												3	41
County	117	7.18	93	50	5	3	13	14	2				6			24
Cities, towns, and villages	31	5.54	31												3	14
School districts	178	(2)	161						161							3
Townships	68	(2)	65													
WAYNE	633	33.09	516											46	23	48
County	95	4.97	66	20	2	1	13	18	1				11			29
Cities, towns, and villages	96	17.73	41											46	9	
School districts	278	(2)	256						256						4	18
Townships	154	(2)	152												1	1
Other civil divisions	10	(2)	1									$1			9	
WHITE	525	28.93	450											33	19	23
County	84	4.63	62	32	3		11	12	1				3		5	17
Cities, towns, and villages	63	7.23	28											33	2	
School districts	274	(2)	264						264						4	6
Townships	78	(2)	71												7	
Other civil divisions	26	(2)	25									25			1	

WHITESIDE	1,647	41 70	1,395											51	50	151
County	278	7.04	219	81	9	17	43	43	2				24		1	58
Cities, towns, and villages	448	18.79	344											51	17	36
School districts	740	(2)	653						653						31	56
Townships	160	(2)	159													1
Other civil divisions	21	(2)	20										20		1	
WILL	5,260	46 22	3,198											234	408	1,420
County	739	6.49	427	220	19	9	97	62	3				17		75	237
Cities, towns, and villages	1,145	18.13	615											234	139	157
School districts	2,714	(2)	1,721						1,721						140	853
Townships	498	(2)	337												9	152
Other civil divisions	164	(2)	98								96	2			45	21
WILLIAMSON	1,568	29.10	1,439											13	98	18
County	199	3.69	197	41	11		78	54	2				11		2	
Cities, towns, and villages	113	3 27	85											13	13	2
School districts	1,075	(2)	984						984						80	11
Townships	181	(2)	173												3	5
WINNEBAGO	7,838	64 30	4,291											148	587	2,512
County	1,264	10.37	914	255	54	137	129	245	10				84		7	343
Cities, towns, and villages	2,511	26 57	1,007											148	247	1,109
School districts	2,102	(2)	1,842						1,842						129	131
Townships	328	(2)	320												7	1
Other civil divisions	1,633	(2)	208			16					176	16			197	1,228
WOODFORD	899	47.84	697											1	51	150
County	224	11 92	139	47	7	13	27	41	2				2		1	84
Cities, towns, and villages	51	5 95	42											1	5	3
School districts	447	(2)	416						416						22	9
Townships	173	(2)	97												22	54
Other civil divisions	4	(2)	3			2						1			1	

[1] Not available by departments.
[2] Not computed.
[3] Exclusive of the city of Champaign, for which no report was received.
[4] Exclusive of the city of De Kalb, for which no report was received.
[5] Exclusive of the cities of West Frankfort and Zeigler, for which no reports were received
[6] Exclusive of the city of Eldorado, for which no report was received.
[7] Exclusive of the city of Hoopeston. for which no report was received.

« Omission from table 3 of any civil division listed in tables 1 or 5 indicates no payments reported for such division

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TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public service enterprises	Interest	Outlays
Grand total	**$180,332**	**$28.31**	**$93,755**	**$14,357**	**$22,444**	**$49,776**
30,000 population and over	153,051	34.09	78,523	9,610	17,898	47,020
Chicago	130,120	37.63	67,059	7,049	14,709	41,303
Peoria	2,002	18 47	1,348	8	178	468
Rockford	2,472	28.03	975	147	242	1,108
East St. Louis	1,071	14 22	724	----------	236	111
Springfield	2,395	32.63	743	585	104	963
Cicero	1,161	16 78	718	224	215	4
Oak Park	1,570	23 47	888	217	221	214
Evanston	1,736	26.11	1,275	152	172	137
Decatur	970	16.47	435	203	195	137
Berwyn	1,138	22 31	471	129	516	22
Aurora	1,016	22.16	544	142	180	180
Joliet	937	20.96	508	179	108	142
Quincy	677	17.23	433	83	81	80
Rock Island	616	16.04	314	67	57	178
Danville	446	11.99	345	1	76	24
Elgin	778	21.20	369	88	122	199
Waukegan	640	18.03	280	87	273	----------
Moline	819	25 20	367	91	51	307
Bloomington	2,034	65.19	428	125	97	1,384
Alton	423	13.65	299	----------	65	59
8,000 to 30,000 population	10,767	14.49	6,493	1,596	1,530	1,142
Galesburg	791	26.63	389	67	5	330
Belleville	303	10.45	257	----------	41	5
Maywood	219	7.77	81	57	65	16
Granite City	245	9 25	154	----------	91	----------
Chicago Heights	370	16.23	235	40	95	----------
Freeport	265	11 83	244	----------	21	----------
Kankakee	199	9 34	161	----------	27	11
Champaign [1]	----------	----------	----------	----------	----------	----------
Jacksonville	233	12.87	120	63	50	----------
Harvey	257	14.52	108	117	32	----------
Blue Island	312	17.93	311	----------	1	----------
Kewanee	233	13.63	158	15	27	33
Pekin	159	9.46	135	----------	24	----------
Wilmette	365	22.12	235	80	17	33
Ottawa	178	11 27	105	42	3	28
Elmhurst	404	25.73	154	39	181	30
West Frankfort [1]	----------	----------	----------	----------	----------	----------
Forest Park	363	23.88	117	63	49	134
Mattoon	120	8.11	37	16	23	44
Streator	187	12.70	175	----------	2	10
Cairo	126	9.31	126	----------	----------	----------
Urbana	144	10.67	113	----------	31	----------
Highland Park	219	16.59	192	----------	27	----------
La Salle	127	9.66	88	23	16	----------
Calumet City	178	13.59	82	39	57	----------
Winnetka	824	62.90	279	321	35	189
Elmwood Park	130	10.00	87	43	----------	----------
Lincoln	81	6.23	69	----------	4	8
Mount Vernon	112	8.75	90	----------	21	1
Centralia	169	13.41	112	34	23	----------

[1] Not available.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public service enterprises	Interest	Outlays
8,000 to 30,000 population—Contd.						
Harrisburg	$63	$5 08	$53	----------	$10	----------
Canton	101	8.49	86	$13	2	----------
Park Ridge	531	45.78	214	65	223	$29
Melrose Park	112	9.82	33	17	57	5
Brookfield	114	10.27	82	25	7	----------
La Grange	204	19 07	142	----------	55	7
East Moline	158	15.19	85	7	----------	66
Sterling	269	26.12	242	----------	7	20
Dixon	160	15.69	115	----------	15	30
Downers Grove	115	11.62	90	24	1	----------
Herrin	38	3.91	31	3	2	2
Des Plaines	168	17.32	44	32	92	----------
River Forest	207	21.56	151	35	21	----------
Collinsville	43	4.66	37	----------	6	----------
Peru	136	14.78	50	83	3	----------
Marion	26	2.88	18	----------	8	----------
Wood River	129	14.49	46	27	10	46
Paris	87	9.78	53	30	4	----------
North Chicago	95	10.67	64	19	9	3
Macomb	145	16.48	106	22	4	13
Monmouth	138	15.68	58	76	4	----------
De Kalb [1]	----------	----------	----------	----------	----------	----------
Pontiac	49	5.76	46	----------	3	----------
Benton	27	3.21	16	----------	11	----------
Charleston	81	9.76	51	28	2	----------
Belvidere	203	24.76	117	31	6	49
Murphysboro	55	6.72	49	----------	6	----------
2,500 to 8,000 population	9,886	20.18	4,638	2,209	1,822	1,167
Glen Ellyn	121	15 76	116	----------	5	----------
Madison	151	19 71	74	----------	4	73
Duquoin	28	3.69	25	----------	----------	3
Carbondale	121	16.07	36	60	25	----------
Taylorville	41	5 60	8	15	3	15
Wheaton	265	36.51	132	31	102	----------
Mount Carmel	52	7.29	23	29	----------	----------
Hinsdale	394	56 91	192	85	67	50
Normal	84	12.41	51	14	8	11
Riverside	219	32.35	94	20	35	70
Litchfield	43	6 50	32	----------	11	----------
Lake Forest	755	115.20	632	23	18	82
Summit	59	9.01	57	----------	2	----------
Beardstown	158	24.91	73	12	----------	73
Lawrenceville	26	4.13	18	----------	8	----------
Glencoe	330	52.42	106	107	20	97
Edwardsville	73	11.71	54	----------	1	18
Villa Park	318	51.13	50	11	122	135
Lombard	78	12.59	55	16	1	6
Olney	63	10.26	31	28	4	----------
Zion	117	19.53	78	11	28	----------
Johnston City	31	5.21	18	10	3	----------
Clinton	80	13.51	56	19	2	3
Pana	77	13.20	51	23	3	----------
Hoopeston [1]	----------	----------	----------	----------	----------	----------

[1] Not available.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public service enterprises	Interest	Outlays
2,500 to 8,000 population—Contd.						
Metropolis	$38	$6.82	$29	----------	$9	----------
Morris	113	20.29	66	$18	29	----------
Woodstock	253	46.24	42	138	17	$56
St. Charles	211	39.24	61	107	33	10
Venice	45	8.39	38	----------	7	----------
Spring Valley	58	11 01	28	----------	8	22
Naperville	184	35.95	66	55	30	33
Gillespie	34	6.65	16	7	----------	11
Savanna	57	11.21	32	21	4	----------
Batavia	156	30.92	47	83	26	----------
East Peoria	65	12 93	45	10	9	1
Niles Center	614	122.63	141	35	438	----------
Arlington Heights	63	12.61	48	10	2	3
Bellwood	160	32 06	46	26	88	----------
Effingham	45	9.01	37	----------	4	4
Lyons	83	17 34	27	17	39	----------
Princeton	140	29.40	32	107	1	----------
Staunton	80	17.32	11	55	14	----------
Geneva	192	41 08	66	78	39	9
East Alton	50	11.11	26	13	11	----------
Eldorado [1]	----------	----------	----------	----------	----------	----------
Hillsboro	42	9.47	20	14	2	----------
Salem	119	26.92	12	81	9	17
Flora	148	33.69	19	64	7	58
Vandalia	47	10.82	33	6	8	----------
Jerseyville	37	8.59	29	----------	8	----------
Marseilles	40	9.32	40	----------	----------	----------
Christopher	47	11.07	22	6	9	10
Carlinville	11	2 65	11	----------	----------	----------
Sycamore	51	12 68	21	22	8	----------
Mendota	51	12.72	31	18	2	----------
Chester	57	14 53	38	5	9	5
Oglesby	68	17.39	26	35	7	----------
Westville	12	3.08	12	----------	----------	----------
Western Springs	200	51.36	49	19	36	96
Rock Falls	72	18.49	37	19	5	11
Galena	88	22.69	19	10	4	55
Washington Park	13	3.39	12	----------	1	----------
Zeigler [1]	----------	----------	----------	----------	----------	----------
Libertyville	60	15.83	48	9	3	----------
Rochelle	116	30.65	48	64	4	----------
Crystal Lake	75	20.10	25	14	36	----------
Robinson	34	9.27	26	----------	5	3
Highwood	58	16.16	29	19	10	----------
Shelbyville	64	18.33	45	18	1	----------
West Chicago	59	16 97	57	----------	2	----------
Havana	51	14.78	26	8	----------	17
Anna	31	9.02	31	----------	----------	----------
Georgetown	26	7.63	10	----------	----------	16
Geneseo	57	16 74	39	6	4	8
Sparta	39	11.52	18	12	7	2
Lockport	52	15.37	20	29	2	1
Lansing	40	11.84	12	6	22	----------
Highland	124	37.36	23	95	6	----------
Fairfield	90	27.44	35	46	9	----------

[1] Not available.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public service enterprises	Interest	Outlays
2,500 to 8,000 population—Contd.						
Peoria Heights	$31	$0.45	$17	----	$8	$6
Greenville	48	14.85	33	$11	4	----
Homewood	123	38.12	25	11	82	5
Barrington	92	28.63	45	2	34	11
Watseka	34	10.81	22	7	3	2
Mount Olive	16	5.20	13	3	----	----
Morrison	47	15.32	23	22	2	----
Bradley	18	5.91	10	6	----	2
Pinckneyville	38	12.48	20	15	3	----
Phoenix	40	13.19	7	5	28	----
Virden	9	2.99	9	----	----	----
Harvard	43	14.39	31	6	6	----
Steger	16	5.36	13	1	2	----
Benld	9	3.02	9	----	----	----
La Grange Park	50	17.01	9	9	32	----
Carmi	45	15.35	11	32	2	----
White Hall	13	4.44	3	7	3	----
Dolton	66	22.58	37	9	5	15
Paxton	28	9.68	22	5	1	----
Galva	70	24.35	25	17	28	----
Carterville	6	2.09	6	----	----	----
Bushnell	55	19.30	25	23	2	5
Abingdon	31	11.19	20	4	7	----
River Grove	63	22.98	41	17	1	4
Westmont	24	8.78	10	10	----	4
Fulton	23	8.66	20	----	3	----
Silvis	51	19.25	27	5	1	18
Roodhouse	27	10.30	26	----	1	----
Sandwich	30	11.49	22	3	----	5
Lemont	34	13.17	12	3	17	2
Tuscola	17	6.62	17	----	----	----
Mound City	7	2.75	6	----	1	----
Dwight	27	10.66	20	6	1	----
Riverdale	76	30.35	39	29	6	2
Kenilworth	125	49.98	68	22	33	2
Less than 2,500 population	6,678	10.26	4,101	942	1,188	447

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS [a]	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	**$1,302,018**	**$784,833**	**$203,337**	**$313,848**	**$1,290,544**	**$166.59**
State government	222,737	190,961	----------	31,776	221,401	28.58
Counties	75,828	43,638	----------	32,190	75,717	9.77
Cities, towns, and villages	499,289	193,310	187,284	118,695	490,218	76.94
School districts	189,616	99,876	----------	89,740	189,154	(1)
Townships	10,101	8,336	----------	1,765	10,054	(1)
Other civil divisions	304,447	248,712	16,053	39,682	303,997	(1)
ADAMS	2,993	508	1,667	818	2,967	47.17
Cities, towns, and villages	1,184	157	860	167	1,158	26.25
School districts	996	351	----------	645	996	(1)
Townships	6	----------	----------	6	6	(1)
Other civil divisions	807	----------	807	----------	807	(1)
ALEXANDER	1,443	892	353	198	1,439	63.84
County	285	235	----------	50	285	12.64
Cities, towns, and villages	381	177	144	60	377	25.13
School districts	558	480	----------	78	558	(1)
Other civil divisions	219	----------	209	10	219	(1)
BOND	167	114	29	24	167	11.59
County	18	----------	----------	18	18	1.25
Cities, towns, and villages	66	37	29	----------	66	10.27
School districts	81	77	----------	4	81	(1)
Townships	2	----------	----------	2	2	(1)
BOONE	542	467	9	66	540	35.81
County	210	210	----------	----------	210	13.93
Cities, towns, and villages	196	152	7	37	196	21.91
School districts	63	63	----------	----------	63	(1)
Townships	21	2	----------	19	21	(1)
Other civil divisions	52	40	2	10	50	(1)
BROWN	264	23	208	38	261	33.07
County	32	----------	----------	32	32	4.05
Cities, towns, and villages	11	9	----------	2	11	4.17
School districts	7	4	----------	3	7	(1)
Townships	11	10	----------	1	11	(1)
Other civil divisions	203	----------	203	----------	200	(1)
BUREAU	1,309	1,013	127	169	1,294	33.31
County	93	----------	----------	93	93	2.39
Cities, towns, and villages	296	129	126	41	284	12.40
School districts	718	706	----------	12	718	(1)
Townships	201	178	----------	23	198	(1)
Other civil divisions	1	----------	1	----------	1	(1)
CALHOUN	36	10	12	14	36	4.48
County	8	----------	----------	8	8	1.00
Cities, towns, and villages	4	4	----------	----------	4	2.07
School districts	3	3	----------	----------	3	(1)
Other civil divisions	21	3	12	6	21	(1)
CARROLL	815	434	350	31	812	44.05
County	1	----------	----------	1	1	.05
Cities, towns, and villages	158	50	107	1	155	14.74
School districts	346	345	----------	1	346	(1)
Townships	58	30	----------	28	58	(1)
Other civil divisions	252	9	243	----------	252	(1)
CASS	1,253	577	608	68	1,253	75.77
County	99	60	----------	39	99	5.99
Cities, towns, and villages	38	11	8	19	38	3.75
School districts	256	256	----------	----------	256	(1)
Townships	10	----------	----------	10	10	(1)
Other civil divisions	850	250	600	----------	850	(1)

[1] Not computed.

[a] Omission from table 5 of any civil division listed in tables 1 or 3 indicates no debt reported for such division.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
CHAMPAIGN	$3,853	$3,015	$661	$177	$3,851	$58 79
County	1,620	1,500	----	120	1,620	24 73
Cities, towns, and villages [2]	793	110	653	21	791	34.54
School districts	804	804	----	----	804	(1)
Townships	79	46	----	33	79	(1)
Other civil divisions	557	549	8	----	557	(1)
CHRISTIAN	864	537	219	108	861	22.94
County	73	----	----	73	73	1.94
Cities, towns, and villages	132	70	52	10	131	6 00
School districts	386	381	----	5	386	(1)
Townships	19	----	----	19	19	(1)
Other civil divisions	254	86	167	1	252	(1)
CLARK	395	210	114	71	395	22.10
County	63	----	----	63	63	3.53
Cities, towns, and villages	147	33	114	----	147	22 90
School districts	128	124	----	4	128	(1)
Townships	57	53	----	4	57	(1)
CLAY	242	76	98	68	242	14 98
County	43	----	----	43	43	2.66
Cities, towns, and villages	129	25	98	6	129	18.60
School districts	50	49	----	1	50	(1)
Townships	20	2	----	18	20	(1)
CLINTON	150	84	39	27	140	6.83
County	10	----	----	10	10	.47
Cities, towns, and villages	63	35	20	8	61	6 48
School districts	54	48	----	6	54	(1)
Townships	4	1	----	3	4	(1)
Other civil divisions	19	----	19	----	17	(1)
COLES	1,193	783	115	295	1,193	31.61
County	77	----	----	77	77	2.04
Cities, towns, and villages	258	70	33	155	258	10.23
School districts	521	514	----	7	521	(1)
Townships	233	199	----	34	233	(1)
Other civil divisions	104	----	82	22	104	(1)
COOK	878,307	490,532	122,844	264,931	869,562	210.00
County	62,441	34,097	----	28,344	62,441	15.08
Cities, towns, and villages	402,849	171,298	121,560	109,991	394,659	97.38
School districts	140,173	52,781	----	87,392	139,711	(1)
Townships	80	5	----	75	80	(1)
Other civil divisions	272,761	232,351	1,284	39,129	272,671	(1)
CRAWFORD	199	115	78	6	198	9.39
Cities, towns, and villages	85	19	63	3	84	10.33
School districts	14	14	----	----	14	(1)
Townships	85	82	----	3	85	(1)
Other civil divisions	15	----	15	----	15	(1)
CUMBERLAND	142	95	----	47	142	13.63
County	28	----	----	28	28	2.69
Cities, towns, and villages	10	7	----	3	10	3.31
School districts	89	88	----	1	89	(1)
Townships	15	----	----	15	15	(1)
DE KALB	1,266	874	348	44	1,261	38.33
County	14	----	----	14	14	.43
Cities, towns, and villages [3]	351	91	249	11	346	30.13
School districts	589	573	----	16	589	(1)
Townships	5	2	----	3	5	(1)
Other civil divisions	307	208	99	----	307	(1)

[1] Not computed.
[2] Exclusive of the city of Champaign, for which no report was received.
[3] Exclusive of the city of De Kalb, for which no report was received.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
DE WITT	$124	$307	$22	$95	$421	$22 80
County	85			85	85	4 57
Cities, towns, and villages	90	83	3	4	90	9 21
School districts	190	190			190	(1)
Townships	40	34		6	40	(1)
Other civil divisions	19		19		19	(1)
DOUGLAS	506	442	46	18	506	28 25
County	10			10	10	56
Cities, towns, and villages	56	12	43	1	56	5 83
School districts	310	307		3	310	(1)
Townships	127	123		4	127	(1)
Other civil divisions	3		3		3	(1)
DU PAGE	23, 240	7, 597	15, 299	344	23, 062	229. 47
County	910	910			855	8 51
Cities, towns, and villages	15, 825	971	14, 534	320	15, 711	203. 65
School districts	4, 685	4, 685			4, 685	(1)
Townships	33	9		24	33	(1)
Other civil divisions	1, 787	1, 022	765		1, 778	(1)
EDGAR	770	650	30	90	770	30 84
County	57			57	57	2. 28
Cities, towns, and villages	112	65	23	24	112	8. 74
School districts	260	260			260	(1)
Townships	334	325		9	334	(1)
Other civil divisions	7		7		7	(1)
EDWARDS	380	96	155	129	380	45. 77
County	17			17	17	2. 05
Cities, towns, and villages	227		129	98	227	71 90
School districts	58	58			58	(1)
Other civil divisions	78	38	26	14	78	(1)
EFFINGHAM	313	221	65	27	313	16. 46
County	21			21	21	1. 10
Cities, towns, and villages	107	42	65		107	11. 49
School districts	179	179			179	(1)
Townships	6			6	6	(1)
FAYETTE	404	186	137	82	393	16. 73
County	61			61	61	2 60
Cities, towns, and villages	128		124	4	128	15. 91
School districts	171	170		1	171	(1)
Townships	31	15		16	20	(1)
Other civil divisions	13		13		13	(1)
FORD	311	273	6	32	311	20. 08
County	20			20	20	1. 29
Cities, towns, and villages	31	17	2	12	31	3. 93
School districts	256	256			256	(1)
Other civil divisions	4		4		4	(1)
FRANKLIN	2, 310	1, 549	295	466	2, 310	38. 63
Cities, towns, and villages [2]	728	274	295	159	728	20 56
School districts	1, 337	1, 059		278	1, 337	(1)
Townships	245	216		29	245	(1)
FULTON	1, 766	717	999	50	1, 721	39 20
Cities, towns, and villages	239	98	110	31	203	8. 02
School districts	510	499		11	510	(1)
Townships	37	29		8	37	(1)
Other civil divisions	980	91	889		974	(1)
GALLATIN	235	124	78	33	233	23 09
Cities, towns, and villages	11	8		3	9	2. 11
School districts	63	51		12	63	(1)
Townships	83	65		18	83	(1)
Other civil divisions	78		78		78	(1)

[1] Not computed.

[2] Exclusive of the cities of West Frankfort and Zeigler, on which no reports were received.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
GREENE	$993	$310	$639	$44	$989	$48 44
County	37			37	37	1. 81
Cities, towns, and villages	92	73	19		88	8 51
School districts	215	215			215	(1)
Townships	10	3		7	10	(1)
Other civil divisions	639	19	620		639	(1)
GRUNDY	1,043	372	572	99	1,043	55. 78
County	40			40	40	2. 14
Cities, towns, and villages	613	18	541	54	613	56. 22
School districts	217	217			217	(1)
Townships	142	137		5	142	(1)
Other civil divisions	31		31		31	(1)
HAMILTON	850	69	188	593	848	65. 26
County	50			50	50	3 85
Cities, towns, and villages	12		12		12	3. 54
School districts	585	69		516	585	(1)
Townships	17			17	17	(1)
Other civil divisions	186		176	10	184	(1)
HANCOCK	1,338	485	826	27	1,335	50. 53
Cities, towns, and villages	267	140	115	12	264	20 91
School districts	352	345		7	352	(1)
Townships	8			8	8	(1)
Other civil divisions	711		711		711	(1)
HARDIN	58	27	3	28	58	8. 34
County	37	10		27	37	5 32
Cities, towns, and villages	3		3		3	1. 11
School districts	17	17			17	(1)
Other civil divisions	1			1	1	(1)
HENDERSON	390	157	226	7	390	44. 43
Cities, towns, and villages	5		3	2	5	1. 74
School districts	155	155			155	(1)
Townships	7	2		5	7	(1)
Other civil divisions	223		223		223	(1)
HENRY	1,561	887	574	100	1,550	35. 55
County	5			5	5	.11
Cities, towns, and villages	802	180	571	51	802	28. 23
School districts	637	593		44	637	(1)
Townships	10	10			8	(1)
Other civil divisions	107	104	3		107	(1)
IROQUOIS	1,035	832	192	11	1,017	30. 90
Cities, towns, and villages	94	35	57	2	76	5. 17
School districts	333	333			333	(1)
Townships	473	464		9	473	(1)
Other civil divisions	135		135		135	(1)
JACKSON	1,705	934	320	442	1,705	47. 79
County	314	314			314	8. 80
Cities, towns, and villages	723	42	288	393	723	33. 89
School districts	575	541		34	575	(1)
Townships	38	23		15	38	(1)
Other civil divisions	55	14	41		55	(1)
JASPER	395	86	260	49	392	30. 60
County	22			22	22	1. 72
Cities, towns, and villages	60	22	22	16	60	17. 60
School districts	53	53			53	(1)
Townships	22	11		11	22	(1)
Other civil divisions	238		238		235	(1)
JEFFERSON	835	129	502	204	835	26. 51
County	80			80	80	2. 54
Cities, towns, and villages	617		502	115	617	40 59
School districts	135	129		6	135	(1)
Townships	3			3	3	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
JERSEY	$252	$45	$165	$42	$251	$19.99
County	41			41	41	3 27
Cities, towns, and villages	138	14	124		137	23.08
School districts	25	25			25	(1)
Townships	7	6		1	7	(1)
Other civil divisions	41		41		41	(1)
JO DAVIESS	568	344	82	142	568	28 07
County	63			63	63	3.11
Cities, towns, and villages	233	124	82	27	233	22.48
School districts	156	126		30	156	(1)
Townships	116	94		22	116	(1)
JOHNSON	197	101	18	78	197	19.31
County	54			54	54	5.29
Cities, towns, and villages	6	3	1	2	6	2.19
School districts	107	94		13	107	(1)
Other civil divisions	30	4	17	9	30	(1)
KANE	10,502	4,404	5,697	401	10,530	81.19
Cities, towns, and villages	6,955	997	5,692	266	6,930	61 48
School districts	2,049	1,954		95	2,049	(1)
Townships	130	36		94	130	(1)
Other civil divisions	1,428	1,417	5	6	1,421	(1)
KANKAKEE	1,776	1,143	608	25	1,776	34.96
Cities, towns, and villages	768	253	508	7	768	24.34
School districts	482	477		5	482	(1)
Townships	285	272		13	285	(1)
Other civil divisions	241	141	100		241	(1)
KENDALL	235	187	40	8	235	22.17
Cities, towns, and villages	68	30	35	3	68	15.62
School districts	154	154			154	(1)
Townships	8	3		5	8	(1)
Other civil divisions	5		5		5	(1)
KNOX	2,827	1,109	1,392	266	2,827	54.26
Cities, towns, and villages	1,994	339	1,392	263	1,994	51.76
School districts	135	133		2	135	(1)
Townships	80	79		1	80	(1)
Other civil divisions	618	618			618	(1)
LAKE	22,506	9,445	11,270	1,791	22,347	204.08
County	2,376	2,376			2,376	21 70
Cities, towns, and villages	14,874	2,784	10,692	1,398	14,749	167.37
School districts	3,147	2,997		150	3,147	(1)
Townships	382	186		196	382	(1)
Other civil divisions	1,727	1,102	578	47	1,693	(1)
LA SALLE	2,697	2,103	352	242	2,685	26.75
County	112			112	112	1.14
Cities, towns, and villages	992	524	350	118	930	12.76
School districts	898	898			898	(1)
Townships	693	681		12	693	(1)
Other civil divisions	2		2		2	(1)
LAWRENCE	491	269	195	27	488	22 18
Cities, towns, and villages	113	11	87	15	113	10 02
School districts	165	162		3	165	(1)
Townships	105	96		9	102	(1)
Other civil divisions	108		108		108	(1)
LEE	1,199	834	342	23	1,199	36.22
Cities, towns, and villages	316	128	186	2	316	19.80
School districts	558	558			558	(1)
Townships	166	147		19	166	(1)
Other civil divisions	159	1	156	2	159	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
LIVINGSTON	$1,762	$1,536	$121	$105	$1,754	$44 86
Cities, towns, and villages	279	131	111	37	278	14 70
School districts	323	323			323	(1)
Townships	1,149	1,082		67	1,142	(1)
Other civil divisions	11		10	1	11	(1)
LOGAN	680	319	296	65	663	22. 97
County	23			23	23	.80
Cities, towns, and villages	53	10	7	36	50	2. 75
School districts	315	309		6	315	(1)
Other civil divisions	289		289		275	(1)
MCDONOUGH	704	457	186	61	701	25. 09
County	44			44	44	1 61
Cities, towns, and villages	476	277	186	13	476	20. 58
School districts	145	145			145	(1)
Townships	39	35		4	39	(1)
MCHENRY	2,332	1,013	1,273	16	2,310	65. 25
Cities, towns, and villages	1,417	174	1,234	9	1,402	69. 84
School districts	779	779			779	(1)
Townships	7			7	7	(1)
Other civil divisions	129	90	39		122	(1)
MCLEAN	4,392	3,614	708	70	4,298	58. 40
Cities, towns, and villages	2,445	1,810	603	32	2,389	48. 24
School districts	724	724			724	(1)
Townships	633	595		38	632	(1)
Other civil divisions	590	485	105		553	(1)
MACON	5,762	2,882	2,342	538	5,695	67. 32
County	117			117	117	1. 38
Cities, towns, and villages	3,050	514	2,289	247	2,984	46. 89
School districts	1,468	1,452		16	1,468	(1)
Townships	127			127	127	(1)
Other civil divisions	1,000	916	53	31	999	(1)
MACOUPIN	1,877	950	710	217	1,877	38. 54
County	160	60		100	160	3. 29
Cities, towns, and villages	810	59	682	69	810	25. 44
School districts	813	787		26	813	(1)
Townships	66	44		22	66	(1)
Other civil divisions	28		28		28	(1)
MADISON	5,397	2,023	2,662	712	5,338	35. 56
County	436	321		115	436	2 90
Cities, towns, and villages	4,012	1,054	2,515	443	3,953	34. 00
School districts	378	238		140	378	(1)
Townships	156	142		14	156	(1)
Other civil divisions	415	268	147		415	(1)
MARION	1,886	561	1,230	95	1,886	52. 03
County	92	22		70	92	2. 58
Cities, towns, and villages	1,312	68	1,230	14	1,312	52. 91
School districts	474	471		3	474	(1)
Townships	8			8	8	(1)
MARSHALL	383	309	72	2	383	29. 41
Cities, towns, and villages	69	27	40	2	69	10. 49
School districts	206	206			206	(1)
Townships	76	76			76	(1)
Other civil divisions	32		32		32	(1)
MASON	359	180	159	20	347	22 96
County	17			17	17	1. 12
Cities, towns, and villages	15	12		3	15	1. 86
School districts	168	168			168	(1)
Other civil divisions	159		159		147	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
MASSAC	$573	$332	$132	$109	$573	$10.35
County	10			10	10	.70
Cities, towns, and villages	191	57	105	29	191	25.91
School districts	305	274		31	305	(1)
Other civil divisions	67	1	27	39	67	(1)
MENARD	179	105	51	23	179	16.93
County	9			9	9	.85
Cities, towns, and villages	32	32			32	6.49
School districts	73	73			73	(1)
Other civil divisions	65		51	14	65	(1)
MERCER	504	205	260	39	504	30.29
County	28			28	28	1.68
Cities, towns, and villages	33	22	10	1	33	5.01
School districts	159	159			159	(1)
Townships	34	24		10	34	(1)
Other civil divisions	250		250		250	(1)
MONROE	148	69	64	15	148	11.97
County						
Cities, towns, and villages	130	56	61	13	130	25.44
School districts	13	13			13	(1)
Other civil divisions	5		3	2	5	(1)
MONTGOMERY	779	548	77	154	772	21.88
County	100			100	100	2.83
Cities, towns, and villages	210	116	66	28	203	8.91
School districts	442	432		10	442	(1)
Townships	16			16	16	(1)
Other civil divisions	11		11		11	(1)
MORGAN	1,422	625	789	8	1,422	41.34
Cities, towns, and villages	996	252	744		996	43.21
School districts	373	373			373	(1)
Other civil divisions	53		45	8	53	(1)
MOULTRIE	220	88	45	87	213	16.08
Cities, towns, and villages	129	8	36	85	129	24.72
School districts	75	75			75	(1)
Townships	7	5		2		
Other civil divisions	9		9		9	(1)
OGLE	597	496	65	36	562	19.86
Cities, towns, and villages	186	110	50	26	151	11.65
School districts	349	340		9	349	(1)
Townships	47	46		1	47	(1)
Other civil divisions	15		15		15	(1)
PEORIA	7,468	4,504	2,182	782	7,468	51.01
County	150			150	150	1.02
Cities, towns, and villages	3,863	1,492	1,836	535	3,863	31.97
School districts	689	679		10	689	(1)
Townships	85	51		34	85	(1)
Other civil divisions	2,681	2,282	346	53	2,681	(1)
PERRY	449	362	9	78	449	19.72
County	110	85		25	110	4.83
Cities, towns, and villages	45	28	9	8	45	3.50
School districts	291	249		42	291	(1)
Other civil divisions	3			3	3	(1)
PIATT	208	225	29	14	267	17.13
County	10			10	10	.64
Cities, towns, and villages	38	13	21	4	37	4.92
School districts	212	212			212	(1)
Other civil divisions	8		8		8	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
PIKE	$1,336	$361	$960	$15	$1,326	$54.44
Cities, towns, and villages	161	95	65	1	154	15.58
School districts	264	263		1	264	(1)
Townships	16	3		13	16	(1)
Other civil divisions	895		895		892	(1)
POPE	108	55	19	34	108	13.51
County	18			18	18	2.25
Cities, towns, and villages	11	9		2	11	8.47
School districts	31	24		7	31	(1)
Other civil divisions	48	22	19	7	48	(1)
PULASKI	305	224	15	66	305	20.47
County	46			46	46	3.09
Cities, towns, and villages	40	32		8	40	5.19
School districts	177	171		6	177	(1)
Other civil divisions	42	21	15	6	42	(1)
PUTNAM	186	126	51	9	186	35.53
Cities, towns, and villages	6	2	1	3	6	2.52
School districts	57	57			57	(1)
Townships	73	67		6	73	(1)
Other civil divisions	50		50		50	(1)
RANDOLPH	521	104	268	89	517	17.65
County	8			8	8	.27
Cities, towns, and villages	336	46	237	53	336	22.99
School districts	133	118		15	133	(1)
Other civil divisions	44		31	13	40	(1)
RICHLAND	347	240	92	15	344	24.40
County	13			13	13	.92
Cities, towns, and villages	233	140	92	1	230	31.58
School districts	99	99			99	(1)
Townships	2	1		1	2	(1)
ROCK ISLAND	5,736	2,645	2,270	821	5,670	57.16
County	816	600		216	760	7.66
Cities, towns, and villages	2,916	428	2,078	410	2,906	33.12
School districts	1,610	1,610			1,610	(1)
Townships	202	7		195	202	(1)
Other civil divisions	192		192		192	(1)
ST. CLAIR	9,928	5,829	3,351	748	9,753	60.43
County	930	682		248	930	5.76
Cities, towns, and villages	4,896	1,351	3,104	441	4,876	37.15
School districts	2,406	2,391		15	2,406	(1)
Townships	43	38		5	43	(1)
Other civil divisions	1,653	1,367	247	39	1,498	(1)
SALINE	1,203	1,055	2	146	1,200	32.35
County	532	407		125	532	14.34
Cities, towns, and villages [2]	183	177		6	183	10.66
School districts	263	253		10	263	(1)
Townships	223	218		5	220	(1)
Other civil divisions	2		2		2	(1)
SANGAMON	4,912	3,560	1,002	350	4,823	42.42
County	53			53	53	.47
Cities, towns, and villages	2,516	1,575	745	196	2,464	28.57
School districts	667	665		2	667	(1)
Townships	25	7		18	25	(1)
Other civil divisions	1,651	1,313	257	81	1,614	(1)
SCHUYLER	538	159	372	7	538	46.08
Cities, towns, and villages	34	27	4	3	34	10.37
School districts	112	112			112	(1)
Townships	24	20		4	24	(1)
Other civil divisions	368		368		368	(1)

[1] Not computed.
[2] Exclusive of the city of Eldorado, for which no report was received.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
SCOTT	$341	$130	$191	$20	$330	$39.35
County	9			9	9	1.05
Cities, towns, and villages	16	15		1	16	4.66
School districts	115	115			115	(1)
Other civil divisions	201		191	10	196	(1)
SHELBY	273	206	54	13	272	10.68
Cities, towns, and villages	81	24	54	3	81	8.23
School districts	169	168		1	169	(1)
Townships	23	14		9	22	(1)
Other civil divisions						
STARK	380	279	95	6	380	41.38
Cities, towns, and villages	39	11	24	4	39	10.22
School districts	239	238		1	239	(1)
Townships	31	30		1	31	(1)
Other civil divisions	71		71		71	(1)
STEPHENSON	1,559	854	317	388	1,557	38.14
Cities, towns, and villages	683	41	317	325	681	26.06
School districts	484	480		4	481	(1)
Townships	184	135		49	181	(1)
Other civil divisions	208	198		10	208	(1)
TAZEWELL	3,555	2,183	1,186	186	3,450	72.78
County	73			73	73	1.54
Cities, towns, and villages	901	151	678	75	812	25.72
School districts	1,407	1,407			1,407	(1)
Townships	292	265		27	283	(1)
Other civil divisions	879	360	508	11	875	(1)
UNION	299	146	103	50	299	15.01
County	35			35	35	1.76
Cities, towns, and villages	71	11	59	1	71	10.13
School districts	135	135			135	(1)
Other civil divisions	58		44	14	58	(1)
VERMILION	3,311	2,225	795	291	3,311	36.83
County	75	75			75	.83
Cities, towns, and villages [2]	1,190	259	731	200	1,190	21.64
School districts	1,067	1,067			1,067	(1)
Townships	915	821		91	915	(1)
Other civil divisions	64		64		64	(1)
WABASH	288	237	11	40	288	21.82
County	38			38	38	2.88
Cities, towns, and villages	6	5		1	6	.72
School districts	147	147			147	(1)
Other civil divisions	97	85	11	1	97	(1)
WARREN	414	204	158	52	409	18.76
Cities, towns, and villages	239	39	158	42	230	20.66
School districts	142	142			142	(1)
Townships	28	18		10	28	(1)
Other civil divisions	5	5				
WASHINGTON	50	45	1	4	50	3.07
Cities, towns, and villages	1		1		1	.18
School districts	45	45			45	(1)
Townships	4			4	4	(1)
WAYNE	541	232	209	100	541	28.28
County	87			87	87	4.55
Cities, towns, and villages	140	140			140	25.85
School districts	66	66			66	(1)
Townships	39	26		13	39	(1)
Other civil divisions	209		209		209	(1)

[1] Not computed.
[2] Exclusive of the city of Hoopeston, for which no report was received.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
WHITE	$532	$363	$130	$39	$532	$29 31
County	115	95		20	115	6 34
Cities, towns, and villages	90	85	3	2	90	10 33
School districts	45	45			45	(1)
Townships	155	138		17	155	(1)
Other civil divisions	127		127		127	(1)
WHITESIDE	1,193	813	280	100	1,193	30.20
County	30			30	30	.76
Cities, towns, and villages	440	176	203	61	440	18 45
School districts	616	616			616	(1)
Townships	30	21		9	30	(1)
Other civil divisions	77		77		77	(1)
WILL	8,566	6,206	1,836	524	8,566	75 27
County	1,579	1,579			1,579	13.88
Cities, towns, and villages	3,202	943	1,812	447	3,202	50.71
School districts	2,612	2,612			2,612	(1)
Townships	174	152		22	174	(1)
Other civil divisions	999	920	24	55	999	(1)
WILLIAMSON	2,710	1,840	410	460	2,710	50 30
County	311			311	311	5 77
Cities, towns, and villages	1,320	796	410	114	1,320	38.17
School districts	940	940			940	(1)
Townships	139	104		35	139	(1)
WINNEBAGO	11,459	4,414	6,074	971	11,453	93.95
County	227			227	227	1.86
Cities, towns, and villages	5,145	601	3,824	720	5,139	51 37
School districts	1,491	1,491			1,491	(1)
Townships	17	10		7	17	(1)
Other civil divisions	4,579	2,312	2,250	17	4,579	(1)
WOODFORD	944	792	145	7	941	50 07
Cities, towns, and villages	149	32	116	1	149	17.38
School districts	298	298			298	(1)
Townships	468	462		6	468	(1)
Other civil divisions	29		29		29	(1)

[1] Not computed.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	$499,289	$193,810	$187,284	$118,695	$490,218	$76.94
30,000 population and over	374,229	177,945	85,666	110,618	367,388	81.83
Chicago	319,856	165,191	51,727	102,938	313,345	90.61
Peoria	3,609	1,440	1,799	370	3,609	33.20
Rockford	4,980	570	3,714	696	4,974	56.39
East St. Louis	3,691	1,153	2,122	416	3,691	49.02
Springfield	2,482	1,567	735	180	2,430	33.11
Cicero	4,235	15	2,897	1,323	4,235	61.20
Oak Park	4,327	750	1,999	1,578	4,266	63.77
Evanston	2,898	808	1,536	554	2,808	43 58
Decatur	3,021	491	2,283	247	2,955	50.17
Berwyn	4,506	12	3,951	543	4,506	88.35
Aurora	2,984	735	2,198	51	2,981	63.16
Joliet	2,392	827	1,171	394	2,392	53.51
Quincy	1,152	145	842	165	1,133	28.83
Rock Island	1,461	365	867	229	1,461	38.05
Danville	1,089	214	686	189	1,089	29 27
Elgin	2,081	128	1,742	211	2,079	56.65
Waukegan	5,073	1,484	3,311	278	5,034	141.80
Moline	1,018	10	868	140	1,008	31.02
Bloomington	2,259	1,734	519	6	2,203	70.61
Alton	1,115	306	699	110	1,099	35.46
8,000 to 30,000 population	49,183	6,451	38,381	4,351	48,019	65.84
Galesburg	1,798	303	1,255	240	1,798	60.54
Belleville	692		692		692	23.86
Maywood	1,422	75	1,156	191	1,304	49.43
Granite City	1,517	468	880	169	1,474	55.62
Chicago Heights	1,811	413	1,126	272	1,811	79.43
Freeport	645	15	308	322	643	28.71
Kankakee	539	152	387		539	25 31
Champaign [1]						
Jacksonville	988	251	737		988	54 59
Harvey	3,166		2,800	366	3,166	178.87
Blue Island	952	45	694	213	952	54.71
Kewanee	428	123	263	42	428	25.04
Pekin	569	52	491	26	476	28.33
Wilmette	187	173		14	187	11.38
Ottawa	152	52	36	64	132	8.35
Elmhurst	3,623	149	3,448	26	3,623	230.76
West Frankfort [1]						
Forest Park	1,018	309	709		1,018	66.97
Mattoon	207	67	20	120	207	13.99
Streator	96	11	85		96	6.52
Cairo	303	177	126		303	22.39
Urbana	718	93	605	20	718	53.19
Highland Park	3,353	546	1,960	847	3,353	254.02
La Salle	222	120	46	47	222	16.88
Calumet City	3,509	103	3,224	182	3,509	267.86
Winnetka	832	104	728		832	63.51
Elmwood Park	1,944	59	1,810	75	1,944	149.54
Lincoln	36			36	33	2.54
Mount Vernon	615		501	114	615	48.05
Centralia	1,143	61	1,082		1,143	90.71
Harrisburg	170	170			170	13.71
Canton	40	25		15	20	1.68
Park Ridge	4,465	72	4,393		4,462	384.66
Melrose Park	1,817	75	1,564	178	1,817	159.39
Brookfield	234	21		213	231	20.81

[1] Not available.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
8,000 to 30,000 population—Continued.						
La Grange	$857	$39	$776	$42	$848	$79 25
East Moline	351	17	302	32	351	33 75
Sterling	191	95	96		191	18. 54
Dixon	278	96	182		278	27. 26
Downers Grove	1, 620	28	1, 592		1, 620	163. 64
Herrin	656	635	16	5	656	67. 57
Des Plaines	2, 377	46	2, 300	31	2, 377	245. 05
River Forest	320		320		320	33 33
Collinsville	107	72		35	107	11. 59
Peru	247	218	29		207	22. 50
Marion	376	148	200	28	376	41. 63
Wood River	205	71	134		205	23. 03
Paris	99	58	22	19	99	11. 12
North Chicago	826	183	567	76	826	92. 81
Macomb	406	219	173	14	406	46. 14
Monmouth	226	30	154	42	226	25. 68
De Kalb [1]						
Pontiac	110	22	58	30	110	12. 94
Benton	345	43	208	94	345	41. 07
Charleston	50	2	13	35	50	6 02
Belvidere	173	136		37	173	21 10
Murphysboro	152		113	39	152	18. 58
2,500 to 8,000 population	48, 531	4, 386	41, 838	2, 307	46, 807	96. 03
Glen Ellyn	130	68		62	130	16. 93
Madison	299	45	241	13	299	39 03
Duquoin						
Carbondale	566	41	175	350	566	75. 19
Taylorville	28		22	6	28	3. 83
Wheaton	1, 739	12	1, 727		1, 739	239. 60
Mount Carmel						
Hinsdale	1. 342	52	1, 237	53	1, 279	184. 75
Normal	88	37	51		88	13. 00
Riverside	798	239	522	37	782	115 51
Litchfield	120	48	52	20	120	18. 15
Lake Forest	1, 131	285	763	83	1, 056	161. 12
Summit	46	8		38	46	7. 03
Beardstown	17		8	9	17	2. 68
Lawrenceville	80		80		80	12. 69
Glencoe	1, 045	323	607	115	1, 045	166 00
Edwardsville	85		45	40	85	13. 63
Villa Park	2, 241	80	2, 000	161	2, 241	360. 29
Lombard	2, 934	39	2, 895		2, 934	473. 45
Olney	232	140	92		229	37. 30
Zion	513	111	387	15	502	83. 79
Johnston City	225		150	75	225	37 78
Clinton	64	61	3		64	10. 81
Pana	54	54			54	9. 25
Hoopeston [1]						
Metropolis	172	52	95	25	172	30. 86
Morris	471		421	50	471	84. 59
Woodstock	335	54	281		335	61. 23
St. Charles	480	78	400	2	480	89. 27
Venice	144	15	129		144	26. 86
Spring Valley	156	31	105	20	156	29. 60
Naperville	482		469	13	457	89. 29
Gillespie	376	2	374		376	73. 57
Savanna	94	14	80		91	17 89
Batavia	449		449		449	89. 00

[1] Not available.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
2,500 to 8,000 population—Contd.						
East Peoria	$163	$71	$19	$13	$163	$32.42
Niles Center	9,883	263	9,620		8,459	1,089.43
Arlington Heights	90	32	14	44	90	18.01
Bellwood	2,613	66	2,400	147	2,613	523.54
Effingham	67	30	37		67	13.46
Lyons	1,512	67	1,378	67	1,512	315.86
Princeton	73	42	20	11	61	12.81
Staunton	340	45	295		340	73.62
Geneva	668		668		648	140.66
East Alton	128	6	113	9	128	28.43
Eldorado [1]						
Hillsboro	44	35	9		40	9.02
Salem	148		148		148	33.48
Flora	120	25	95		120	27.32
Vandalia	97		97		97	22.34
Jerseyville	136	12	124		135	31.33
Marseilles						
Christopher	159	72	82	5	159	37.46
Carlinville	38			38	38	9.17
Sycamore	177		177		177	44.02
Mendota	90		90		90	22.46
Chester	182	38	130	14	182	46.40
Oglesby	116	55	61		116	29.67
Westville						
Western Springs	822	155	644	23	810	208.01
Rock Falls	82	13	69		82	21.06
Galena	114	58	37	19	114	29.40
Washington Park	16	16			16	4.17
Zeigler [1]						
Libertyville	754	39	715		754	198.89
Rochelle	73	53	19	1	38	10.04
Crystal Lake	560	16	540	4	559	149.79
Robinson	60		60		60	16.36
Highwood	99	1	70	28	99	27.58
Shelbyville	38		38		38	10.89
West Chicago	325	21	304		325	93.47
Havana						
Anna	2	2			2	.58
Georgetown	45		41	4	45	13.21
Geneseo	55		55		55	16.15
Sparta	131	5	102	24	131	38.70
Lockport	155		152	3	156	45.82
Lansing	2,232	42	2,130	60	2,232	660.75
Highland	220	22	150	48	220	66.29
Fairfield	139	139			139	42.38
Peoria Heights	167	10		157	167	50.93
Greenville	55	26	29		55	17.01
Homewood	1,377	3	1,367	7	1,377	426.71
Barrington	581	34	535	12	581	180.83
Watseka	39		39		24	7.03
Mount Olive	6			6	6	1.95
Morrison	44	37	7		44	14.35
Bradley	84	68	16		84	27.56
Pinckneyville	38	28	9	1	38	12.48
Phoenix	487	35	452		487	160.57

[1] Not available.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
2,500 to 8,000 population—Contd						
Virden	$103	$36	$67		$103	$34.17
Harvard	193	20	146	$27	193	64.06
Steger	31		13	18	31	10 40
Bonld	1,375	21	1,354		1,375	467 85
La Grange Park						
Carmi	87	84	3		87	29 67
White Hall	62	62			62	21.17
Dolton	1,354	85	1,251	18	1,354	463 22
Paxton	9		2	7	9	3.11
Galva	173	30	135	8	173	60.17
Cartervlle						
Bushnell	58	58			58	20 35
Abingdon	118	34	81	3	118	42.58
River Grove	778	30	709	39	778	283.84
Westmont	9	9			9	3 29
Fulton	112	29	27	56	112	42.17
Silvis	53	23	25	5	53	20.00
Roodhouse	28	9	19		24	9.16
Sandwich	50	44		6	50	19.15
Lemont	397	40	341	16	397	153.76
Tuscola						
Mound City	13	11		2	13	5.19
Dwight	56	21	33	2	56	22.10
Riverdale	305	24	230	51	305	121.81
Kenilworth	587	145	355	87	587	234 71
Less than 2,500 population	27,346	4,528	21,399	1,419	27,104	41 63

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Grand total	$1,290,544	$364,019	$139,481	$166.59	$54.66	$23.62
State government	221,404	13,880	2,273	28.58	2.08	.39
Counties	75,717	28,632	11,555	9.77	4.26	1.96
Cities, towns, and villages	490,218	171,283	114,455	76.94	32.44	26.38
School districts	189,154	88,361	[1] 4,311	(2)	(2)	(2)
Townships	10,054	5,462	1,098	(2)	(2)	(2)
Other civil divisions	303,997	56,401	5,189	(2)	(2)	(2)
Adams	2,967	1,586	469	47.17	25.50	7.27
Alexander	1,439	602	421	63.84	24.80	17.65
Bond	167	181	74	11.59	11.30	4.26
Boone	540	337	47	35.81	22.00	3.07
Brown	261	46	45	33.07	4.94	4.30
Bureau	1,294	603	364	33.31	14.13	8.11
Calhoun	36	170	14	4.48	20.57	1.57
Carroll	812	502	131	44.05	25.52	7.26
Cass	1,253	329	183	75.77	18.24	10.48
Champaign	[3] 3,851	1,745	505	58.79	29.94	9.49
Christian	861	786	365	22.94	19.92	10.38
Clark	395	324	162	22.10	15.31	6.91
Clay	242	252	193	14.98	14.24	10.38
Clinton	146	94	70	6.83	4.09	2.93
Coles	1,193	1,006	366	31.64	28.53	10.56
Cook	869,562	248,003	99,194	210.00	77.02	38.31
Crawford	198	621	196	9.39	27.27	6.85
Cumberland	142	191	92	13.63	14.89	6.46
De Kalb	[4] 1,261	1,268	415	38.33	40.45	12.21
De Witt	424	425	188	22.80	21.95	9.92
Douglas	506	748	176	28.25	38.13	8.89
Du Page	23,062	2,738	592	229.47	61.73	16.86
Edgar	770	609	199	30.84	23.64	7.27
Edwards	380	223	64	45.77	23.68	6.32
Effingham	313	175	56	16.46	8.95	2.78
Fayette	393	142	90	16.73	5.42	3.22
Ford	311	384	137	20.08	23.33	8.04
Franklin	[5] 2,310	2,569	232	38.63	39.30	8.28
Fulton	1,724	982	455	39.20	20.40	8.98
Gallatin	233	319	33	23.09	24.81	2.26
Greene	989	199	622	48.44	8.66	27.82
Grundy	1,043	410	163	55.78	22.05	6.75
Hamilton	848	211	478	65.26	13.24	26.20
Hancock	1,335	316	224	50.53	11.07	7.33
Hardin	58	41	2	8.34	5.37	.36
Henderson	390	105	340	44.43	10.78	35.01
Henry	1,559	1,018	502	35.55	22.11	11.87
Iroquois	1,017	688	186	30.90	19.76	5.22
Jackson	1,705	1,723	412	47.79	45.82	11.60
Jasper	392	437	52	30.60	27.21	2.84
Jefferson	835	390	85	26.51	13.69	2.90
Jersey	251	81	50	19.99	6.35	3.57
Jo Daviess	568	207	43	28.07	9.46	1.91
Johnson	197	112	14	19.31	9.35	.96
Kane	10,530	3,196	1,318	81.19	31.50	13.71

[1] Includes only the debt of school districts outside of cities, towns, and villages having a population of 2,500 and over. Debt on account of schools in cities, towns, and villages with a population of 2,500 and over is included with city, town, or village liabilities.

[2] Not computed.

[3] Exclusive of the city of Champaign, for which no report was received

[4] Exclusive of the city of De Kalb, for which no report was received.

[5] Exclusive of the cities of West Frankfort and Zeigler, for which no reports were received.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Kankakee	$1,776	$707	$608	$34.96	$15.37	$14.50
Kendall	235	58	17	22.17	5.77	1.54
Knox	2,827	784	256	54.26	16.72	5.44
Lake	22,347	4,701	874	204.08	59.33	14.16
La Salle	2,635	1,511	995	26.75	16.14	10.95
Lawrence	488	585	252	22.18	27.36	10.24
Lee	1,199	442	320	36.22	15.74	11.55
Livingston	1,754	550	256	44.86	14.07	6.33
Logan	663	468	98	22.97	15.83	3.19
McDonough	704	393	151	25.69	14.50	5.63
McHenry	2,310	1,170	288	65.25	35.11	8.63
McLean	4,298	1,965	630	58.40	27.81	9.26
Macon	5,095	2,059	775	67.32	39.10	13.48
Macoupin	1,877	831	181	38.54	14.08	3.38
Madison	5,338	4,020	1,390	35.56	41.52	14.18
Marion	1,886	465	225	52.93	12.20	6.16
Marshall	383	158	47	29.41	10.71	3.03
Mason	347	495	209	22.96	29.74	12.00
Massac	573	491	118	40.35	36.22	8.14
Menard	179	201	62	16.93	17.19	4.83
Mercer	504	254	250	30.29	13.51	12.65
Monroe	148	159	111	11.97	12.38	8.23
Montgomery	772	809	222	21.88	18.82	6.04
Morgan	1,422	987	304	41.34	29.40	8.84
Moultrie	213	231	37	16.08	15.54	2.51
Ogle	502	586	182	19.86	21.86	6.54
Peoria	7,408	1,877	1,902	51.01	16.37	18.28
Perry	449	206	167	19.72	8.93	7.34
Piatt	267	514	104	17.13	32.68	6.32
Pike	1,326	173	209	54.44	6.43	7.32
Pope	108	55	30	13.51	5.67	2.72
Pulaski	305	166	129	20.47	11.34	8.06
Putnam	186	155	55	35.53	20.40	6.46
Randolph	517	207	61	17.65	7.11	2.08
Richland	344	95	49	24.40	6.73	3.05
Rock Island	5,070	4,454	1,969	57.16	45.48	26.13
St. Clair	9,753	7,870	4,414	60.43	55.89	33.79
Saline	[6] 1,200	636	465	32.35	15.72	14.10
Sangamon	4,823	3,499	1,892	42.42	34.09	19.43
Schuyler	538	117	111	46.08	8.83	7.46
Scott	336	382	39	30.35	40.28	3.83
Shelby	272	212	168	10.68	7.16	4.98
Stark	380	145	19	41.38	14.91	1.35
Stephenson	1,557	8,512	514	38.44	224.11	13.73
Tazewell	3,450	1,085	1,262	72.78	27.33	36.80
Union	299	267	63	15.04	13.21	2.90
Vermilion	[7] 3,311	3,706	918	36.83	41.99	11.19
Wabash	288	337	179	21.82	24.90	11.39
Warren	409	230	224	18.76	10.69	9.57
Washington	50	22	16	3.07	1.23	.86
Wayne	541	587	119	28.28	25.79	4.65
White	532	208	140	29.31	10.38	6.07
Whiteside	1,193	759	381	30.20	20.75	11.05
Will	8,566	3,903	778	75.27	41.09	8.90
Williamson	2,710	2,096	356	50.30	32.18	7.02
Winnebago	11,453	3,751	1,444	93.95	38.24	21.17
Woodford	941	532	104	50.07	27.53	7.98

[6] Exclusive of the city of Eldorado, for which no report was received.
[7] Exclusive of the city of Hoopeston, for which no report was received.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX						PER CAPITA ASSESSED VALUATION		
	1931				1922	1912	1931	1922	1912
	Total	Real property and improvements	Personal property	Other property					
State total	$7,268,880	$5,063,319	$1,479,264	$726,297	$4,000,497	$2,343,673	$938.28	$600.70	$396.96
Adams	65,225	47,444	13,199	4,582	41,175	23,509	1,036.96	662.10	363.99
Alexander	15,756	10,523	2,196	3,037	10,140	6,021	698.96	417.32	252.65
Bond	13,277	8,123	2,111	3,043	8,994	5,280	921.63	590.58	303.45
Boone	19,994	14,207	3,740	2,047	12,341	7,976	1,326.04	805.48	515.18
Brown	8,208	6,093	1,415	700	5,471	3,753	1,040.04	585.99	360.99
Bureau	48,743	32,334	7,133	9,276	32,839	22,325	1,254.81	770.00	479.18
Calhoun	6,226	4,831	1,394	1	4,030	2,383	774.96	488.71	276.80
Carroll	24,418	15,219	3,707	5,492	14,119	9,331	1,324.69	717.31	517.37
Cass	18,339	14,155	2,384	1,800	13,870	8,662	1,108.97	769.23	497.27
Champaign	65,300	53,078	7,062	5,160	49,877	32,138	996.95	855.82	604.13
Christian	37,481	29,016	4,392	4,073	28,354	18,462	998.48	718.68	521.82
Clark	13,066	7,346	3,090	2,621	12,660	7,093	731.09	598.14	301.63
Clay	10,163	6,268	1,613	2,272	7,476	4,472	628.47	422.76	239.67
Clinton	18,633	11,104	3,925	3,604	10,705	6,073	871.96	405.94	255.11
Coles	27,337	21,356	2,642	3,339	18,206	12,075	725.12	516.35	348.63
Cook	3,767,849	2,595,996	925,360	246,493	1,809,767	1,007,501	999.93	562.07	389.11
Crawford	15,110	10,236	3,423	1,451	12,189	7,686	716.62	535.29	269.03
Cumberland	7,589	4,176	1,359	2,054	6,511	4,493	728.38	506.36	314.59
De Kalb	47,617	35,329	6,185	6,103	29,122	18,892	1,447.33	920.25	555.50
De Witt	21,728	16,254	2,326	3,148	16,222	10,017	1,168.30	838.77	529.81
Douglas	21,374	16,054	2,272	3,048	15,562	10,598	1,193.15	793.70	536.58
Du Page	81,788	65,162	7,440	9,186	27,011	15,288	813.81	608.94	435.17
Edgar	29,790	21,618	3,429	4,749	22,787	16,045	1,193.46	884.28	586.96
Edwards	6,331	4,358	1,018	955	4,565	3,073	702.50	484.05	305.76
Effingham	14,873	8,200	2,771	3,902	10,714	6,807	782.25	547.87	339.42
Fayette	15,226	9,205	3,186	2,835	13,096	8,328	648.27	523.02	296.60
Ford	23,916	18,252	3,331	2,333	20,432	13,924	1,544.06	1,240.84	814.44
Franklin	21,276	14,131	3,079	4,066	19,147	6,524	355.79	292.92	238.19
Fulton	40,611	29,250	6,869	4,492	27,688	17,450	923.33	574.89	344.61
Gallatin	5,872	4,520	597	755	3,661	2,610	581.90	284.76	178.42
Greene	19,049	12,929	3,005	3,115	14,034	9,320	933.00	609.75	416.78
Grundy	26,628	17,024	3,609	5,995	16,974	11,649	1,423.96	913.54	481.96
Hamilton	5,970	3,411	1,228	1,331	6,604	3,751	459.41	414.84	205.78
Hancock	32,037	24,680	4,726	3,231	25,038	14,927	1,212.60	877.81	487.21
Hardin	3,532	2,490	881	161	2,056	1,066	507.84	268.01	151.99
Henderson	16,883	10,948	2,263	3,672	12,065	7,339	1,923.33	1,233.52	754.69
Henry	50,115	36,484	7,977	5,654	34,142	20,701	1,142.85	741.51	489.57
Iroquois	48,969	36,602	6,178	6,189	40,844	26,969	1,487.83	1,172.31	758.76
Jackson	18,535	10,805	3,367	4,363	11,926	7,168	519.48	317.26	201.62
Jasper	7,090	4,862	1,223	1,005	7,726	5,480	553.52	480.98	301.83
Jefferson	17,925	9,838	2,722	5,365	10,040	6,238	599.05	352.54	211.97
Jersey	10,880	8,452	1,333	1,095	6,598	4,634	866.52	520.32	332.00
Jo Daviess	25,106	16,610	5,004	3,492	15,745	10,846	1,240.72	718.38	478.68
Johnson	7,205	3,421	1,008	2,776	5,209	3,145	706.16	433.32	219.47
Kane	115,000	81,573	24,315	9,112	56,829	34,598	886.66	560.09	359.99
Kankakee	45,008	32,074	6,065	6,869	25,933	15,941	885.98	563.55	380.26
Kendall	15,829	11,906	1,940	1,983	10,209	6,794	1,493.30	1,013.37	630.39
Knox	60,965	42,224	9,710	9,031	33,972	21,516	1,170.15	724.77	457.93
Lake	114,423	90,178	13,431	10,819	43,611	20,356	1,044.96	550.40	320.73
LaSalle	117,745	86,544	19,340	11,861	60,931	36,702	1,195.38	650.67	403.78
Lawrence	14,709	7,580	5,107	2,010	11,553	8,508	668.45	540.38	345.08
Lee	46,292	34,337	6,184	5,771	28,671	18,032	1,398.55	1,021.39	649.82
Livingston	62,703	46,031	8,720	7,952	43,984	28,794	1,603.66	1,126.77	711.57
Logan	40,485	29,945	5,710	4,830	28,389	19,109	1,402.66	958.62	622.19
McDonough	30,705	23,159	4,935	2,611	23,452	14,070	1,120.62	864.69	523.30

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX						PER CAPITA ASSESSED VALUATION		
	1931				1922	1912	1931	1922	1912
	Total	Real property and improvements	Personal property	Other property					
McHenry	$45,877	$32,402	$8,546	$4,929	$27,338	$16,393	$1,295.96	$820.16	$490.80
McLean	89,755	69,611	11,753	8,391	65,138	40,601	1,219.50	922.00	596.55
Macon	66,074	51,318	9,328	5,428	37,083	21,595	781.02	554 12	375.61
Macoupin	33,639	21,350	3,895	8,294	24,272	15,092	688 64	411 60	282.51
Madison	108,073	63,955	23,318	20,800	51,839	29,080	720.01	465.82	302.80
Marion	19,722	13,303	2,836	3,583	12,611	7,097	553.44	330 86	193.89
Marshall	20,819	14,612	2,778	3,429	15,500	10,030	1,598.63	1,050 11	640.10
Mason	18,634	14,698	1,908	2,028	13,788	8,315	1,232.82	828.88	478.53
Massac	8,784	4,969	2,013	1,802	6,030	3,482	618.59	444.69	230.30
Menard	17,261	13,066	2,098	2,097	10,721	7,350	1,632.25	916.83	574.41
Mercer	23,371	17,545	3,592	2,234	17,636	11,761	1,404.42	938 11	596.32
Monroe	15,279	10,259	2,826	2,194	8,297	4,738	1,835.27	646.24	350.79
Montgomery	32,361	20,994	4,254	7,113	23,861	14,442	917.31	555 29	392.82
Morgan	40,588	31,701	4,284	4,603	25,878	17,622	1,179.88	770 94	509.06
Moultrie	15,417	11,125	1,389	2,903	11,059	7,505	1,163.81	742.03	512.99
Ogle	42,637	29,760	6,566	6,311	28,795	18,921	1,506.61	1,073.22	679.05
Peoria	132,484	93,831	25,376	13,277	66,346	36,964	904.95	578 63	355.29
Perry	15,519	10,940	2,813	1,766	9,271	5,011	681.64	401.19	219.59
Piatt	29,828	19,410	3,787	6,631	18,109	11,708	1,913 52	1,152.38	714.96
Pike	23,440	14,478	5,415	3,547	17,486	10,397	962.35	650.86	363.24
Pope	3,539	2,201	731	607	2,904	1,891	442.60	301.78	168.61
Pulaski	7,012	4,843	786	1,383	4,029	2,432	470.60	275.40	151.94
Putnam	5,803	4,137	587	1,079	4,918	3,244	1,108 50	648.67	382.74
Randolph	18,813	12,341	3,340	3,132	11,680	7,393	642.08	401.26	250.74
Richland	8,774	6,074	1,353	1,347	6,544	4,227	622.27	465.96	264 68
Rock Island	72,158	53,039	12,545	6,574	36,474	20,923	727.40	372.43	277.76
St. Clair	129,486	85,356	21,008	23,122	63,505	34,155	802.27	451.00	261.42
Saline	14,167	8,568	2,940	2,659	9,713	5,392	381.86	240.13	163 53
Sangamon	106,300	76,276	14,290	15,734	72,875	41,014	934 92	710.01	421.37
Schuyler	9,459	7,230	1,141	1,088	8,366	5,816	810.12	629.77	391 62
Scott	10,342	7,592	1,456	1,294	7,346	4,849	1,211.15	774.14	481.63
Shelby	28,774	20,381	3,437	4,956	21,726	14,412	1,129 68	733.96	454.74
Stark	15,791	11,039	3,048	1,704	11,892	7,553	1,719 40	1,226.85	747.96
Stephenson	43,761	30,861	8,968	3,932	25,352	16,028	1,080.52	667.50	428.18
Tazewell	55,263	34,710	10,113	10,440	31,986	18,143	1,165.89	805.66	529.15
Union	12,844	8,522	2,650	1,672	7,048	4,363	645.98	348.09	199.63
Vermilion	85,119	56,295	13,427	15,397	57,589	35,769	946.82	652 46	436.15
Wabash	11,361	7,857	1,689	1,815	7,417	4,479	860.88	528.52	285 34
Warren	28,631	20,282	3,869	4,480	21,960	14,676	1,313 35	1,021.92	628.23
Washington	14,541	10,063	2,824	1,654	9,086	4,928	892.35	503.77	262 70
Wayne	10,020	6,665	1,649	1,715	9,321	6,631	524.26	409.32	268.06
White	9,438	5,307	1,033	3,008	6,943	6,355	520 03	345 74	275.08
Whiteside	44,584	31,427	7,186	5,971	27,631	17,199	1,128.71	754.91	498.43
Will	96,751	59,339	16,512	20,900	53,609	32,717	850 18	563.65	373.95
Williamson	26,978	18,959	3,051	3,968	15,716	9,125	889.35	241 01	179.91
Winnebago	109,896	78,508	21,930	6,458	65,022	31,589	901.53	662 93	463.68
Woodford	28,907	23,681	3,278	1,948	22,382	13,315	1,538.26	1,157.26	649.34

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX									AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1931							1922	1912	1931	1922	1912
	Total	State	County	Cities, towns, and villages	School districts	Townships	Other civil divisions					
State total	$391,159	$28,349	$34,188	$102,614	$152,903	$19,697	$53,408	$250,380	$84,834	$5.38	$6.26	$3 62
Adams	1,894	254	261	374	787	171	47	1,765	889	2 90	4.29	3.78
Alexander	721	61	113	140	346		61	629	251	4 58	6.20	4.17
Bond	377	52	50	37	176	62		399	158	2 84	4 44	2.99
Boone	697	78	170	88	241	98	22	551	195	3.49	4.46	2 44
Brown	218	32	31	16	100	39		223	112	2.66	4.08	2.98
Bureau	1,511	190	171	129	750	271		1,485	628	3.10	4.52	2.81
Calhoun	146	24	45	12	44		21	161	52	2.35	4.00	2.18
Carroll	755	95	93	97	347	115	8	711	216	3.09	5 04	2 31
Cass	591	72	81	60	251	100	27	581	438	3.22	4.19	5.06
Champaign	2,662	255	489	356	1,113	348	101	2,185	687	4.08	4.38	2.14
Christian	1,383	146	182	115	639	276	25	1,579	499	3 69	5.57	2 70
Clark	482	51	54	41	232	104		706	244	3.69	5 58	3 44
Clay	323	40	38	30	168	47		382	175	3.18	5 11	3.91
Clinton	447	73	72	40	178	84		405	164	2 40	3.78	2.70
Coles	1,025	107	103	138	459	206	12	1,091	357	3 75	5.99	2 96
Cook	263,800	14,695	19,549	84,471	94,814	1,818	48,453	137,861	45,568	7.00	7.62	4 52
Crawford	618	59	56	56	287	156	4	727	363	4.09	5.96	4.72
Cumberland	286	30	39	24	134	58	1	356	131	3.77	5.47	2.92
De Kalb	1,624	186	178	215	773	237	35	1,333	429	3 41	4.58	2.27
De Witt	748	85	87	67	361	148		692	299	3 44	4.27	2 98
Douglas	772	83	125	50	369	143	2	892	265	3 61	5 73	2 50
Du Page	4,393	319	438	595	2,352	437	252	1,899	383	5.37	7.03	2.51
Edgar	969	116	114	76	415	248		1,125	331	3.25	4.94	2.06
Edwards	214	25	24	15	107		43	244	82	3.38	5.35	2 67
Effingham	448	58	55	48	207	80		452	193	3.01	4.22	2 84

Fayette	448	59	61	36	219	73	----------	553	239	2 94	4 04	2.87
Ford	673	93	67	49	325	139	----------	866	251	2. 81	4. 24	1. 80
Franklin	1, 205	83	91	144	713	174	----------	1, 433	220	5. 66	7. 48	3. 37
Fulton	1, 325	158	163	156	613	210	25	1, 288	556	3 26	4. 65	3. 19
Gallatin	223	23	20	12	104	64	----------	253	130	3 80	6. 91	4 98
Greene	601	74	73	69	280	104	1	645	299	3. 16	4. 60	3. 21
Grundy	748	104	114	86	312	131	1	774	249	2 81	4. 56	2 14
Hamilton	189	23	22	9	100	35	----------	302	139	3 17	4 57	3. 71
Hancock	879	125	120	86	410	138	----------	986	416	2. 74	3 94	2. 79
Hardin	114	13	16	11	62	----------	12	118	36	3 23	5 74	3. 38
Henderson	407	66	63	21	189	68	----------	387	157	2. 41	3 21	2. 14
Henry	1. 669	195	176	229	765	282	22	1, 401	607	3 33	4 10	2 93
Iroquois	1, 475	191	171	86	649	378	----------	1, 706	409	3 01	4. 18	1. 52
Jackson	843	72	103	89	463	109	7	870	290	4 55	7. 29	4. 05
Jasper	247	28	29	16	137	37	----------	324	146	3 48	4. 19	2. 66
Jefferson	660	70	74	73	344	99	----------	597	214	3 68	5. 95	3 43
Jersey	333	42	41	39	155	56	----------	303	134	3 06	4. 59	2 89
Jo Daviess	716	98	101	88	274	155	----------	683	273	2. 85	4. 34	2 52
Johnson	228	28	28	13	130	----------	29	216	85	3 16	4 15	2 70
Kane	5, 060	448	345	985	2, 275	577	430	3, 580	1, 230	4. 40	6 30	3. 56
Kankakee	1, 508	176	166	224	635	281	26	1, 339	611	3. 35	5. 16	3. 83
Kendall	454	62	55	27	204	106	----------	433	128	2. 87	4. 24	1 88
Knox	1, 933	238	211	358	751	197	178	1, 643	689	3 17	4. 84	3 20
Lake	5, 942	446	550	1, 150	2, 838	630	328	3. 147	566	5. 19	7 22	2 78
La Salle	3, 887	459	484	596	1, 686	662	----------	3, 078	1, 022	3 30	5. 05	2. 78
Lawrence	575	57	57	48	288	124	1	651	376	3 91	5. 63	4 42
Lee	1, 262	180	168	165	525	215	9	1. 131	483	2 73	3 94	2 68
Livingston	1, 720	245	203	120	722	421	9	1, 636	481	2. 74	3. 72	1 67
Logan	1, 088	158	138	106	510	176	----------	1, 174	485	2 69	4 14	2 54
McDonough	879	120	141	109	396	113	----------	935	346	2 86	3. 99	2. 46
McHenry	1, 603	179	174	162	847	223	18	1, 315	344	3 49	4. 81	2 10
McLean	2, 796	350	251	446	1, 179	482	88	2, 909	1, 033	3 12	4. 47	2 54
Macon	3, 024	258	324	469	1, 196	559	218	2, 857	776	4 58	7. 58	3. 59
Macoupin	1, 979	131	126	129	706	187	----------	1, 410	525	3 81	5. 81	3. 48
Madison	4, 430	422	504	786	2, 165	492	61	3, 263	924	4. 10	6. 29	3 11
Marion	846	77	91	126	442	110	----------	839	289	4. 29	6. 65	4. 07
Marshall	554	81	77	45	230	121	----------	401	222	2 66	2 59	2. 21
Mason	583	73	70	36	305	99	----------	645	265	3 13	4. 68	3. 19
Massac	313	34	30	40	176	----------	33	350	103	3 56	5. 80	2. 96
Menard	401	67	66	31	183	----------	54	414	193	2. 32	3. 86	2 63
Mercer	655	91	94	40	304	126	----------	751	390	2 80	4 26	2. 47
Monroe	310	60	56	31	124	----------	39	298	112	2 03	3. 59	2 36
Montgomery	1, 070	126	123	119	526	176	----------	1, 262	385	3. 31	5. 29	2. 67
Morgan	1, 025	158	180	153	400	----------	134	977	462	2. 53	3. 78	2 64
Moultrie	502	60	54	37	235	115	1	529	202	3. 26	4 79	2. 69

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES. 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX									AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1931							1922	1912	1931	1922	1912
	Total	State	County	Cities, towns, and villages	School districts	Townships	Other civil divisions					
Ogle	$1,193	$166	$158	$110	$545	$177	$37	$1,203	$458	$2 80	$4.18	$2.42
Peoria	5,283	517	538	1,398	1,941	336	553	3,727	1,712	3 99	5.62	4.63
Perry	489	61	75	63	258	----	32	420	166	3 15	4 53	3 31
Pratt	813	116	96	63	381	157	----	828	295	2 73	4.57	2.52
Pike	775	92	89	55	393	146	----	781	304	3 31	4.47	2 92
Pope	118	14	33	6	53	----	12	126	56	3.33	4.34	2 96
Pulaski	282	27	46	21	159	----	29	272	101	4.02	6.75	4.15
Putnam	179	23	19	5	87	45	----	240	100	3.08	4.88	3.08
Randolph	550	73	70	66	278	----	63	477	182	2 92	4.08	2.46
Richland	293	34	33	36	147	43	----	305	150	3 34	4.66	3.55
Rock Island	3,436	281	344	707	1,565	485	54	2,705	604	4 76	7.42	2.89
St. Clair	5,507	505	657	1,026	2,700	321	298	4,354	1,325	4.25	6.86	3 88
Saline	721	55	163	66	366	71	----	689	296	5.09	7 09	5.44
Sangamon	4,149	415	359	866	1,636	483	390	3,450	1,386	3.90	4.73	3.38
Schuyler	293	37	35	17	148	56	----	370	171	3 10	4.42	2.94
Scott	283	40	40	20	156	----	27	357	145	2.74	4.86	2.99
Shelby	860	112	109	51	382	206	----	941	360	2.99	4.33	2.50
Stark	419	62	59	36	192	76	----	439	158	2.65	3.69	2.09
Stephenson	1,414	171	162	292	556	185	48	1,218	454	3.23	4.80	2.83
Tazewell	2,030	216	208	226	943	359	78	1,593	502	3 67	4 98	2.77
Union	400	50	52	36	218	----	44	384	134	3 11	5.45	3 07
Vermilion	3,085	332	256	399	1,472	594	32	3,143	802	3.62	5.46	2 24
Wabash	358	44	29	35	175	----	72	382	135	3.15	5.15	3 01
Warren	764	112	107	58	333	146	8	811	424	2 67	3.69	2.89

Washington	343	56	48	25	147	67		313	126	2.36	3.44	2.56
Wayne	374	39	42	18	172	103		420	200	3.73	4.51	3.02
White	427	37	39	20	169	146	16	446	272	4.52	6.42	4.28
Whiteside	1,373	174	119	221	651	192	16	1,331	533	3.08	4.82	3.10
Will	4,139	377	570	437	2,023	536	136	3,223	1,194	4.28	6.01	3.65
Williamson	1,120	82	79	146	572	241		1,125	310	5.34	7.16	3.40
Winnebago	5,073	429	564	897	1,954	653	571	3,890	962	4.62	5.98	3.05
Woodford	830	113	101	58	376	178	4	1,311	316	2.87	5.86	2.37

INDIANA

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Indiana relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 92 counties, the 523 cities and towns, the 1,209 school districts, and the 1,016 townships, or a total of 2,841 political units that have power to levy taxes or incur debt.

The data for Indiana were compiled largely from reports on file at the Indiana Legislative Bureau, Indianapolis, Ind.

Fiscal year.—For Indiana the fiscal year reported for the State government is that ending September 30, 1931; for the counties, cities and towns, and townships, the fiscal year is that ending December 31, 1931; while the statistics for the school districts are for the fiscal year ending July 31, 1931.

Population.—The estimated population of Indiana on January 1, 1932, was 3,270,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1931.—The following statement discloses that for Indiana the aggregate of revenue receipts is in excess of governmental costs. The State and its political subdivisions collected sufficient revenue to meet all governmental costs, including those for capital outlays, and had remaining $12,513,641 to apply on the reduction of debt or for other purposes. This excess of revenue receipts over governmental costs was 16.5 percent for the State government, 6.7 percent for the counties, 0.3 percent for the cities and towns, 1.3 percent for the school districts, and 8.1 percent for the townships.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Per cent of total	Total	Per cent of total	Total	Per cent of total	Total	Per cent of total
Total	$221,546,561	100.0	$209,032,920	100.0	$190,034,882	100.0	$138,341,947	100.0
State government	58,410,002	26.4	50,154,961	24.0	4,730,005	2.4	14,712,400	10.6
Counties	32,830,241	14.8	30,770,901	14.7	42,140,005	21.2	22,638,214	16.4
Cities and towns	47,633,612	21.5	47,513,379	22.7	47,455,278	23.8	28,017,488	20.3
School districts	65,831,025	29.7	65,011,769	31.1	63,945,505	32.1	54,702,548	39.5
Townships	16,841,681	7.6	15,581,910	7.5	40,764,029	20.5	18,271,297	13.2

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Indiana and all subdivisions of the State amounted to $221,546,561, or an average of $67.75 for each person in the State. Of this amount $58,410,002 was for the State; $32,830,241 for the counties; $47,633,612 for cities and towns; $16,841,681 for townships; and $65,831,025 for school districts. The revenues collected include $140,317,684, general property taxes; $2,140,682, special taxes; $1,585,271, poll taxes; $27,293,898, licenses and permits; $6,579,322, special assessments; $17,018,500, subventions, donations, and pension assessments; $3,333,737, interest, rents, and highway privileges; $11,273,246, earnings of public-service enterprises; $11,409,734, earnings of general departments; $594,487, fines, forfeits, and escheats. Of the $17,018,500 classified as subventions, donations, and pension assessments, $5,772,503 represents subventions by the Federal Government to the State, principally for highways.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities and towns having over 2,500 population.

General property taxes of the State, counties, and urban places having a population of over 2,500 amounted to $27,906,000 in 1912, $62,394,000 in 1922, and $65,527,004 in 1931, this being an increase of 5 percent from 1922 to 1931, and 134.8 percent from 1912 to 1931. Special taxes amounted to $170,000 in 1912, $1,099,000 in 1922, and $2,140,682 in 1931. Poll taxes amounted to $386,000 in 1912, $957,000 in 1922, and $1,117,257 in 1931. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to $2,310,000 in 1912, $4,936,000 in 1922, and $26,848,754 in 1931. Special assessments amounted to $3,741,000 in 1912, $8,844,000 in 1922, and $6,226,470 in 1931.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Indiana and its political subdivisions for 1931 amounted to $209,032,920, or an average expenditure of $63.92 per person. Of the total amount expended, $50,154,961 was disbursed by the State government; $30,770,901 by the counties; $47,513,379 by cities and towns; $65,011,769 by school districts; and $15,581,910 by townships. The total comprises $143,867,205 for operation and maintenance of general departments; $7,340,859 for operation and maintenance of public-service enterprises; $10,320,137 for interest on debt; and $47,504,719 for outlays or permanent improvements.

The payments for operation and maintenance of general departments are distributed as follows: General government, $12,661,777; protection to person and property, $14,276,100; health and sanitation, $4,070,493; development and conservation of natural resources by State government, $1,528,971; highways, $22,770,533; charities, hospitals, and corrections, $15,134,737; schools, $65,936,052; libraries, $1,925,308; recreation, $2,166,016; and miscellaneous, $3,397,218. Expenditures for maintenance of schools other than schools of the State government and those for cities of over 30,000 population include certain other expenditures, such as for elections, financial offices, and recreation.

For 1931 revenue receipts were $12,513,641 in excess of governmental-cost payments. Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data were limited to States, counties, and cities or other incorporated places with a population of 2,500 and over, and did not include smaller incorporated places or town-

ships or school districts In the period from 1912 to 1931 the payments for the operation and maintenance of general departments and public-service enterprises of the State, counties, and cities and towns over 2,500 population increased from $31,989,000 to $83,127,026, or 159.9 percent; interest payments, from $1,235,000 to $4,866,597, or 294.1 percent; and outlay payments, from $9,019,000 to $36,444,498, or 304.1 percent

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the cities and towns, the school districts, and the townships, by counties. The aggregate for the State and the totals for the counties are comparable with the prior reports on this subject as are the data for cities and towns and for school districts. In 1922 the township debt was included with that of the county, and for figures comparable with those of 1922 the combined debt of counties and of townships in 1931 and in 1912 should be used.

The special assessment bonds issued under the Barrett Act for cities and towns, for which the cities and towns are not responsible, are not included in this report.

Table 6 presents for the individual cities and towns, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking fund assets, for the year 1931. The aggregate debt of the cities and towns in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1931, 1922, and 1912, covering the gross debt less sinking fund assets—total and per capita—of the government of the State, the counties, the cities and towns, the school districts, and the townships. The amounts shown opposite the name of each county represent the combined debt of the county government and all its minor civil divisions.

For 1931 the combined gross debt of Indiana and its political subdivisions, less sinking fund assets set aside to meet such debt, was $199,034,882, or an average per capita of $60.87. In 1922 the average per capita was $51.21, and in 1912, $24.41.

Of the total debt reported for 1931, $4,730,005 was for the State government; $42,140,005 for the counties; $47,455,278 for cities and towns; $40,764,029 for townships; and $63,945,565 for school districts.

The gross debt of the State government, less sinking fund assets, increased 103.4 percent from 1922 to 1931 and 250 4 percent from 1912 to 1931. Similar debt for all minor civil divisions combined increased 29 1 percent from 1922 to 1931 and 194.2 percent from 1912 to 1931.

ASSESSED VALUATIONS

In Indiana, as a general rule, property is assessed by township assessors and deputies Personal property is assessed annually between March 1 and May 15, with reference to March 1, and is assessed in the township, town, or city in which the owner is an inhabitant, with certain exceptions. Real property is assessed every four years (1928, 1932, etc.) at the time personal property is assessed, and by the same assessors. Each county assessor examines all returns of real and personal property made by the township assessors, and lists and assesses all omitted assessable property.

The assessed valuation of all property in Indiana subject to levies of the general property tax was $5,073,241,146 in 1931 as compared with $5,225,700,000 in 1922 and $1,898,307,000 in 1912. The per capita assessed valuation increased from $687.60 in 1912 to $1,751.48 in 1922, and decreased to $1,551.45 in 1931.

TAX LEVIES

The tax levies of Indiana, as presented in this report, were made on the third Monday in September 1931. All taxes on property, as well as poll taxes, are collected by the several county treasurers except that in cities of the fourth class that are not county seats, an elected city treasurer collects city taxes.

The total levies of the general property tax for the State and all subdivisions were $45,644,000 in 1912, $117,138,000 in 1922, and $138,341,947 in 1931, this being a per capita of $16.53, $39.26, and $42.31, respectively.

Of the total levies reported for 1931, $14,712,400 was for the State government; $22,638,214 for the counties; $28,017,488 for cities and towns; $54,702,548 for school districts; and $18,271,297 for townships.

The average rate of levy per $100 of the assessed valuation was $2.40 in 1912, $2.24 in 1922, and $2.73 in 1931.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
Grand total	3,270,000	$221,547	$67 75	[2] $171,338	$140,318	$1,585	$27,294	$6,579	$594	$15,080	$1,939	$3,334	$11,410	$11,273
State government	(1)	58,410	17. 93	[2] 43,706	14,516	600	26,449	-------	448	5,773	1,669	1,944	4,870	-------
Counties	3,270,000	32,830	10. 04	25,806	25,481	317	8	1,344	8	3,017	-------	496	2,159	-------
Cities and towns	2,135,560	47,634	22. 31	28,543	27,908	223	412	5,220	109	1,017	79	491	930	11,245
School districts	----------	65,831	(3)	56,611	56,156	442	13	-------	-------	5,224	190	403	3,375	28
Townships	----------	16,842	(3)	16,672	16,257	3	412	15	29	49	1	-------	76	-------
ADAMS	19,957	1,159	58. 07	840	824	2	14	7	-------	60	-------	11	73	168
County	19,957	280	14. 03	195	195	-------	-------	1	-------	42	-------	6	36	-------
Cities and towns	8,256	262	31. 73	77	76	1	-------	6	-------	4	-------	2	5	168
School districts	----------	398	(3)	351	350	1	-------	-------	-------	13	-------	3	31	-------
Townships	----------	219	(3)	217	203	-------	14	-------	-------	1	-------	-------	1	-------
ALLEN	152,300	8,638	56. 72	6,173	6,001	135	37	263	17	231	24	84	312	1,534
County	152,300	1,748	11. 48	1,429	1,386	43	-------	67	8	44	-------	35	165	-------
Cities and towns	121,968	3,508	28. 76	1,637	1,576	35	26	194	5	57	6	34	41	1,534
School districts	----------	2,900	(3)	2,634	2,577	57	-------	-------	-------	128	17	15	106	-------
Townships	----------	482	(3)	473	462	-------	11	2	4	2	1	-------	-------	-------
BARTHOLOMEW	25,000	965	38. 60	746	734	7	5	12	1	68	-------	10	92	36
County	25,000	288	11. 52	198	197	1	-------	-------	-------	32	-------	3	55	-------
Cities and towns	12,162	194	15 95	132	129	2	1	12	1	6	-------	3	4	36
School districts	----------	403	(3)	338	334	4	-------	-------	-------	29	-------	4	32	-------
Townships	----------	80	(3)	78	74	-------	4	-------	-------	1	-------	-------	1	-------
BENTON	11,886	788	66 30	623	619	-------	4	61	-------	52	-------	8	18	26
County	11,886	218	18. 34	111	111	-------	-------	60	-------	37	-------	4	6	-------
Cities and towns	4,784	73	15. 26	43	42	-------	1	-------	-------	2	-------	1	1	26
School districts	----------	336	(3)	312	312	-------	-------	-------	-------	10	-------	3	11	-------
Townships	----------	161	(3)	157	154	-------	3	1	-------	3	-------	-------	-------	-------

BLACKFORD	13,617	578	42.45	449	442	4	3	17		45		6	43	18
County	13,617	143	10 50	91	90	1				27		2	23	
Cities and towns	8,472	105	12 39	65	63	1	1	17		4		1		18
School districts		261	(3)	224	222	2				14		3	20	
Townships		69	(3)	69	67		2							
BOONE	22,290	1,111	49.84	861	847	7	7	56		70		11	73	40
County	22,290	301	13.50	187	185	2		40		39		4	31	
Cities and towns	9,885	160	16 19	95	93	1	1	15		5		2	3	40
School districts		477	(3)	407	403	4				26		5	39	
Townships		173	(3)	172	166		6	1						
BROWN	5,168	199	38.51	106	102	2	2			85		1	7	
County	5,168	65	12 58	42	41	1				21		1	1	
Cities and towns	369	2	5.42	2	2									
School districts		108	(3)	38	37	1				64			6	
Townships		24	(3)	24	22		2							
CARROLL	15,049	705	46.85	598	588	6	4	13		50		8	21	15
County	15,049	189	12 56	129	126	3		9		39		3	9	
Cities and towns	4,076	79	19.38	54	53	1		4		2		1	3	15
School districts		301	(3)	279	277	2				9		4	9	
Townships		136	(3)	136	132		4							
CASS	34,518	2,282	66.11	1,558	1,540	12	6	66	2	82		17	107	450
County	34,518	484	14.02	345	340	5		37		37		6	59	
Cities and towns	20,771	739	35.58	226	222	3	1	29	2	10		5	17	450
School districts		786	(3)	718	714	4				31		6	31	
Townships		273	(3)	269	264		5			4				
CLARK	31,000	962	31.03	784	776	4	4	34		81		8	55	
County	31,000	221	7.13	155	153	2				27		3	36	
Cities and towns	17,425	210	12.05	165	164		1	34		8		1	2	
School districts		419	(3)	352	350	2				46		4	17	
Townships		112	(3)	112	109		3							
CLAY	26,479	1,180	44.56	945	928	12	5	12		116		14	64	29
County	26,479	377	14.24	307	303	4		5		31		4	30	
Cities and towns	11,857	134	11.30	82	79	2	1	7		6		7	3	29
School districts		484	(3)	373	367	6				77		3	31	
Townships		185	(3)	183	179		4			2				
CLINTON	27,329	1,733	63.41	1,211	1,196	10	5	60	1	77		16	124	244
County	27,329	436	15.95	322	320	2		29		45		7	33	
Cities and towns	14,679	458	31.20	162	159	2	1	31	1	7		4	9	244
School districts		719	(3)	608	602	6				24		5	82	
Townships		120	(3)	119	115		4			1				

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Includes $1,943,492, inheritance taxes, and $197,190, other special taxes, for State purposes only.
[3] Not computed

73203—35——32

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in *thousands*]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
CRAWFORD	10,160	$311	$30.61	$189	$186	$2	$1	----	----	$115	----	$3	$4	----
County	10,160	84	8.27	58	56	2	----	----	----	22	----	2	2	----
Cities and towns	2,832	14	4.94	12	12	----	----	----	----	1	----	1	----	----
School districts	----	158	(3)	66	66	----	----	----	----	92	----	----	----	----
Townships	----	55	(3)	53	52	----	1	----	----	----	----	----	2	----
LAWRENCE	25,832	1,251	48.43	807	800	5	2	$84	----	123	----	7	65	$165
County	25,832	302	11.69	226	224	2	----	32	----	31	----	2	11	----
Cities and towns	12,207	280	22.94	51	51	----	----	52	----	6	----	3	3	165
School districts	----	511	(3)	373	370	3	----	----	----	86	----	2	50	----
Townships	----	158	(3)	157	155	----	2	----	----	----	----	----	1	----
DEARBORN	21,200	790	37.26	573	568	3	2	7	----	95	----	6	50	59
County	21,200	209	9.86	171	170	1	----	----	----	29	----	3	6	----
Cities and towns	10,914	163	14.93	88	87	1	----	7	----	5	----	1	3	59
School districts	----	346	(3)	243	242	1	----	----	----	61	----	2	40	----
Townships	----	72	(3)	71	69	----	2	----	----	----	----	----	1	----
DECATUR	17,308	809	46.74	678	672	3	3	1	----	54	----	8	68	----
County	17,308	259	14.96	195	194	1	----	----	----	35	----	4	25	----
Cities and towns	7,673	90	11.73	82	81	----	1	1	----	4	----	2	1	----
School districts	----	342	(3)	283	281	2	----	----	----	15	----	2	42	----
Townships	----	118	(3)	118	116	----	2	----	----	----	----	----	----	----
DE KALB	24,911	1,397	56.08	914	900	6	8	42	----	68	----	18	57	268
County	24,911	256	10.28	205	205	----	----	1	----	32	----	7	11	----
Cities and towns	14,043	452	32.19	126	125	----	1	41	----	6	----	6	5	268
School districts	----	479	(3)	374	368	6	----	----	----	29	----	5	71	----
Townships	----	210	(3)	209	202	----	7	----	----	1	----	----	----	----

DELAWARE	69,100	2,840	41.10	2,491	2,459	18	14	96	$4	129	$8	25	70	17
County	69,100	523	7 57	435	430	5		13		43		9	23	
Cities and towns	51,593	782	15 16	639	629	3	7	83	3	24	1	10	5	17
School districts		1,321	(2)	1,206	1,196	10				61	7	6	41	
Townships		214	(2)	211	204		7		1	1			1	
DUBOIS	20,700	847	40 92	514	501	9	4	18	1	91		3	33	187
County	20,700	168	8.12	136	132	4		2		22		1	7	
Cities and towns	8,880	281	31.64	71	68	2	1	16	1	4		1	1	187
School districts		270	(2)	180	178	2				65		1	24	
Townships		128	(2)	127	123	1	3						1	
ELKHART	71,000	3,327	46.86	2,670	2,632	19	19	52	3	129	7	31	122	313
County	71,000	599	8.44	532	526	6		4		30		5	28	
Cities and towns	49,529	1,004	20.27	587	575	6	6	48	3	23	2	13	15	313
School districts		1,423	(2)	1,252	1,245	7				74	5	13	79	
Townships		301	(2)	299	286		13			2				
FAYETTE	19,600	848	43.27	702	690	5	7	33	1	46		9	18	39
County	19,600	184	9.39	154	150	4				22		2	6	
Cities and towns	13,100	241	18 40	157	153	1	3	32	1	6		2	4	39
School districts		358	(2)	327	327					18		5	8	
Townships		65	(2)	64	60		4	1						
FLOYD	35,300	1,091	30.91	918	915	1	2	45	3	91		5	29	
County	35,300	254	7.20	222	222					22		3	7	
Cities and towns	26,931	319	11.85	247	245	1	1	45	2	13		1	11	
School districts		396	(2)	328	328					56		1	11	
Townships		122	(2)	121	120		1		1					
FOUNTAIN	17,971	863	48.02	651	643	3	5	8	1	73		7	55	68
County	17,971	185	10.29	138	138			1		33		3	10	
Cities and towns	8,968	148	16.50	65	62	1	2	7	1	5		1	1	68
School districts		407	(2)	326	324	2				34		3	44	
Townships		123	(2)	122	119		3			1				
FRANKLIN	14,498	525	36.21	421	415	1	5			58		8	31	7
County	14,498	152	10 48	115	115					26		4	7	
Cities and towns	3,610	37	10 25	25	25					2		2	1	7
School districts		245	(2)	191	190	1				30		2	22	
Townships		91	(2)	90	85		5						1	
FULTON	15,038	816	54.26	720	712	3	5	9		51		8	15	13
County	15,038	173	11.50	123	123			7		32		3	8	
Cities and towns	5,529	100	18 09	81	80	1		1		3		1	1	13
School districts		391	(2)	366	364	2				15		4	6	
Townships		152	(2)	150	145		5	1		1				

[1] For an explanation of the population used in computing per capita figures, see text discussion, p v.

[2] Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
GIBSON	29,200	$1,285	$44.01	$1,063	$1,044	$15	$4	$60	$1	$70	.....	$13	$59	$19
County	29,200	372	12.74	276	271	5	.....	45	.....	32	.....	7	12	.....
Cities and towns	15,560	137	8.80	90	84	5	1	15	1	8	.....	2	2	19
School districts	.....	566	(3)	488	483	5	.....	.....	.....	29	.....	4	45	.....
Townships	.....	210	(3)	209	206	.....	3	.....	.....	1	.....	.....	.....	.....
GRANT	51,066	2,056	40.26	1,654	1,623	20	11	60	2	104	.....	14	118	104
County	51,066	397	7.77	292	284	8	.....	21	.....	46	.....	7	31	.....
Cities and towns	34,232	536	15.66	362	356	4	2	39	1	16	.....	2	12	104
School districts	.....	918	(3)	796	788	8	.....	.....	.....	42	.....	5	75	.....
Townships	.....	205	(3)	204	195	.....	9	.....	1	.....	.....	.....	.....	.....
GREENE	31,481	1,298	41.23	868	851	13	4	65	.....	198	.....	8	56	103
County	31,481	365	11.59	270	265	5	.....	37	.....	36	.....	4	18	.....
Cities and towns	14,228	238	16.73	94	92	2	.....	28	.....	7	.....	1	5	103
School districts	.....	545	(3)	355	349	6	.....	.....	.....	154	.....	3	33	.....
Townships	.....	150	(3)	149	145	.....	4	.....	.....	1	.....	.....	.....	.....
HAMILTON	23,444	1,040	44.36	870	852	10	8	14	.....	73	.....	8	69	6
County	23,444	273	11.64	186	182	4	.....	10	.....	46	.....	3	28	.....
Cities and towns	10,478	140	13.36	108	105	2	1	4	.....	5	.....	2	15	6
School districts	.....	470	(3)	420	416	4	.....	.....	.....	21	.....	3	26	.....
Townships	.....	157	(3)	156	149	.....	7	.....	.....	1	.....	.....	.....	.....
HANCOCK	16,605	823	49.56	641	634	7	3	7	1	54	.....	8	28	81
County	16,605	190	11.44	139	136	3	.....	.....	.....	38	.....	4	9	.....
Cities and towns	7,079	151	21.33	53	51	1	1	7	1	3	.....	1	3	81
School districts	.....	406	(3)	376	373	3	.....	.....	.....	13	.....	3	14	.....
Townships	.....	76	(3)	76	74	.....	2	.....	.....	.....	.....	.....	.....	.....

HARRISON	17,254	572	33.15	367	361	4	2	1		168		3	25	8
County	17,254	167	9.68	137	134	3				25		2	3	
Cities and towns	3,405	27	7.93	16	16			1		2				8
School districts		302	(3)	138	137	1				141		1	22	
Townships		76	(3)	76	74		2							
HENDRICKS	19,725	962	48.77	806	791	9	6	29		54		9	25	39
County	19,725	256	12.98	194	191	3		14		33		5	10	
Cities and towns	7,347	117	15.92	58	57	1		14		4		1	1	39
School districts		424	(3)	390	385	5				17		3	14	
Townships		165	(3)	164	158		6	1						
HENRY	35,300	1,657	46.94	1,171	1,149	15	7	91	2	88		16	123	166
County	35,300	397	11.25	270	267	3		36		43		5	43	
Cities and towns	21,194	435	20.52	190	183	6	1	55	1	10		6	7	166
School districts		771	(3)	659	653	6				34		5	73	
Townships		54	(3)	52	46		6		1	1				
HOWARD	47,200	1,741	36.89	1,563	1,540	15	8	9	2	100	$6	13	41	7
County	47,200	394	8.35	332	328	4		7		38		5	12	
Cities and towns	34,121	399	11.69	362	359	2	1	2	2	16	1	4	5	7
School districts		774	(3)	696	687	9				45	5	4	24	
Townships		174	(3)	173	166		7			1				
HUNTINGTON	29,073	1,590	54.69	1,294	1,276	11	7	59	1	72		14	49	101
County	29,073	365	12.55	266	263	3		16		34		7	42	
Cities and towns	17,085	387	22.65	230	225	3	2	43	1	8		2	2	101
School districts		653	(3)	616	611	5				28		5	4	
Townships		185	(3)	182	177		5			2			1	
JACKSON	23,731	846	35.65	670	658	9	3	11		116		7	29	13
County	23,731	182	7.67	132	130	2		3		36		3	8	
Cities and towns	10,899	147	13.49	117	113	4		8		6		1	2	13
School districts		414	(3)	318	315	3				74		3	19	
Townships		103	(3)	103	100		3							
JASPER	13,388	1,013	75.66	716	711	2	3	87		64		8	65	73
County	13,388	312	23.30	167	167			81		34		4	26	
Cities and towns	4,078	131	32.12	48	46	2		5		2		2	1	73
School districts		367	(3)	300	300					28		2	37	
Townships		203	(3)	201	198		3	1					1	
JAY	20,846	1,011	48.50	696	684	5	7	26	2	59		10	65	153
County	20,846	198	9.50	135	134	1		13		35		4	11	
Cities and towns	10,306	261	25.33	81	79	1	1	13	2	5		3	4	153
School districts		350	(3)	280	277	3				18		3	49	
Townships		202	(3)	200	194		6			1			1	

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. V

[3] Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
JEFFERSON	19,182	$703	$36.65	$488	$481	$5	$2	$15	$1	$152	----	$3	$16	$28
County	19,182	155	8.08	120	117	3	----	----	----	28	----	1	6	----
Cities and towns	7,605	130	17.09	80	80	----	----	15	1	4	----	1	1	28
School districts	----	327	(3)	199	197	2	----	----	----	119	----	1	8	----
Townships	----	91	(3)	89	87	----	2	----	----	1	----	----	1	----
JENNINGS	11,800	517	43.81	362	357	2	3	17	----	102	----	2	22	12
County	11,800	129	10.93	97	96	1	----	----	----	27	----	1	4	----
Cities and towns	3,399	58	17.06	27	26	----	1	17	----	2	----	----	----	12
School districts	----	237	(3)	146	145	1	----	----	----	72	----	1	18	----
Townships	----	93	(3)	92	90	----	2	----	----	1	----	----	----	----
JOHNSON	21,900	983	44.89	789	779	6	4	20	----	60	----	9	53	52
County	21,900	222	10.14	180	178	2	----	1	----	31	----	3	7	----
Cities and towns	10,969	205	18.69	123	121	1	1	19	----	5	----	2	4	52
School districts	----	460	(3)	391	388	3	----	----	----	23	----	4	42	----
Townships	----	96	(3)	95	92	----	3	----	----	1	----	----	----	----
KNOX	43,813	2,181	49.78	1,868	1,852	10	6	128	1	129	----	13	42	----
County	43,813	568	12.96	480	480	----	----	22	----	42	----	4	20	----
Cities and towns	26,042	392	15.05	265	258	4	3	106	1	12	----	1	7	----
School districts	----	929	(3)	834	828	6	----	----	----	73	----	8	14	----
Townships	----	292	(3)	289	286	----	3	----	----	2	----	----	1	----
KOSCIUSKO	27,600	1,574	57.03	1,369	1,356	6	7	39	----	67	----	14	70	15
County	27,600	373	13.51	312	312	----	----	10	----	29	----	7	15	----
Cities and towns	11,824	197	16.66	139	137	2	----	29	----	6	----	1	7	15
School districts	----	645	(3)	561	557	4	----	----	----	31	----	6	47	----
Townships	----	359	(3)	357	350	----	7	----	----	1	----	----	1	----

LAGRANGE	13,780	784	56.89	661	655	1	5	18		44		8	41	12
County	13,780	180	13.06	129	129			16		24		4	7	
Cities and towns	3,037	54	17.78	33	33			2		1		1	5	12
School districts		389	(3)	339	338	1				19		3	28	
Townships		161	(3)	160	155		5						1	
LAKE	278,600	15,457	55.48	12,347	12,257	27	63	1,160	20	515	44	73	353	945
County	278,600	1,777	6.38	1,513	1,513			55		43		25	141	
Cities and towns	261,349	6,399	24.48	4,103	4,032	16	55	1,105	17	120	14	32	91	917
School districts		5,879	(3)	5,362	5,351	11				351	30	16	92	28
Townships		1,402	(3)	1,369	1,361		8		3	1			29	
LA PORTE	62,200	3,836	61.67	3,108	3,084	8	16	320	5	120		25	110	148
County	62,200	804	12.93	622	617	5		99		34		12	37	
Cities and towns	45,595	1,164	25.53	751	742	1	8	221	5	21		3	15	148
School districts		1,320	(3)	1,188	1,186	2				65		10	57	
Townships		548	(3)	547	539		8						1	
LAWRENCE	36,800	1,625	44.16	1,168	1,145	16	7	100	2	206		10	50	89
County	36,800	332	9.02	279	273	6				36		5	12	
Cities and towns	18,336	405	22.09	204	197	6	1	100	1	8		1	2	89
School districts		722	(3)	521	517	4				161		4	36	
Townships		166	(3)	164	158		6		1	1				
MADISON	85,200	4,334	50.87	2,829	2,774	37	18	143	4	162	8	32	165	991
County	85,200	597	7.01	500	493	7		12		47		9	29	
Cities and towns	61,858	1,855	29.99	649	635	5	9	131	3	29	3	16	33	991
School districts		1,388	(3)	1,188	1,163	25				85	5	7	103	
Townships		494	(3)	492	483		9		1	1				
MARION	435,400	21,678	49.79	19,121	18,839	76	206	792	37	619	109	201	715	84
County	435,400	3,289	7.55	2,981	2,945	28	8	3		51		51	203	
Cities and towns	378,574	9,204	24.31	7,705	7,511	34	160	789	32	191	34	122	247	84
School districts		8,656	(3)	7,913	7,886	14	13			376	75	28	264	
Townships		529	(3)	522	497		25		5	1			1	
MARSHALL	25,300	1,438	56.84	1,130	1,113	11	6	68		63		10	71	96
County	25,300	370	14.62	292	288	4		24		35		5	14	
Cities and towns	11,676	272	23.30	119	116	2	1	44		6		2	5	96
School districts		571	(3)	495	490	5				22		3	51	
Townships		225	(3)	224	219		5						1	
MARTIN	10,103	366	36.23	218	215	3	1			131		1	13	3
County	10,103	80	7.92	55	54	1				21		1	3	
Cities and towns	3,331	28	8.41	22	22					2			1	3
School districts		196	(3)	79	78	1				108			9	
Townships		62	(3)	62	61		1							

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. V.

[3] Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population[1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
MIAMI	29,100	$1,770	$60.82	$1,215	$1,199	$10	$6	$39	$1	$71	----	$17	$93	$334
County	29,100	355	12.20	272	270	2	----	2	----	36	----	6	39	----
Cities and towns	16,043	543	33.85	155	151	3	1	37	1	8	----	4	4	334
School districts	----	672	(3)	590	585	5	----	----	----	26	----	7	49	----
Townships	----	200	(3)	198	193	----	5	----	----	1	----	----	1	----
MONROE	37,900	1,703	44.93	1,141	1,119	13	9	212	2	157	----	7	74	110
County	37,900	291	7.68	246	241	5	----	----	----	30	----	3	12	----
Cities and towns	29,877	545	26.11	205	196	5	4	212	2	9	----	1	6	110
School districts	----	736	(3)	560	557	3	----	----	----	118	----	3	55	----
Townships	----	131	(3)	130	125	----	5	----	----	----	----	----	1	----
MONTGOMERY	26,980	1,602	59.38	1,112	1,102	4	6	28	----	77	----	21	89	275
County	26,980	313	11.60	195	193	2	----	14	----	45	----	4	55	----
Cities and towns	15,308	467	30.51	157	154	----	3	14	----	8	----	8	5	275
School districts	----	632	(3)	571	569	2	----	----	----	24	----	9	28	----
Townships	----	190	(3)	189	186	----	3	----	----	----	----	----	1	----
MORGAN	19,424	762	39.23	573	565	4	4	14	----	63	----	7	81	24
County	19,424	183	9.42	123	120	3	----	13	----	28	----	3	16	----
Cities and towns	8,531	111	13.01	75	75	----	----	1	----	4	----	2	5	24
School districts	----	354	(3)	264	263	1	----	----	----	30	----	2	58	----
Townships	----	114	(3)	111	107	----	4	----	----	1	----	----	2	----
NEWTON	9,841	708	71.94	520	517	----	3	58	----	45	----	4	57	24
County	9,841	200	20.32	111	111	----	----	50	----	30	----	2	7	----
Cities and towns	4,370	77	17.62	39	38	----	1	8	----	2	----	----	4	24
School districts	----	325	(3)	264	264	----	----	----	----	13	----	2	46	----
Townships	----	106	(3)	106	104	----	2	----	----	----	----	----	----	----

NOBLE	22,404	1,348	60.17	979	969	3	7	52	1	68		10	74	164
County	22,404	305	13.61	235	235			15		38		4	13	
Cities and towns	9,541	322	33.75	95	95			36		4		3	20	164
School districts		501	(3)	432	429	3				25		3	41	
Townships		220	(3)	217	210		7	1	1	1				
OHIO	3,747	155	41.37	119	117	1	1			27			9	
County	3,747	56	14.95	35	35					19			2	
Cities and towns	1,379	18	13.05	17	17					1				
School districts		60	(3)	46	45	1				7			7	
Townships		21	(3)	21	20		1							
ORANGE	17,500	759	43.37	488	482	2	4	5		160		5	65	36
County	17,500	173	9.89	136	135	1				30		2	5	
Cities and towns	7,074	108	15.27	63	62		1	5		3		1		36
School districts		366	(3)	178	177	1				127		2	59	
Townships		112	(3)	111	108		3						1	
OWEN	11,351	476	41.93	346	339	3	4	3		101		2	22	2
County	11,351	119	10.48	88	86	2				26		1	4	
Cities and towns	2,901	28	9.65	21	20		1	3		2				2
School districts		246	(3)	155	154	1				72		1	18	
Townships		83	(3)	82	79		3			1				
PARKE	16,561	753	45.47	527	518	5	4	38		86		8	36	58
County	16,561	210	12.68	129	126	3		30		39		3	9	
Cities and towns	4,597	113	24.58	43	42		1	8		2		1	1	58
School districts		354	(3)	279	277	2				45		4	26	
Townships		76	(3)	76	73		3							
PERRY	16,625	542	32.60	350	342	6	2	9		136		3	24	20
County	16,625	122	7.34	93	90	3				21		2	6	
Cities and towns	7,700	74	9.61	37	35	2		9		4			4	20
School districts		283	(3)	157	156	1				111		1	14	
Townships		63	(3)	63	61		2							
PIKE	16,361	589	36.00	463	457	4	2	25		62		6	20	13
County	16,361	182	11.12	144	141	3		7		21		3	7	
Cities and towns	4,159	65	15.63	30	30			18		2		1	1	13
School districts		255	(3)	203	202	1				39		2	11	
Townships		87	(3)	86	84		2						1	
PORTER	23,300	1,847	79.27	1,410	1,402	1	7	296		62		14	50	15
County	23,300	497	21.33	375	375			59		33		9	21	
Cities and towns	12,674	446	35.19	178	175	1	2	237		6		1	9	15
School districts		609	(3)	563	563					22		4	20	
Townships		295	(3)	294	289		5			1				

[1] For an explanation of the population used in computing per capita figures, see text discussion, p v.

[3] Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population[1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
POSEY	17,853	$843	$47.22	$698	$694	$1	$3	$24	----	$55	----	$14	$30	$22
County	17,853	277	15.52	215	214	1	----	18	----	31	----	7	6	----
Cities and towns	7,631	121	15.86	83	82	----	1	5	----	4	----	4	3	22
School districts	----	287	(3)	244	244	----	----	----	----	19	----	3	21	----
Townships	----	158	(3)	156	154	----	2	1	----	1	----	----	----	----
PULASKI	11,195	650	58.06	525	520	2	3	7	----	48	----	4	31	35
County	11,195	180	16.08	139	138	1	----	1	----	31	----	2	7	----
Cities and towns	3,284	74	22.53	31	30	----	1	5	----	2	----	----	1	35
School districts	----	272	(3)	232	231	1	----	----	----	15	----	2	23	----
Townships	----	124	(3)	123	121	----	2	1	----	----	----	----	----	----
PUTNAM	20,500	985	48.05	818	802	9	7	34	----	67	----	8	51	7
County	20,500	267	13.02	194	191	3	----	1	----	40	----	4	28	----
Cities and towns	6,688	107	16.00	63	61	1	1	33	----	3	----	----	1	7
School districts	----	429	(3)	379	376	3	----	----	----	24	----	4	22	----
Townships	----	182	(3)	182	174	2	6	----	----	----	----	----	----	----
RANDOLPH	24,859	1,233	49.60	1,076	1,063	7	6	16	----	72	----	11	39	19
County	24,859	283	11.38	208	206	2	----	13	----	40	----	5	17	----
Cities and towns	11,854	155	13.08	121	119	1	1	3	----	6	----	1	5	19
School districts	----	561	(3)	513	509	4	----	----	----	26	----	5	17	----
Townships	----	234	(3)	234	229	----	5	----	----	----	----	----	----	----
RIPLEY	18,078	734	40.60	585	578	4	3	5	----	77	----	4	48	15
County	18,078	227	12.56	187	184	3	----	----	----	30	----	2	8	----
Cities and towns	5,766	77	13.35	52	52	----	----	5	----	3	----	----	2	15
School districts	----	299	(3)	215	214	1	----	----	----	44	----	2	38	----
Townships	----	131	(3)	131	128	----	3	----	----	----	----	----	----	----
RUSH	19,400	1,064	54.85	813	802	7	4	16	----	54	$1	9	57	114
County	19,400	181	9.33	132	129	3	----	1	----	32	----	3	13	----
Cities and towns	7,014	247	35.22	98	97	1	----	15	----	3	1	3	13	114
School districts	----	450	(3)	398	395	3	----	----	----	19	----	3	30	----
Townships	----	186	(3)	185	181	----	4	----	----	----	----	----	1	----

ST. JOSEPH	169,700	8,249	48.61	6,158	6,075	50	33	610	$8	279	19	67	243	865
County	169,700	1,412	8.32	1,258	1,242	16		26		31		14	83	
Cities and towns	142,709	3,152	22.09	1,541	1,507	10	24	584	6	65	4	27	60	865
School districts		3,224	(2)	2,900	2,876	24				183	15	26	100	
Townships		461	(2)	459	450		9		2					
SCOTT	6,664	311	46.67	204	201	2	1	5		53		2	17	30
County	6,664	101	15.16	74	73	1		1		22		1	3	
Cities and towns	1,702	46	27.03	11	11			4		1				30
School districts		124	(2)	79	78	1				30		1	14	
Townships		40	(2)	40	39		1							
SHELBY	26,600	1,169	43.95	995	984	8	3	17	1	62		14	79	
County	26,600	190	7.14	135	133	2				35		7	13	
Cities and towns	11,408	216	18.93	166	164	2		17	1	5		1	25	1
School districts		550	(2)	481	477	4				22		6	41	
Townships		213	(2)	213	210		3							
SPENCER	16,713	503	30.10	353	344	7	2	6		104		6	34	
County	16,713	142	8.50	99	95	4		4		24		5	10	
Cities and towns	4,439	26	5.86	21	19	2		2		2			1	
School districts		245	(2)	143	142	1				78		1	23	
Townships		90	(2)	90	88		2							
STARKE	10,700	639	59.72	501	497	3	1	67		44		8	12	7
County	10,700	246	22.99	143	140	3		61		31		4	7	
Cities and towns	3,581	60	16.76	43	43			5		2		1	2	7
School districts		237	(2)	220	220					11		3	3	
Townships		96	(2)	95	94		1	1						
STEUBEN	13,400	718	53.58	575	569	1	5	19		43		8	55	18
County	13,400	177	13.21	119	119			17		26		3	12	
Cities and towns	4,565	74	16.21	50	48	1	1	2		2		1	1	18
School districts		322	(2)	262	262					15		4	41	
Townships		145	(2)	144	140		4						1	
SULLIVAN	28,133	1,172	41.66	880	866	10	4	53	1	134		11	91	2
County	28,133	323	11.48	227	224	3		15		36		6	39	
Cities and towns	11,631	144	12.38	93	92	1		38	1	5		1	4	
School districts		525	(2)	380	374	6				93		4	48	
Townships		180	(2)	180	176		4							
SWITZERLAND	8,432	325	38.54	205	193	10	2			78		2	20	20
County	8,432	93	11.03	67	62	5				22		1	3	
Cities and towns	1,555	38	24.44	16	16					1			1	20
School districts		150	(2)	78	73	5				55		1	16	
Townships		44	(2)	44	42		2							

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.

[2] Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population[1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
TIPPECANOE	48,300	$2,403	$49.75	$1,914	$1,889	$14	$11	$168	$1	$110	$1	$20	$73	$116
County	48,300	485	10.04	389	381	8		10		38		9	39	
Cities and towns	32,871	688	20.93	378	374	2	2	157	1	15	1	4	16	116
School districts		1,053	(3)	971	967	4				57		7	18	
Townships		177	(3)	176	167		9	1						
TIPTON	15,208	760	49.97	513	504	6	3	35		58		8	29	117
County	15,208	194	12.76	123	120	3		25		36		3	7	
Cities and towns	6,576	191	29.05	57	56	1		10		3		2	2	117
School districts		344	(3)	303	301	2				18		3	20	
Townships		31	(3)	30	27		3			1				
UNION	5,880	338	57.48	280	277	1	2			29		3	21	5
County	5,880	74	12.59	47	46	1				21		2	4	
Cities and towns	1,678	26	15.49	20	20					1				5
School districts		176	(3)	153	153					7		1	15	
Townships		62	(3)	60	58		2						2	
VANDERBURG	116,900	5,833	49.90	4,601	4,504	51	46	119	7	186	18	87	224	591
County	116,900	979	8.37	854	843	11		2		29		17	77	
Cities and towns	104,300	2,490	23.87	1,637	1,586	10	41	117	2	49	6	59	29	591
School districts		1,943	(3)	1,694	1,664	30				108	12	11	118	
Townships		421	(3)	416	411		5		5					
VERMILLION	23,238	958	41.23	819	811	6	2			62		6	66	5
County	23,238	227	9.77	165	165					29		3	30	
Cities and towns	12,723	85	6.68	68	66	2				6		1	5	5
School districts		470	(3)	411	407	4				26		2	31	
Townships		176	(3)	175	173		2			1				
VIGO	98,861	4,600	46.53	4,066	3,981	66	19	43	5	242	19	41	161	23
County	98,861	844	8.54	749	732	17		5		37		12	41	
Cities and towns	67,483	1,118	16.57	945	925	4	16	38	3	32	5	17	55	23
School districts		2,180	(3)	1,918	1,873	45				172	14	12	64	
Townships		458	(3)	454	451		3		2	1			1	

WABASH	25,170	1,318	52.36	1,154	1,140	5	9	27		71		9	43	14
County	25,170	292	11.60	219	219			6		37		4	26	
Cities and towns	13,071	188	14.38	143	141	1	1	21		6		1	3	14
School districts		606	(3)	564	560	4				28		4	10	
Townships		232	(3)	228	220		8						4	
WARREN	9,167	516	56.29	416	413	1	2	3		48		6	25	18
County	9,167	161	17.56	117	116	1		2		33		3	6	
Cities and towns	2,136	34	15.92	14	14			1		1				18
School districts		213	(3)	180	180					13		3	17	
Townships		108	(3)	105	103		2			1			2	
WARRICK	18,230	728	39.93	556	548	5	3	29		93		6	20	24
County	18,230	200	10.97	157	155	2		11		22		3	7	
Cities and towns	6,615	93	14.06	45	43	1	1	18		3		1	2	24
School districts		296	(3)	215	213	2				68		2	11	
Townships		139	(3)	139	137		2							
WASHINGTON	16,285	623	38.26	462	457	2	3			103		6	43	9
County	16,285	171	10.50	129	127	2				30		4	8	
Cities and towns	5,073	52	10.25	37	37					2		1	3	9
School districts		291	(3)	188	188					70		1	32	
Townships		109	(3)	108	105		3			1				
WAYNE	55,900	3,094	55.35	2,039	2,014	18	7	32	4	117	6	39	87	770
County	55,900	435	7.78	365	357	8				44		7	19	
Cities and towns	40,680	1,373	33.75	510	506	2	2	32	3	19	1	26	12	770
School districts		1,108	(3)	993	985	8				54	5	6	50	
Townships		178	(3)	171	166		5		1				6	
WELLS	18,411	994	53.99	716	713		3	31		64		8	59	116
County	18,411	331	17.98	223	223			30		43		3	32	
Cities and towns	6,419	172	26.80	47	47			1		3		1	4	116
School districts		418	(3)	374	374					18		4	22	
Townships		73	(3)	72	69		3						1	
WHITE	15,831	998	63.04	782	772	6	4	79		58		6	35	38
County	15,831	264	16.68	142	139	3		66		36		3	17	
Cities and towns	6,570	133	20.24	76	75		1	13		3		1	2	38
School districts		400	(3)	364	361	3				19		2	15	
Townships		201	(3)	200	197		3						1	
WHITLEY	16,000	980	61.25	703	692	6	5	20		51		9	44	153
County	16,000	226	14.13	171	171			6		31		3	15	
Cities and towns	6,264	233	37.20	62	60	2		12		3		2	1	153
School districts		347	(3)	300	296	4				17		4	26	
Townships		174	(3)	170	165		5	2					2	

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.

[3] Not computed.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931

[Revenue receipts expressed in thousands]

CITY OR TOWN	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
Grand total	2,135,560	$47,634	$22 31	$28,543	$27,908	$223	$412	$5,220	$109	$1,017	$79	$491	$930	$11,245
30,000 population and over	1,211,810	29,326	24.20	19,057	18,593	122	342	2,936	75	578	77	349	555	5,699
Indianapolis	369,800	9,013	24.37	7,575	7,383	33	159	757	32	187	34	121	247	60
Fort Wayne	118,600	3,441	29.01	1,607	1,547	34	26	174	5	55	6	33	40	1,521
South Bend	108,100	2,271	21.01	1,299	1,270	7	22	388	5	50	4	23	55	447
Gary	105,900	1,731	16.35	1,532	1,516	-------	16	76	7	48	8	7	53	-------
Evansville	104,300	2,490	23.87	1,637	1,586	10	41	117	2	49	6	59	29	591
Hammond	67,800	2,291	33 79	1,020	993	7	20	944	3	31	4	13	18	258
Terre Haute	62,810	1,098	17.48	933	914	3	16	36	3	30	5	17	55	19
East Chicago	57,100	1,635	28.63	988	963	8	17	5	5	26	2	8	11	590
Muncie	47,000	743	15.81	605	595	3	7	83	3	22	1	10	4	15
Anderson	40,700	1,555	38.21	454	442	5	7	111	2	19	3	15	18	933
Elkhart	33,400	609	18.23	381	370	5	6	31	2	16	2	12	6	159
Kokomo	33,100	389	11.75	353	350	2	1	1	2	16	1	4	5	7
Richmond	33,000	1,247	37.79	452	448	2	2	28	3	16	1	25	10	712
Mishawaka	30,200	813	26.92	221	216	3	2	185	1	13	-------	2	4	387
8,000 to 30,000 population	367,824	8,737	23.75	4,628	4,551	43	34	1,352	26	169	1	48	159	2,354
Michigan City	27,900	667	23.91	390	384	-------	6	168	4	13	-------	2	11	79
Lafayette	26,900	573	21.30	319	316	2	1	107	1	12	1	4	14	115
New Albany	26,300	316	12.02	245	243	1	1	45	2	12	-------	1	11	-------
Marion	24,600	433	17.60	308	304	3	1	37	1	11	-------	1	10	65
Bloomington	19,800	534	26.97	197	189	5	3	210	2	8	-------	1	6	110

Logansport	18,508	706	38.15	202	198	3	1	28	2	9		4	15	446
Vincennes	17,600	338	19.20	227	222	3	2	95	1	8			7	
La Porte	15,900	457	28.74	326	323	1	2	50	1	7		1	4	68
New Castle	14,027	273	19.46	147	142	5		48	1	7		4	5	61
Bedford	13,900	335	24.10	165	160	5		91	1	6		1	1	70
Huntington	13,420	314	23.40	197	193	2	2	40	1	6		1	2	67
Connersville	13,100	241	18.40	157	153	1	3	32	1	6		2	4	39
Peru	12,800	514	40.16	132	129	2	1	37	1	6		3	4	331
Frankfort	12,300	435	35.37	143	110	2	1	31	1	6		3	9	242
Jeffersonville	12,300	162	13.17	121	120		1	34		6			1	
Whiting	11,000	364	33.09	319	318		1		2	5			2	36
Shelbyville	10,800	209	19.35	160	158	2		17	1	5		1	25	
Elwood	10,685	141	13.20	123	122		1	9	1	5		1	2	
Goshen	10,500	333	31.71	157	157			16	1	5			3	151
Crawfordsville	10,400	393	37.79	134	132		2	14		5		5	4	231
Columbus	10,100	186	18.42	125	122	2	1	12	1	5		3	4	36
Washington	9,100	267	29.34	41	41			52		4		3	2	165
Wabash	8,340	124	14.03	112	110	1	1	6		4			2	
Brazil	8,744	120	13.72	70	67	2	1	7		4		7	3	29
Valparaiso	8,300	302	36.39	111	108	1	2	166		4			8	13
2,500 to 8,000 population	253,227	5,307	20.96	2,437	2,386	35	16	594	7	124		44	128	1,973
Clinton	7,936	52	6.55	43	42	1				4			5	
Seymour	7,508	110	14.65	98	96	2		6		4		1	1	
Princeton	7,505	82	10.93	64	61	3		11	1	4		1	1	
Hartford City	6,613	88	13.31	49	48	1		17		3		1		18
Madison	6,530	127	19.45	78	78			15	1	3		1	1	28
Lebanon	6,445	119	18.46	73	71	1	1	14		3			3	26
Hobart	5,787	137	23.67	68	68			64		3		1	1	
Warsaw	5,730	101	17.63	81	80	1		11		3			6	
Rushville	5,709	239	41.86	92	91	1		15		3		2	13	114
Greensburg	5,702	81	14.21	75	74		1	1		3		2		
Franklin	5,682	83	14.61	70	68	1	1	8		3		1	1	
Kendallville	5,439	205	37.69	52	52			18		2		2	19	112
Sullivan	5,306	101	19.04	59	59			34	1	2		1	4	
Plymouth	5,290	113	21.36	60	59	1		30		3		1	2	17
Portland	5,276	204	38.67	45	44	1		9	2	3		2	1	142
Bicknell	5,212	43	8.25	29	27	1	1	11		2		1		
Decatur	5,156	212	41.12	51	50	1		6		3		1	4	147
West Lafayette	5,095	106	20.80	52	51		1	49		3			2	
Auburn	5,085	256	50.31	59	58		1	23		2		2	2	168
Linton	5,085	142	27.93	28	27	1		6		2		1	2	103

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931—Continued

[Revenue receipts expressed in thousands]

CITY OR TOWN	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
2,500 to 8,000 population—Continued.														
Bluffton	5,074	$160	$31.53	$38	$38			$1		$2		$1	$4	$114
Mount Vernon	5,035	62	12.31	55	54		$1	3		3			1	
Martinsville	4,962	74	14.91	53	53			1		3				17
Tell City	4,873	57	11.70	23	22	$1		7		3			4	20
Tipton	4,861	184	37.85	51	50	1		10		2		2	2	117
Noblesville	4,811	77	16.00	60	59	1		1		2		1	13	
Greencastle	4,613	82	17.78	47	45	1	1	32		2			1	
Winchester	4,487	51	11.37	43	41	1	1	2		2			4	
Garrett	4,428	151	34.10	29	29			17		2		3		100
Alexandria	4,408	59	13.38	36	36			2		2			2	17
Aurora	4,386	47	10.72	43	43			1		2			1	
Boonville	4,208	80	19.01	34	33	1		18		2		1	1	24
Greenfield	4,188	121	28.89	33	32		1	6	$1	2			4	75
Lawrenceburg	4,072	88	21.61	19	18	1		6		2		1	1	59
Crown Point	4,046	41	10.13	28	27	1				2		1	1	9
Jasper	3,905	147	37.64	40	39	1		9	1	2				95
Columbia City	3,805	171	44.94	40	39	1		7		2		2	1	119
Attica	3,700	61	16.49	35	34	1		6		2		1	1	16
West Terre Haute	3,588	17	4.74	9	8	1		2		2				4
Beech Grove	3,552	91	25.62	57	56	1		32		2				
Jasonville	3,536	28	7.92	20	19	1		6		2				
Rochester	3,518	73	20.75	59	58	1		1		2		1	1	9
Huntingburg	3,440	112	32.56	23	21	1	1	7		1		1		80
Mitchell	3,226	60	18.60	34	32	1	1	7		1			1	17
Salem	3,194	43	13.46	30	30					1		1	2	9

Gas City	3,087	48	15.55	14	14			1		2		1		30
Union City	3,084	52	16.86	35	35			1		2			1	13
North Vernon	2,989	56	18.74	26	25		1	17		2				11
Nappanee	2,957	31	10.48	24	24					1		1	5	
Oakland City	2,842	30	10.56	10	8	1	1	3		2			1	14
Batesville	2,838	44	15.50	29	29					2			2	11
Rensselaer	2,798	117	41.82	38	38			5		1		2	1	70
North Manchester	2,765	49	17.72	20	20			15		1		1	1	11
Angola	2,665	58	21.76	36	34	1	1	2		1			1	18
Petersburg	2,609	51	19.55	20	20			18		1		1	1	10
Dunkirk	2,583	33	12.78	20	19		1			1		1	2	9
Less than 2,500 population	302,699	4,264	14.09	2,421	2,378	23	20	338	1	146	1	50	88	1,219

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
Grand total	$209,033	$63.92	[1] $143,867	$12,663	$14,276	$4,071	$22,770	$15,135	$65,936	$1,925	$2,165	$3,397	$7,341	$10,320	$47,505
State government	50,155	15.39	[1] 29,607	1,739	1,463	456	6,933	5,086	10,960	76	226	1,089	----	141	20,407
Counties	30,771	9.41	22,944	6,609	1,572	709	8,059	4,387	552	36	46	974	----	2,165	5,662
Cities and towns	47,513	22.25	26,639	2,620	10,961	2,791	5,579	736	10	1,085	1,867	990	7,320	2,767	10,787
School districts	65,012	(2)	55,380	67	----	115	----	----	54,260	722	25	191	21	3,074	6,537
Townships	15,582	(2)	9,297	1,628	280	----	2,149	4,926	154	6	1	153	----	2,173	4,112
ADAMS	997	49.96	684	78	35	5	159	60	327	3	4	13	143	34	136
County	295	14.78	265	52	11	4	132	53	6	----	----	7	----	3	27
Cities and towns	234	28.34	63	12	20	1	20	----	----	3	4	3	143	9	19
School districts	337	(2)	316	----	----	----	----	----	316	----	----	----	----	5	16
Townships	131	(2)	40	14	4	----	7	7	5	----	----	3	----	17	74
ALLEN	9,090	59.68	5,350	430	803	196	720	434	2,382	135	127	123	903	459	2,378
County	1,727	11.34	1,000	268	74	11	330	248	14	31	----	24	----	129	598
Cities and towns	3,784	31.02	1,491	128	721	183	252	----	5	----	127	75	903	78	1,312
School districts	2,986	(2)	2,477	----	----	2	----	----	2,354	104	----	17	----	201	308
Townships	593	(2)	382	34	8	----	138	186	9	----	----	7	----	51	160
BARTHOLOMEW	887	35 48	794	78	50	14	170	83	370	12	6	11	35	34	24
County	263	10.52	258	47	11	3	120	65	5	----	----	7	----	5	----
Cities and towns	162	13 32	115	14	37	11	32	----	----	12	6	3	35	4	8
School districts	401	(2)	365	----	----	----	----	----	365	----	----	----	----	20	16
Townships	61	(2)	56	17	2	----	18	18	----	----	----	1	----	5	----

BENTON	764	64.28	563	61	24	2	109	17	316	17	2	15	25	54	122
County	217	18.26	145	38	8	1	71	12	4			11		5	67
Cities and towns	90	18.81	63	9	12	1	21			16	2	2	25	1	1
School districts	351	(2)	312						312					24	15
Townships	106	(2)	43	14	4		17	5		1		2		24	39
BLACKFORD	586	43.03	497	54	28	1	72	96	228	6	1	11	15	32	42
County	179	13.15	175	39	9		44	68	4			11		3	1
Cities and towns	110	12.98	58	9	17	1	24			6	1		15	4	33
School districts	242	(2)	224						224					10	8
Townships	55	(2)	40	6	2		4	28						15	
BOONE	1,025	45.98	783	79	34	8	147	70	426	8	5	6	36	62	144
County	269	12.07	210	50	8	1	95	48	4			4		25	34
Cities and towns	143	14.47	89	12	22	7	35			7	5	1	36	5	13
School districts	504	(2)	419						419					12	73
Townships	109	(2)	65	17	4		17	22	3	1		1		20	24
BROWN	170	32.89	162	17	4	1	26	7	101	4		2		3	5
County	47	9.09	45	12	4	1	18	5	3			2		1	1
Cities and towns	5	13.55	5				1			4					
School districts	100	(2)	98						98					1	1
Townships	18	(2)	14	5			7	2						1	3
CARROLL	684	45.45	558	71	19	2	127	27	288	6	2	16	8	35	83
County	194	12.89	181	42	8	1	98	13	5			14		2	11
Cities and towns	92	22.57	46	10	7	1	20			5	2	1	8	6	32
School districts	302	(2)	284						283	1				8	10
Townships	96	(2)	47	19	4		9	14				1		19	30
CASS	2,054	59.51	1,369	117	127	17	215	143	668	21	21	40	249	100	336
County	458	13.27	291	65	19	1	113	76	7			10		42	125
Cities and towns	649	31.25	271	29	104	16	56			20	21	25	249	14	115
School districts	720	(2)	662						661	1				27	31
Townships	227	(2)	145	23	4		46	67				5		17	65
CLARK	1,116	36.00	847	101	58	5	175	93	400	7	2	6	.1	53	215
County	235	7.58	222	71	3	2	79	54	9			4		11	2
Cities and towns	205	11.76	143	15	52	3	63			6	2	2	1	19	42
School districts	533	(2)	391						390	1				19	123
Townships	143	(2)	91	15	3		33	39	1					4	48
CLAY	1,023	38.63	860	78	39	5	152	106	461	4	6	9	32	63	68
County	299	11.29	257	51	13	2	112	66	8			5		30	12
Cities and towns	124	10.46	76	9	23	3	27			4	6	4	32	6	10
School districts	473	(2)	440						440					13	20
Townships	127	(2)	87	18	3		13	40	13					14	26

[1] Includes $1,528,971, payments for development and conservation of natural resources by State government.
[2] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
CLINTON	$1,576	$57.67	$1,138	$98	$90	$23	$186	$99	$598	$15	$13	$16	$121	$72	$245
County	369	13.50	276	63	13	1	124	62	6			7		12	81
Cities and towns	391	26.64	204	18	74	22	60			10	13	7	121	23	43
School districts	723	(2)	592						587	5				26	105
Townships	93	(2)	66	17	3		2	37	5			2		11	16
CRAWFORD	322	31.69	245	25	7		51	8	150			4		14	63
County	75	7.38	64	17	4		32	5	3			3		3	8
Cities and towns	13	4.59	12	1	2		8					1			1
School districts	150	(2)	147						147					2	1
Townships	84	(2)	22	7	1		11	3						9	53
DAVIESS	1,192	46.14	749	72	55	3	131	43	418	7	4	16	85	81	277
County	330	12.77	168	43	9	1	83	19	5			8		33	129
Cities and towns	263	21.55	111	12	44	2	34	7		5	4	3	85	5	62
School districts	433	(2)	409						407	2				18	6
Townships	166	(2)	61	17	2		14	17	6			5		25	80
DEARBORN	753	35.52	582	63	31	5	123	18	323	9	1	9	42	29	100
County	174	8.21	152	37	10		82	12	4			7		10	12
Cities and towns	184	16.86	86	12	20	5	41			6	1	1	42	5	51
School districts	345	(2)	322						319	3				2	21
Townships	50	(2)	22	14	1			6				1		12	16
DECATUR	672	38.83	610	56	42	2	145	49	303	6		7		38	24
County	205	11.84	194	39	7	1	103	35	4			5		11	
Cities and towns	74	9.64	70	5	32	1	26			5		1		4	
School districts	317	(2)	300						299	1				11	6
Townships	76	(2)	46	12	3		16	14				1		12	18

DE KALB	1,545	62.02	872	86	38	16	197	43	448	15	4	25	197	54	422
County	384	15 41	181	51	12	2	75	27	5			9		8	195
Cities and towns	386	27.49	113	17	21	14	32			13	4	12	197	14	62
School districts	556	(2)	435						433	2				14	107
Townships	219	(2)	143	18	5		90	16	10			4		18	58
DELAWARE	2,680	38 78	2,332	194	282	46	293	301	1,093	33	43	47	16	104	228
County	508	7 35	474	115	36	1	175	126	7			14		9	25
Cities and towns	704	13.65	512	50	242	39	87	3		26	43	22	16	18	158
School districts	1,218	(2)	1,108	8		6			1,084	3		7		66	44
Townships	250	(2)	238	21	4		31	172	2	4		4		11	1
DUBOIS	659	31.84	437	60	16	2	75	17	255	3	1	8	102	34	86
County	113	5 46	104	40	7		33	14	5			5		7	2
Cities and towns	197	22.18	45	8	7	2	22			2	1	3	102	8	42
School districts	252	(2)	244						243	1				6	2
Townships	97	(2)	44	12	2		20	3	7					13	40
ELKHART	3,174	44.70	2,104	188	258	43	240	108	1,149	39	25	54	195	416	459
County	558	7.86	309	101	30	4	83	60	9			22		148	101
Cities and towns	960	19.38	525	61	223	36	114	8		33	25	25	195	75	165
School districts	1,393	(2)	1,153	2		3			1,137	6		5		78	162
Townships	263	(2)	117	24	5		43	40	3			2		115	31
FAYETTE	817	41.68	648	63	60	4	128	53	317	6	6	11	47	32	90
County	170	8.67	162	40	11		68	28	5			10		1	7
Cities and towns	198	15.11	112	13	47	4	36			5	6	1	47	17	22
School districts	382	(2)	308						307	1				14	60
Townships	67	(2)	66	10	2		24	25	5						1
FLOYD	989	28.02	754	91	105	7	117	67	340	8	5	14		87	148
County	269	7.62	161	61	16	4	29	39	6			6		28	80
Cities and towns	297	11 03	213	21	88	3	80			8	5	8		23	61
School districts	357	(2)	332						332					18	7
Townships	66	(2)	48	9	1		8	28	2					18	
FOUNTAIN	808	44.96	687	73	25	2	121	63	387	6	2	8	57	33	31
County	177	9.85	170	46	9	1	77	30	4			3		7	
Cities and towns	126	14.05	57	10	13	1	23			5	2	3	57	4	8
School districts	401	(2)	384						383	1				9	8
Townships	104	(2)	76	17	3		21	33				2		13	15
FRANKLIN	501	34.56	420	53	10	3	107	14	226	4		3	7	21	53
County	148	10.21	128	32	5	2	72	10	4			3		5	15
Cities and towns	37	10.25	29	7	3	1	14			4			7	1	
School districts	260	(2)	220						220					7	33
Townships	56	(2)	43	14	2		21	4	2					8	5

[2] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
FULTON	$696	$46.28	$637	$59	$28	$16	$140	$26	$341	$13	$2	$12	$12	$27	$20
County	152	10.11	144	38	11	2	64	17	4			8		8	
Cities and towns	99	17.91	80	7	12	14	32			12	2	1	12	3	4
School districts	355	(2)	338						337	1				8	9
Townships	90	(2)	75	14	5		44	9				3		8	7
GIBSON	1,258	43.08	856	89	53	3	159	35	478	17	4	18	8	96	298
County	371	12.71	207	56	15	1	96	23	7			9		25	139
Cities and towns	154	9.90	127	17	36	2	49			11	4	8	8	10	9
School districts	525	(2)	477						471	6				18	30
Townships	208	(2)	45	16	2		14	12				1		43	120
GRANT	2,298	45.00	1,623	152	192	18	242	129	825	35	11	19	115	97	463
County	583	11.42	354	95	35	8	149	47	7	1		12		2	227
Cities and towns	589	17.21	326	34	150	10	86			30	11	5	115	25	123
School districts	903	(2)	820						816	4				42	41
Townships	223	(2)	123	23	7		7	82	2			2		28	72
GREENE	1,189	37.77	894	92	50	6	125	59	522	13	4	23	81	69	145
County	286	9.08	203	60	13	4	62	38	5			21		22	61
Cities and towns	215	15.11	119	12	33	2	55			11	4	2	81	15	
School districts	563	(2)	519						517	2				11	33
Townships	125	(2)	53	20	4		8	21						21	51
HAMILTON	1,051	44.83	820	72	61	6	117	67	448	14	20	15	3	42	186
County	248	10.58	207	45	14	2	79	51	4			12		10	31
Cities and towns	160	15.27	127	10	42	4	35			14	20	2	3	7	23
School districts	574	(2)	444						444					14	116
Townships	69	(2)	42	17	5		3	16				1		11	16

HANCOCK	708	42.64	561	71	21	5	88	28	329	7	6	6	58	33	56
County	152	9.15	150	47	8	3	67	20	4		1			2	
Cities and towns	168	23.73	57	10	11	2	17			7	5	5	58	3	50
School districts	350	(2)	325						325					19	6
Townships	38	(2)	29	14	2		4	8				1		9	
HARRISON	542	31.41	487	48	9		74	14	284	5		53	5	22	28
County	165	9.56	147	33	6		48	7	4			49		9	9
Cities and towns	23	6.75	17	2	2		8			3		2	5	1	
School districts	286	(2)	282						280	2				2	2
Townships	68	(2)	41	13	1		18	7				2		10	17
HENDRICKS	863	43.75	682	71	22	3	148	30	381	14	1	12	34	61	86
County	206	10.44	180	41	8	2	94	22	6			7		7	19
Cities and towns	111	15.11	63	11	9	1	25			11	1	5	34	5	9
School districts	443	(2)	378						375	3				32	33
Townships	103	(2)	61	19	5		29	8						17	25
HENRY	1,799	50.96	1,100	96	77	6	171	53	636	18	8	35	148	73	478
County	640	18.13	233	50	15	2	89	51	8		7	11		23	384
Cities and towns	368	17.36	190	27	58	4	63			14	1	23	148	19	11
School districts	730	(2)	632						628	4				26	72
Townships	61	(2)	45	19	4		19	2				1		5	11
HOWARD	1,638	34.70	1,498	116	179	59	194	224	666	8	22	30	13	60	67
County	292	6.19	289	70	20	3	128	48	7			13		2	1
Cities and towns	381	11.17	337	30	155	56	61	2			22	11	13	9	22
School districts	738	(2)	672						659	8		5		33	33
Townships	227	(2)	200	16	4		5	174				1		16	11
HUNTINGTON	1,352	46.50	1,084	105	83	17	163	128	535	21	7	25	86	88	94
County	340	11.69	307	64	15	1	125	78	12			12		10	23
Cities and towns	302	17.68	170	24	63	16	38			12	7	10	86	26	20
School districts	565	(2)	509						500	9				35	21
Townships	145	(2)	98	17	5			50	23			3		17	30
JACKSON	830	34.98	689	64	59	5	141	32	365	9	2	12	12	34	95
County	168	7.08	167	39	10	2	85	20	5			6			1
Cities and towns	212	19.45	119	9	48	3	45			7	2	5	12	7	74
School districts	392	(2)	362						360	2				15	15
Townships	58	(2)	41	16	1		11	12				1		12	5
JASPER	834	62.29	618	68	19	8	123	50	321	7	2	18	41	27	148
County	231	17.25	204	39	8	6	95	39	4			13		6	21
Cities and towns	121	29.67	37	10	8	2	9			6	2		41		43
School districts	329	(2)	316						315	1				7	6
Townships	153	(2)	61	19	3		21	11	2			5		14	78

[2] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
			Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
JAY	$843	$40.44	$633	$84	$38	$4	$121	$34	$333	$7	-------	$12	$111	$39	$60
County	182	8.73	162	51	13	1	70	14	4	-------	-------	9	-------	2	18
Cities and towns	192	18.63	73	15	20	3	26	2	-------	6	-------	1	111	7	1
School districts	341	(2)	330	-------	-------	-------	-------	-------	329	1	-------	-------	-------	8	3
Townships	128	(2)	68	18	5	-------	25	18	-------	-------	-------	2	-------	22	38
JEFFERSON	612	31.90	492	51	27	5	87	14	291	6	$1	10	23	31	66
County	131	6.83	103	31	9	1	40	10	3	-------	-------	9	-------	6	22
Cities and towns	95	12.49	63	8	16	4	27	-------	-------	6	1	1	23	8	1
School districts	318	(2)	288	-------	-------	-------	-------	-------	288	-------	-------	-------	-------	12	18
Townships	68	(2)	38	12	2	-------	20	4	-------	-------	-------	-------	-------	5	25
JENNINGS	455	38.56	410	48	14	2	97	19	216	9	1	4	10	27	8
County	118	10.00	117	29	6	1	60	14	3	-------	-------	4	-------	-------	1
Cities and towns	52	15.30	33	6	6	1	10	-------	-------	9	1	-------	10	6	3
School districts	222	(2)	213	-------	-------	-------	-------	-------	213	-------	-------	-------	-------	6	3
Townships	63	(2)	47	13	2	-------	27	5	-------	-------	-------	-------	-------	15	1
JOHNSON	883	40.32	805	67	40	2	210	39	412	16	7	12	32	17	29
County	221	10.09	217	42	9	-------	129	23	5	-------	-------	9	-------	-------	4
Cities and towns	160	14.59	115	11	26	2	52	-------	-------	15	6	3	32	6	7
School districts	431	(2)	407	-------	-------	-------	-------	-------	406	1	-------	-------	-------	8	16
Townships	71	(2)	66	14	5	-------	29	16	1	-------	1	-------	-------	3	2
KNOX	1,854	42.32	1,505	137	149	37	199	155	752	35	8	33	-------	151	198
County	480	10.96	310	82	22	2	124	50	7	-------	-------	23	-------	45	125
Cities and towns	329	12.63	293	34	124	35	64	-------	-------	22	8	6	-------	35	1
School districts	810	(2)	758	-------	-------	-------	-------	-------	745	13	-------	-------	-------	32	20
Townships	235	(2)	144	21	3	-------	11	105	-------	-------	-------	4	-------	39	52

KOSCIUSKO	1,531	55.47	1,060	106	51	13	242	62	540	20	7	19	9	96	366
County	415	15.04	223	64	10	2	93	36	5			13		21	171
Cities and towns	179	15.14	150	18	35	11	59			18	7	2	9	14	6
School districts	629	(2)	537						535	2				22	70
Townships	308	(2)	150	24	6		90	26				4		39	119
LAGRANGE	682	49.49	531	55	19	1	110	31	297	5	2	11	12	31	108
County	135	9.80	103	35	9	1	30	22	5			1		11	21
Cities and towns	55	18.11	37	4	7		13			3	2	8	12	2	4
School districts	347	(2)	293						291	2				7	47
Townships	145	(2)	98	16	3		67	9	1			2		11	36
LAKE	17,220	61.81	11,217	1,259	1,718	644	777	1,385	4,767	198	321	148	539	1,451	4,013
County	1,879	6.74	1,480	591	176	7	233	411	29			33		192	207
Cities and towns	7,002	26.79	3,738	529	1,540	538	477	12		188	321	83	518	536	2,210
School districts	6,629	(2)	4,838	11		49			4,738	10		30	21	348	1,422
Townships	1,710	(2)	1,161	128	2		67	962				2		375	174
LA PORTE	3,464	55.69	2,459	263	259	92	409	194	1,112	34	60	36	128	234	643
County	655	10.53	430	146	26	25	142	60	12			19		64	161
Cities and towns	948	20.79	692	90	229	67	208			26	60	12	128	53	75
School districts	1,391	(2)	1,108						1,100	8				51	232
Townships	470	(2)	229	27	4		59	134				5		66	175
LAWRENCE	1,592	43.26	999	93	75	4	151	44	608	11	5	8	78	155	360
County	332	9.02	198	60	14	1	89	19	7			8		25	109
Cities and towns	307	16.74	151	19	57	3	56			11	5		78	55	23
School districts	799	(2)	601						601					28	170
Townships	154	(2)	49	14	4		6	25						47	58
MADISON	3,877	45.50	2,493	251	343	74	260	202	1,198	46	72	47	565	141	678
County	557	6.54	447	141	35	19	129	97	10			16		22	88
Cities and towns	1,601	25.88	688	87	301	52	110	5		38	72	23	565	33	315
School districts	1,307	(2)	1,204			3			1,188	8		5		62	41
Townships	412	(2)	154	23	7		21	100				3		24	234
MARION	22,068	50.68	16,838	1,185	3,422	1,297	1,125	1,938	6,480	322	563	506	28	1,845	3,357
County	2,963	6.81	2,117	830	143	200	187	640	21			96		371	475
Cities and towns	9,895	26.14	7,018	283	3,273	1,097	934	534			552	345	28	866	1,983
School districts	8,298	(2)	6,886	30					6,459	322	11	64		571	841
Townships	912	(2)	817	42	6		4	764				1		37	58
MARSHALL	1,199	47.39	870	88	48	3	205	40	458	9	5	14	74	81	174
County	301	11.90	223	51	13	1	116	28	6			8		18	60
Cities and towns	223	19.10	113	20	31	2	45			7	5	3	74	19	17
School districts	514	(2)	453						451	2				25	36
Townships	161	(2)	81	17	4		44	12	1			3		19	61

[2] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
			Operation and maintenance of general departments										Interest	Outlays
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous	Operation and maintenance of public service enterprises	
MARTIN	$356	$35.24	$291	$36	$12	-------	$44	$14	$177	$2	-------	$6	$3	$12	$50
County	79	7.82	69	24	5	-------	26	5	5	-------	-------	4	-------	3	7
Cities and towns	26	7.81	20	2	6	-------	8	-------	-------	2	-------	2	3	1	2
School districts	180	(1)	172	-------	-------	-------	-------	-------	172	-------	-------	-------	-------	3	5
Townships	71	(1)	30	10	1	-------	10	9	-------	-------	-------	-------	-------	5	36
MIAMI	1,428	49.07	996	92	88	$21	124	86	552	11	$12	10	218	94	120
County	263	9.04	235	58	16	14	65	69	5	-------	-------	8	-------	19	9
Cities and towns	462	28.80	150	14	68	7	38	-------	-------	10	12	1	218	18	76
School districts	585	(2)	548	-------	-------	-------	-------	-------	547	1	-------	-------	-------	23	14
Townships	118	(2)	63	20	4	-------	21	17	-------	-------	-------	1	-------	34	21
MONROE	1,695	44.72	1,060	99	82	15	156	56	606	20	17	9	52	159	424
County	243	6.41	198	52	20	2	90	18	7	-------	-------	9	-------	17	28
Cities and towns	553	26.49	199	33	58	13	59	2	-------	17	17	-------	52	92	210
School districts	791	(2)	602	-------	-------	-------	-------	-------	599	3	-------	-------	-------	29	160
Townships	108	(2)	61	14	4	-------	7	36	-------	-------	-------	-------	-------	21	26
MONTGOMERY	1,414	52.41	1,075	84	86	4	186	87	579	22	9	18	174	57	108
County	317	11.75	291	53	13	1	124	78	5	-------	-------	17	-------	6	20
Cities and towns	424	27.70	165	16	70	3	46	-------	-------	20	9	1	174	8	77
School districts	596	(2)	576	-------	-------	-------	-------	-------	574	2	-------	-------	-------	12	8
Townships	77	(2)	43	15	3	-------	16	9	-------	-------	-------	-------	-------	31	3
MORGAN	776	39.95	642	65	32	-------	137	36	354	9	-------	9	23	28	83
County	166	8.55	162	41	10	-------	73	27	5	-------	-------	6	-------	4	-------
Cities and towns	110	12.89	82	7	19	-------	45	-------	-------	8	-------	3	23	4	1
School districts	396	(2)	349	-------	-------	-------	-------	-------	348	1	-------	-------	-------	7	40
Townships	104	(2)	49	17	3	-------	19	9	1	-------	-------	-------	-------	13	42

NEWTON	686	69.71	504	41	14	3	113	20	287	8	3	15	13	41	128
County	219	22.25	129	26	9	2	65	12	5			10		14	76
Cities and towns	81	18.54	50	3	3	1	32			7	3	1	13	3	15
School districts	304	(2)	283						282	1				15	6
Townships	82	(2)	42	12	2		16	8				4		9	31
NOBLE	1,120	49 99	886	83	31	8	225	72	434	13	4	16	104	84	46
County	259	11.56	211	45	11	4	107	31	4			9		30	18
Cities and towns	241	25.26	110	21	15	4	31	22		12	4	1	104	9	18
School districts	456	(2)	430						429	1				16	10
Townships	164	(2)	135	17	5		87	19	1			6		29	
OHIO	134	35 76	126	16	7		42	1	55	3		2		8	
County	44	11.74	42	12	3		23		2			2		2	
Cities and towns	20	14.50	20	1	3		13			3					
School districts	54	(2)	53						53					1	
Townships	16	(2)	11	3	1		6	1						5	
ORANGE	698	39.89	527	45	27	3	104	18	319	5	3	3	28	25	118
County	159	9.09	118	27	7	2	64	11	4			3		8	33
Cities and towns	105	14 84	66	8	17	1	32			5	3		28	3	8
School districts	334	(2)	315						315					7	12
Townships	100	(2)	28	10	3		8	7						7	65
OWEN	418	36.82	381	46	13		75	16	221	5		5	2	18	17
County	120	10.57	101	30	6		47	10	4			4		5	14
Cities and towns	32	11 03	28	3	4		16			5			2	2	
School districts	226	(2)	217						217					7	2
Townships	40	(2)	35	13	3		12	6				1		4	1
PARKE	677	40 88	547	71	16	2	102	29	316	2	1	8	44	34	52
County	206	12 44	168	48	9	1	85	14	5			6		15	23
Cities and towns	83	18.06	29	6	5	1	12			2	1	2	44	1	9
School districts	335	(2)	311						311					9	15
Townships	53	(2)	39	17	2		5	15						9	5
PERRY	504	30.32	416	42	18	2	75	13	257	3		6	11	28	49
County	121	7.28	97	27	8	1	43	8	4			6		2	22
Cities and towns	55	7 14	39	7	9	1	19			3			11	2	3
School districts	272	(2)	253						253					17	2
Townships	56	(2)	27	8	1		13	5						7	22
PIKE	487	29.77	402	53	12	1	62	27	236	2	1	8	11	45	29
County	130	7.95	103	37	7		31	17	4			7		22	5
Cities and towns	44	10.58	27	5	4	1	14			2	1	1	11	6	
School districts	240	(2)	232						232					6	2
Townships	73	(2)	40	11	1		18	10						11	22

[2] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
PORTER	$1,718	$73 73	$1,080	$137	$62	$20	$278	$58	$484	$13	$2	$26	$27	$124	$487
County	529	22 70	311	87	20	5	143	36	5			15		44	174
Cities and towns	289	22 80	224	29	40	15	116	4		11	2	7	27	6	32
School districts	620	(2)	481						479	2				28	111
Townships	280	(2)	64	21	2		19	18				4		46	170
POSEY	692	38 76	548	60	39	2	104	37	279	10	4	13	13	40	91
County	178	9.97	144	38	12	1	51	23	5		3	11		11	23
Cities and towns	100	13.10	77	8	25	1	32			9	1	1	13	7	3
School districts	284	(2)	272						271	1				10	2
Townships	130	(2)	55	14	2		21	14	3			1		12	63
PULASKI	538	48.06	420	49	12	2	92	15	232	8	2	8	29	36	53
County	137	12.24	117	31	6	1	62	9	4			4		9	11
Cities and towns	63	19.18	26	4	5	1	7			5	2	2	29	4	4
School districts	249	(2)	231						228	3				8	10
Townships	89	(2)	46	14	1		23	6				2		15	28
PUTNAM	786	38.34	657	73	34	3	93	70	374	6		4	6	62	61
County	208	10.15	179	48	8	3	59	53	5			3		18	11
Cities and towns	84	12.56	61	7	20		27			6		1	6	8	9
School districts	389	(2)	369						369					12	8
Townships	105	(2)	48	18	6		7	17						24	33
RANDOLPH	1,090	43.85	904	89	44	9	189	45	495	11	2	20	26	68	92
County	265	10 66	239	53	12	1	124	27	5			17		1	25
Cities and towns	141	11.89	100	17	28	8	37			7	2	1	26	11	4
School districts	535	(2)	494						490	4				22	19
Townships	149	(2)	71	19	4		28	18				2		34	44

RIPLEY	711	39.33	554	58	15	4	157	24	283	3	1	9	28	29	100
County	205	11.34	175	37	8	1	100	16	4			9		7	23
Cities and towns	83	14.39	40	7	6	3	21			2	1		28	4	11
School districts	301	(2)	280						279	1				6	15
Townships	122	(2)	59	14	1		36	8						12	51
RUSH	906	46.70	723	74	41	5	121	54	409	10	1	8	75	37	71
County	160	8.25	156	46	12	1	64	21	5			7			4
Cities and towns	201	28.66	82	10	26	4	22	12		7	1		75	5	39
School districts	440	(2)	407						404	3				18	15
Townships	105	(2)	78	18	3		35	21				1		14	13
ST. JOSEPH	9,736	57.37	5,485	481	755	313	495	548	2,580	94	142	77	524	597	3,130
County	1,341	7.90	735	253	49	137	140	120	18			18		158	448
Cities and towns	3,920	27.47	1,534	187	702	155	272	34		16	130	38	524	166	1,696
School districts	3,788	(2)	2,689	4		21			2,559	78	12	15		242	857
Townships	687	(2)	527	37	4		83	394	3			6		31	129
SCOTT	295	44.27	243	27	6		52	7	127	4		20	25	13	14
County	91	13.66	80	19	4		25	5	3	4		20		6	5
Cities and towns	50	29.38	23	1	2		20						25	2	
School districts	127	(2)	124						124					2	1
Townships	27	(2)	16	7			7	2						3	8
SHELBY	1,055	39.66	877	78	53	7	183	89	449	8	5	5	1	94	83
County	203	7.63	195	47	9	1	102	27	5			4		1	7
Cities and towns	189	16.57	168	13	42	6	60	35		7	5		1	16	4
School districts	494	(2)	445						444	1				35	14
Townships	169	(2)	69	18	2		21	27				1		42	58
SPENCER	479	28.66	385	47	13	1	78	15	221	3		7		30	64
County	122	7.30	101	31	7	1	44	11	3			4		17	4
Cities and towns	27	6.08	25	4	5		12			3		1			2
School districts	227	(2)	214						214					9	4
Townships	103	(2)	45	12	1		22	4	4			2		4	54
STARKE	591	55.23	412	53	15	3	98	22	206	4	1	10	5	39	135
County	177	16.54	136	35	7	3	72	11	4			4		10	31
Cities and towns	61	17.03	35	5	7		14			3	1	5	5	5	16
School districts	256	(2)	203						202	1				7	46
Townships	97	(2)	38	13	1		12	11				1		17	42
STEUBEN	573	42.76	462	56	21	5	31	20	265	3		11	13	41	57
County	132	9.85	99	36	9	2	[illegible]	15	6			6		11	22
Cities and towns	69	15.12	40	7	8	3	18			3		1	13	4	12
School districts	274	(2)	259						259					8	7
Townships	98	(2)	64	13	4		38	5				4		18	16

[1] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
			Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
SULLIVAN	$975	$34 66	$864	$86	$50	$2	$103	$101	$496	$10	$1	$15	$2	$97	$12
County	234	8 32	196	54	15	1	52	56	4			14		34	4
Cities and towns	112	9 63	93	14	31	1	37			8	1	1	2	16	1
School districts	508	(2)	486						484	2				17	5
Townships	121	(2)	89	18	4		14	45	8					30	2
SWITZERLAND	296	35.10	235	29	7		43	6	141	6		3	15	12	34
County	69	8 18	61	20	4		28	3	3			3		6	2
Cities and towns	38	24.44	15	2	2		5			6			15	1	7
School districts	140	(2)	138						138					1	1
Townships	49	(2)	21	7	1		10	3						4	24
TIPPECANOE	2,067	42.80	1,699	150	186	63	292	94	828	20	35	31	105	102	161
County	445	9.21	394	92	24	44	152	64	9			9		15	36
Cities and towns	578	17.58	388	36	156	19	107	1		17	35	17	105	40	45
School districts	906	(2)	815						812	3				42	49
Townships	138	(2)	102	22	6		33	29	7			5		5	31
TIPTON	743	48.86	511	43	31	2	93	27	299	8	3	5	107	29	96
County	193	12.69	129	27	7	1	69	18	3			4		9	55
Cities and towns	176	26.76	62	8	21	1	24			5	3		107	3	4
School districts	352	(2)	299						296	3				16	37
Townships	22	(2)	21	8	3			9				1		1	
UNION	292	49.66	267	29	13	2	64	12	139	5		3	5	15	5
County	72	12.24	69	21	7	1	26	8	3			3			3
Cities and towns	31	18.47	25	2	3	1	14			5			5		1
School districts	146	(2)	136						136					10	
Townships	43	(2)	37	6	3		24	4						5	1

VANDERBURG	5,847	50.02	3,855	390	718	227	331	375	1,468	96	159	91	376	376	1,240
County	984	8 42	719	249	71	87	148	102	13		31	18		106	159
Cities and towns	2,420	23.20	1,344	112	646	118	159	29		96	126	58	376	85	615
School districts	1,805	(2)	1,491	3		22			1,452		2	12		126	188
Townships	638	(2)	301	26	1		24	244	3			3		59	278
VERMILLION	867	37.31	792	81	39	5	73	112	454	15	2	11	2	54	19
County	153	7.88	165	46	14	4	36	54	5			6		13	5
Cities and towns	95	7.47	88	14	23	1	28			15	2	5	2	4	1
School districts	461	(2)	433						433					18	10
Townships	128	(2)	106	21	2		9	58	16					19	3
VIGO	4,086	41.33	3,356	348	539	53	265	276	1,669	54	65	87	39	292	399
County	590	5.97	522	228	49	4	96	117	10			18		40	28
Cities and towns	1,080	16.00	887	81	487	43	150	14	5		65	42	39	61	93
School districts	1,889	(2)	1,749	9		6			1,654	54		26		107	33
Townships	527	(2)	198	30	3		19	145				1		84	245
WABASH	1,111	44.14	923	73	61	16	192	67	483	13	7	11	9	73	106
County	252	10.01	235	44	10	9	109	47	5		2	9		4	13
Cities and towns	182	13.92	145	15	47	7	60			10	5	1	9	6	22
School districts	529	(2)	481						478	3				32	16
Townships	148	(2)	62	14	4		23	20				1		31	55
WARREN	466	50.83	387	51	9		86	26	203	2		10	14	21	44
County	144	15.71	139	32	5		72	17	4			9		2	3
Cities and towns	30	14.04	14	5	2		5			2			14	1	1
School districts	240	(2)	198						198					4	38
Townships	52	(2)	36	14	2		9	9	1			1		14	2
WARRICK	667	36.59	496	66	21	4	99	24	264	9	2	7	12	49	110
County	205	11.25	140	47	11	3	60	10	5			4		5	60
Cities and towns	75	11.34	40	5	9	1	16			7	2		12	17	6
School districts	267	(2)	259						257	2				6	2
Townships	120	(2)	57	14	1		23	14	2			3		21	42
WASHINGTON	601	36.91	469	54	12	1	93	28	264	5		12	8	31	93
County	170	10.44	124	34	7	1	57	12	4			9		12	34
Cities and towns	57	11.24	45	7	3		21	9		3		2	8	2	2
School districts	278	(2)	262						260	2				4	12
Townships	96	(2)	38	13	2		15	7				1		13	45
WAYNE	3,130	55.99	1,997	173	206	50	304	264	910	20	29	40	449	78	606
County	525	9.39	387	88	31	19	160	65	9		2	13		2	136
Cities and towns	1,264	31.07	467	53	172	28	145	1		19	27	22	449	15	333
School districts	1,095	(2)	910			3			901	1		5		48	137
Townships	246	(2)	233	32	3			198						13	

[1] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
WELLS	$853	$46.33	$686	$78	$24	$9	$147	$58	$351	$8	$1	$10	$99	$25	$43
County	272	14.77	266	55	11	8	130	50	5			7		6	
Cities and towns	170	26.48	45	9	11	1	16			6	1	1	99	5	21
School districts	365	(1)	346						344	2				8	11
Townships	46	(1)	29	14	2		1	8	2			2		6	11
WHITE	913	57.67	642	73	26	4	142	27	344	10	3	13	28	60	183
County	302	19.08	175	43	10	2	93	15	5			7		15	112
Cities and towns	105	15.98	64	11	13	2	24			9	3	2	28	7	6
Schools districts	360	(1)	340						339	1				12	8
Townships	146	(1)	63	19	3		25	12				4		26	57
WHITLEY	979	61.19	572	69	27	2	127	22	297	13	1	14	75	50	282
County	191	11.94	118	38	9		46	15	4			6		15	58
Cities and towns	218	34.80	55	12	15	2	14			10	1	1	75	4	84
School districts	393	(1)	296						293	3				11	86
Townships	177	(1)	103	19	3		67	7				7		20	54

[1] Not computed.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY OR TOWN	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
Grand total	$47,513	$22.25	$26,639	$2,620	$10,961	$2,791	$5,579	$736	$10	$1,085	$1,867	$990	$7,320	$2,767	$10,787
30,000 population and over	31,339	25 86	17,477	1,431	8,151	2,332	2,415	634	10	348	1,444	712	3,348	1,838	8,676
Indianapolis	9,772	26.43	6,936	272	3,240	1,096	902	534	-------	-------	552	340	23	850	1,963
Fort Wayne	3,740	31.53	1,464	122	712	182	244	-------	5	-------	125	74	894	72	1,310
South Bend	3,211	29.70	1,190	138	566	106	208	34	-------	-------	105	33	282	106	1,633
Gary	1,863	17 59	1,461	199	659	206	150	4	-------	86	132	25	-------	124	278
Evansville	2,420	23 20	1,344	112	646	118	159	29	-------	96	126	58	376	85	615
Hammond	2,477	36.53	921	128	423	145	92	8	-------	38	65	22	178	84	1,294
Terre Haute	1,061	16.89	875	78	484	43	145	14	5	-------	65	41	35	60	91
East Chicago	2,068	36 22	889	126	326	196	90	-------	-------	40	85	26	282	279	618
Muncie	670	14 26	484	46	236	38	72	3	-------	26	42	21	15	15	156
Anderson	1,324	32.53	483	56	227	44	49	5	-------	22	58	22	541	24	276
Elkhart	578	17.31	366	36	183	28	67	-------	-------	17	18	17	84	64	64
Kokomo	376	11.36	333	29	154	56	59	2	-------	-------	22	11	13	8	22
Richmond	1,138	34.48	415	45	165	26	124	1	-------	10	26	18	409	11	303
Mishawaka	641	21.23	316	44	130	48	54	-------	-------	13	23	4	216	56	53
8,000 to 30,000 population	7,518	20.44	4,370	496	1,663	307	1,256	52	-------	260	273	113	1,608	467	1,073
Michigan City	473	16.95	340	45	121	38	98	-------	-------	11	27	-------	85	14	34
Lafayette	487	18.10	323	29	126	18	86	-------	-------	12	35	17	102	23	39
New Albany	295	11.22	211	21	88	3	78	-------	-------	8	5	8	-------	23	61
Marion	476	19.35	265	23	137	8	65	-------	-------	22	10	-------	80	21	110
Bloomington	544	27.47	192	32	57	13	54	2	-------	17	17	-------	52	90	210

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY OR TOWN	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments										Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous	Operation and maintenance of public service enterprises	
8,000 to 30,000 population—Continued.														
Logansport	$622	$33.61	$253	$26	$102	$16	$48			$18	$21	$22	$247	$10	$112
Vincennes	274	15.57	239	28	107	35	41			16	7	5		34	1
La Porte	409	25.72	313	40	100	29	94			13	29	8	42	37	17
New Castle	198	14.12	145	17	51	3	45			8	1	20	34	17	2
Bedford	249	17.91	122	12	49	3	45			8	5		62	47	18
Huntington	240	17.88	140	19	55	15	26			10	6	9	61	22	17
Connersville	198	15.11	112	13	47	4	36			5	6	1	47	17	22
Peru	437	34.14	131	12	65	7	27			9	11		216	16	74
Frankfort	365	29.67	187	16	72	21	52			7	13	6	116	21	41
Jeffersonville	151	12.28	110	10	42	2	48			6	2			17	24
Whiting	316	28.73	267	35	91	35	54			16	36		36	5	8
Shelbyville	182	16.85	164	12	42	5	58	$35		7	5			15	3
Elwood	128	11.98	123	18	52	7	32			10	4			4	1
Goshen	326	31.05	115	18	29	6	32	8		11	4	7	109	6	96
Crawfordsville	352	33.85	128	12	63	2	31			12	8		142	7	75
Columbus	153	15.15	106	12	36	11	26			12	6	3	35	4	8
Washington	252	27.69	100	11	41	2	28	7		4	4	3	85	5	62
Wabash	121	13.69	117	10	42	7	48			6	4			4	
Brazil	110	12.58	63	8	21	3	17			4	6	4	32	5	10
Valparaiso	160	19.28	104	17	27	14	37			8	1		25	3	28

2,500 to 8,000 population	4,657	18.39	2,340	337	656	105	848	37		231	80	46	1,431	257	629
Clinton	62	7.81	61	11	20	1	16			7	2	4		1	
Seymour	183	24.37	105	7	44	3	38			6	2	5		4	74
Princeton	89	11.86	80	11	27	2	28			7	2	3		9	
Hartford City	91	13.76	39	6	8		20			4	1		15	4	33
Madison	92	14.09	60	8	16	4	24			6	1	1	23	8	1
Lebanon	103	15.98	64	9	17	6	23			5	4		24	4	11
Hobart	69	11.92	46	5	15	4	19				1	2		19	4
Warsaw	99	17.28	95	11	21	10	36			11	6			4	
Rushville	193	33.81	74	10	25	4	16	12		6	1		75	5	39
Greensburg	67	11.75	63	4	32	1	21			5				4	
Franklin	67	11.79	63	7	16	1	29			10				2	2
Kendallville	151	27.76	71	15	9	2	14	22		6	3		63	5	12
Sullivan	67	12.63	56	10	24	1	18			3				11	
Plymouth	84	15.88	52	9	13	1	22			4	3		11	14	7
Portland	147	27.86	41	9	12	3	10	2		5			99	6	1
Bicknell	40	7.67	40	4	14		14			6	1	1			
Decatur	191	37.04	38	8	13	1	9			3	4		137	5	11
West Lafayette	81	15.90	58	6	29	1	16	1		5				17	6
Auburn	229	45.01	42	5	5	8	14			5	1	4	153	7	27
Linton	147	28.91	59	5	13	1	34			5	1		81	7	
Bluffton	159	31.34	37	8	11	1	10			6	1		98	3	21
Mount Vernon	53	10.53	47	4	16	1	22			4				3	3
Martinsville	73	14.71	55	4	12		33			6			16	2	
Tell City	40	8.21	26	5	3		15			3			11	2	1
Tipton	167	34.36	55	7	19	1	20			5	3		107	3	2
Noblesville	87	18.08	71	4	17	4	21			5	19	1		3	13
Greencastle	64	13.87	49	5	19		19			5		1		6	9
Winchester	43	9.58	40	8	13	2	13			3	1			2	1
Garrett	116	26.20	31	5	5	2	6			4	2	7	44	6	35
Alexandria	54	12.25	37	5	16		13			3			10	2	5
Aurora	44	10.03	39	5	8	5	19			2				1	4
Boonville	61	14.50	27	3	6	1	10			5	2		12	16	6
Greenfield	141	33.67	37	7	6	2	9			4	4	5	51	3	50
Lawrenceburg	106	26.03	28	4	9		10			4	1		42	3	33
Crown Point	53	13.10	41	7	6		23			5			8	4	
Jasper	80	20.49	18	3	3	1	9				1	1	55	6	1
Columbia City	159	41.79	36	8	10	2	9			6	1		59	2	62
Attica	48	12.97	31	5	6		15			3	1	1	11	3	3
West Terre Haute	16	4.46	9	2	3		3					1	4	1	2
Beech Grove	45	12.67	35	6	17	1	11							10	

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY OR TOWN	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments									Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	*Health* and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
2,500 to 8,000 population—Continued.														
Jasonville	$22	$6.22	$19	$3	$9	-------	$5	-------	-------	$1	$1	-------	-------	$3	-------
Rochester	71	20.18	58	4	8	$14	22	-------	-------	8	2	-------	$9	2	$2
Huntingburg	98	28.49	19	4	2	1	8	-------	-------	2	-------	$2	36	2	41
Mitchell	51	15.81	25	6	6	-------	10	-------	-------	3	-------	-------	14	7	5
Salem	*40*	*12.52*	28	6	2	-------	15	-------	-------	3	-------	2	8	2	2
Gas City	48	15.55	13	4	4	1	1	-------	-------	3	-------	-------	23	2	10
Union City	50	16.21	25	4	8	3	7	-------	-------	2	1	-------	22	3	-------
North Vernon	49	16.39	30	5	6	1	8	-------	-------	9	1	-------	10	6	3
Nappanee	26	8.79	22	3	6	1	5	-------	-------	5	2	-------	-------	1	3
Oakland City	29	10.20	16	3	1	-------	6	-------	-------	2	-------	4	4	-------	9
Batesville	44	15.50	21	5	3	1	11	-------	-------	-------	1	-------	22	1	-------
Rensselaer	107	38.24	25	9	6	2	3	-------	-------	4	1	-------	39	-------	43
North Manchester	48	17.36	20	4	4	-------	8	-------	-------	3	1	-------	6	1	21
Angola	55	20.64	27	5	6	3	10	-------	-------	2	-------	1	13	4	11
Petersburg	34	13.03	20	4	3	1	9	-------	-------	2	1	-------	9	5	-------
Dunkirk	24	9.29	16	3	4	-------	9	-------	-------	-------	-------	-------	7	1	-------
Less than 2,500 population	3,999	13.21	2,452	356	491	47	1,110	$13	-------	246	70	119	933	205	409

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	$201,210	$191,025	$3,559	$6,627	$199,034	$60.87
State government	4,906	3,277	----	1,629	4,730	1.45
Counties	42,194	38,501	3,558	135	42,140	12.89
Cities and towns	48,850	47,235	----	1,615	47,455	22.22
School districts	64,496	62,588	----	1,908	63,945	(1)
Townships	40,764	39,424	----	1,340	40,764	(1)
ADAMS	775	761	----	14	775	38.83
County	75	75	----	----	75	3.76
Cities and towns	119	115	----	4	119	14.41
School districts	67	57	----	10	67	(1)
Townships	514	514	----	----	514	(1)
ALLEN	10,872	10,701	95	76	10,867	71.35
County	2,977	2,882	95	----	2,977	19.55
Cities and towns	2,750	2,704	----	46	2,745	22.51
School districts	4,158	4,144	----	14	4,158	(1)
Townships	987	971	----	16	987	(1)
BARTHOLOMEW	525	523	----	2	525	21 00
County	58	58	----	----	58	2.32
Cities and towns	82	82	----	----	82	6.74
School districts	314	313	----	1	314	(1)
Townships	71	70	----	1	71	(1)
BENTON	1,012	902	94	16	1,012	85.14
County	115	21	94	----	115	9.68
Cities and towns	8	8	----	----	8	1 67
School districts	471	455	----	16	471	(1)
Townships	418	418	----	----	418	(1)
BLACKFORD	561	507	24	30	561	41.20
County	94	40	24	30	94	6.90
Cities and towns	25	25	----	----	25	2.95
School districts	178	178	----	----	178	(1)
Townships	264	264	----	----	264	(1)
BOONE	1,099	986	107	6	1,099	49.30
County	315	208	107	----	315	14.13
Cities and towns	41	41	----	----	41	4 15
School districts	339	334	----	5	339	(1)
Townships	404	403	----	1	404	(1)
BROWN	50	32	----	18	50	9.67
County	----	----	----	----	----	----
Cities and towns	----	----	----	----	----	----
School districts	26	8	----	18	26	(1)
Townships	24	24	----	----	24	(1)
CARROLL	627	604	----	23	627	41.66
County	40	40	----	----	40	2.66
Cities and towns	92	92	----	----	92	22.57
School districts	170	149	----	21	170	(1)
Townships	325	323	----	2	325	(1)
CASS	1,571	1,507	48	16	1,571	45.51
County	566	518	48	----	566	16.40
Cities and towns	91	91	----	----	91	4.38
School districts	567	552	----	15	567	(1)
Townships	347	346	----	1	347	(1)
CLARK	1,021	978	----	43	1,021	32.94
County	229	229	----	----	229	7.39
Cities and towns	229	229	----	----	229	13.14
School districts	371	339	----	32	371	(1)
Townships	192	181	----	11	192	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
CLAY	$1,236	$1,173	$45	$18	$1,236	$46.68
County	536	491	45		536	20.24
Cities and towns	101	101			101	8.52
School districts	233	215		18	233	(1)
Townships	366	366			366	(1)
CLINTON	1,152	951	63	138	1,152	42.15
County	139	76	63		139	5.09
Cities and towns	382	287		95	382	26.02
School districts	448	407		41	448	(1)
Townships	183	181		2	183	(1)
CRAWFORD	254	226		28	254	25.00
County	38	38			38	3.74
Cities and towns	8	8			8	2.82
School districts	42	17		25	42	(1)
Townships	166	163		3	166	(1)
DAVIESS	1,443	1,294	117	32	1,443	55.86
County	706	589	117		706	27.33
Cities and towns	6	3		3	6	0.49
School districts	276	250		26	276	(1)
Townships	455	452		3	455	(1)
DEARBORN	561	544		17	561	26.46
County	178	178			178	8.40
Cities and towns	81	79		2	81	7.42
School districts	90	75		15	90	(1)
Townships	212	212			212	(1)
DECATUR	744	731		13	744	42.99
County	251	251			251	14.50
Cities and towns	80	76		4	80	10.43
School districts	215	211		4	215	(1)
Townships	198	193		5	198	(1)
DE KALB	1,231	1,215		16	1,213	48.69
County	307	307			307	12.32
Cities and towns	141	141			123	8.76
School districts	313	298		15	313	(1)
Townships	470	469		1	470	(1)
DELAWARE	2,153	2,039	35	79	2,040	29.52
County	274	239	35		274	3.97
Cities and towns	424	365		59	359	6.96
School districts	1,261	1,261			1,213	(1)
Townships	194	174		20	194	(1)
DUBOIS	577	496		81	577	27.87
County	107	107			107	5.17
Cities and towns	109	49		60	109	12.27
School districts	116	99		17	116	(1)
Townships	245	241		4	245	(1)
ELKHART	6,567	6,539	4	24	6,494	91.46
County	1,858	1,854	4		1,858	26.17
Cities and towns	1,488	1,487		1	1,415	28.57
School districts	1,528	1,513		15	1,528	(1)
Townships	1,693	1,685		8	1,693	(1)
FAYETTE	412	407		5	412	21.02
County	8	8			8	0.41
Cities and towns	91	91			91	6.95
School districts	307	302		5	307	(1)
Townships	6	6			6	(1)
FLOYD	1,463	1,456		7	1,341	37.99
County	534	534			534	15.13
Cities and towns	276	275		1	154	5.72
School districts	364	358		6	364	(1)
Townships	289	289			289	(1)

[1]Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
FOUNTAIN	$698	$681	$1	$16	$698	$38 84
County	190	189	1		190	10. 57
Cities and towns	47	44		3	47	5. 24
School districts	241	230		11	241	(1)
Townships	220	218		2	220	(1)
FRANKLIN	454	439		15	454	31. 31
County	178	178			178	12 28
Cities and towns	28	28			28	7. 76
School districts	111	99		12	111	(1)
Townships	137	134		3	137	(1)
FULTON	545	534		11	545	36. 24
County	96	96			96	6. 38
Cities and towns	61	56		5	61	11. 03
School districts	226	221		5	226	(1)
Townships	162	161		1	162	(1)
GIBSON	1, 644	1, 552	71	21	1, 644	56. 30
County	412	341	71		412	14. 11
Cities and towns	99	98		1	99	6. 36
School districts	387	367		20	387	(1)
Townships	746	746			746	(1)
GRANT	1, 952	1, 654	270	28	1, 952	38. 23
County	275		270	5	275	5. 39
Cities and towns	418	417		1	418	12. 21
School districts	786	764		22	786	(1)
Townships	473	473			473	(1)
GREENE	1, 347	1, 132	83	132	1, 347	42. 79
County	412	329	83		412	13. 09
Cities and towns	144	144			144	10. 12
School districts	369	238		131	369	(1)
Townships	422	421		1	422	(1)
HAMILTON	1, 117	1, 077	17	23	1, 117	47. 65
County	182	165	17		182	7. 76
Cities and towns	107	104		3	107	10. 21
School districts	462	443		19	462	(1)
Townships	366	365		1	366	(1)
HANCOCK	573	571		2	573	34. 51
County	40	40			40	2. 41
Cities and towns	33	33			33	4. 66
School districts	388	386		2	388	(1)
Townships	112	112			112	(1)
HARRISON	527	499		28	527	30. 54
County	231	231			231	13. 39
Cities and towns	20	20			20	5. 87
School districts	67	41		26	67	(1)
Townships	209	207		2	209	(1)
HENDRICKS	924	847	51	26	924	46. 84
County	74	23	51		74	3. 75
Cities and towns	36	34		2	36	4. 90
School districts	476	455		21	476	(1)
Townships	338	335		3	338	(1)
HENRY	1, 413	1, 272	91	50	1, 413	40. 03
County	673	582	91		673	19. 07
Cities and towns	93	91		2	93	4. 39
School districts	542	496		46	542	(1)
Townships	105	103		2	105	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
HOWARD	$1,190	$1,145	----	$45	$1,166	$24.70
County	----	----	----	----	----	----
Cities and towns	130	129	----	1	106	3.11
School districts	710	710	----	----	710	(1)
Townships	350	306	----	44	350	(1)
HUNTINGTON	1,684	1,645	$13	26	1,684	57.92
County	185	172	13	----	185	6.36
Cities and towns	384	375	----	9	384	22.48
School districts	684	667	----	17	684	(1)
Townships	431	431	----	----	431	(1)
JACKSON	653	626	15	12	653	27.52
County	15	----	15	----	15	0.63
Cities and towns	121	121	----	----	121	11.10
School districts	314	302	----	12	314	(1)
Townships	203	203	----	----	203	(1)
JASPER	832	677	151	4	832	62.15
County	204	53	151	----	204	15.24
Cities and towns	2	1	----	1	2	0.49
School districts	147	144	----	3	147	(1)
Townships	479	479	----	----	479	(1)
JAY	681	674	----	7	681	32.67
County	6	6	----	----	6	0.29
Cities and towns	77	77	----	----	77	7.47
School districts	150	143	----	7	150	(1)
Townships	448	448	----	----	448	(1)
JEFFERSON	643	513	----	130	643	33.52
County	92	92	----	----	92	4.80
Cities and towns	177	81	----	96	177	23.27
School districts	195	163	----	32	195	(1)
Townships	179	177	----	2	179	(1)
JENNINGS	281	264	----	17	281	23.81
County	----	----	----	----	----	----
Cities and towns	42	42	----	----	42	12.36
School districts	113	97	----	16	113	(1)
Townships	126	125	----	1	126	(1)
JOHNSON	328	318	3	7	328	14.98
County	3	----	3	----	3	0.14
Cities and towns	68	65	----	3	68	6.20
School districts	182	178	----	4	182	(1)
Townships	75	75	----	----	75	(1)
KNOX	3,018	2,736	124	158	3,018	68.88
County	1,053	929	124	----	1,053	24.03
Cities and towns	368	238	----	130	368	14.13
School districts	801	774	----	27	801	(1)
Townships	796	795	----	1	796	(1)
KOSCIUSKO	1,815	1,764	16	35	1,815	65.76
County	507	491	16	----	507	18.37
Cities and towns	73	65	----	8	73	6.17
School districts	461	443	----	18	461	(1)
Townships	774	765	----	9	774	(1)
LAGRANGE	841	804	14	23	841	61.03
County	225	211	14	----	225	16.33
Cities and towns	39	31	----	8	39	12.84
School districts	218	205	----	13	218	(1)
Townships	359	357	----	2	359	(1)
LAKE	25,214	24,389	5	820	25,092	90.06
County	3,841	3,836	5	----	3,841	13.79
Cities and towns	8,598	8,363	----	235	8,476	32.43
School districts	8,128	7,919	----	209	8,128	(1)
Townships	4,647	4,271	----	376	4,647	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
LAPORTE	$1,350	$1,170	$150	$30	$1,350	$69.94
County	1,265	1,115	150	----	1,265	20.34
Cities and towns	708	685	----	23	708	15.53
School districts	1,224	1,222	----	2	1,224	(1)
Townships	1,153	1,148	----	5	1,153	(1)
LAWRENCE	1,850	1,843	----	7	1,850	50.27
County	603	603	----	----	603	16.39
Cities and towns	270	270	----	----	270	14.73
School districts	564	557	----	7	564	(1)
Townships	413	413	----	----	413	(1)
MADISON	4,132	4,046	43	43	4,074	47.82
County	804	761	43	----	804	9.44
Cities and towns	692	665	----	27	636	10.28
School districts	1,191	1,175	----	16	1,180	(1)
Townships	1,445	1,445	----	----	1,445	(1)
MARION	39,884	38,883	----	1,001	38,629	88.72
County	7,980	7,880	----	100	7,926	18.20
Cities and towns	18,441	18,025	----	416	17,094	46.74
School districts	12,338	12,276	----	62	11,881	(1)
Townships	1,125	702	----	423	1,125	(1)
MARSHALL	1,484	1,351	102	31	1,484	58.66
County	300	198	102	----	300	11.86
Cities and towns	86	74	----	12	86	7.37
School districts	480	464	----	16	480	(1)
Townships	618	615	----	3	618	(1)
MARTIN	259	236	----	23	259	25.61
County	88	88	----	----	88	8.71
Cities and towns	9	9	----	----	9	2.70
School districts	41	19	----	22	41	(1)
Townships	121	120	----	1	121	(1)
MIAMI	1,440	1,430	10	----	1,440	49.48
County	321	311	10	----	321	11.03
Cities and towns	164	164	----	----	161	10.22
School districts	442	442	----	----	442	(1)
Townships	513	513	----	----	513	(1)
MONROE	1,834	1,787	5	42	1,834	48.39
County	400	395	5	----	400	10.55
Cities and towns	477	471	----	6	477	22.85
School districts	601	565	----	36	601	(1)
Townships	356	356	----	----	356	(1)
MONTGOMERY	995	951	42	2	995	36.88
County	142	100	42	----	142	5.26
Cities and towns	99	97	----	2	99	6.47
School districts	249	249	----	----	249	(1)
Townships	505	505	----	----	505	(1)
MORGAN	562	503	58	1	543	27.06
County	109	51	58	----	109	5.61
Cities and towns	76	76	----	----	57	5.68
School districts	173	173	----	----	173	(1)
Townships	204	203	----	1	204	(1)
NEWTON	746	541	194	11	746	75.81
County	259	65	194	----	259	26.32
Cities and towns	44	35	----	9	44	10.07
School districts	243	241	----	2	243	(1)
Townships	200	200	----	----	200	(1)
NOBLE	1,512	1,459	40	13	1,512	67.49
County	523	483	40	----	523	23.34
Cities and towns	97	97	----	----	97	10.17
School districts	324	316	----	8	324	(1)
Townships	568	563	----	5	568	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
OHIO	$167	$165	----	$2	$167	$44.57
County	58	58	----	----	58	15.48
Cities and towns	20	20	----	----	20	14.50
School districts	17	17	----	----	17	(1)
Townships	72	70	----	2	72	(1)
ORANGE	591	578	----	13	591	33.77
County	170	170	----	----	170	9.71
Cities and towns	38	37	----	1	38	5.37
School districts	141	129	----	12	141	(1)
Townships	242	242	----	----	242	(1)
OWEN	329	310	----	19	329	28.98
County	74	74	----	----	74	6.52
Cities and towns	11	10	----	1	11	3.79
School districts	109	91	----	18	109	(1)
Townships	135	135	----	----	135	(1)
PARKE	599	511	$88	----	599	36.17
County	282	194	88	----	282	17.03
Cities and towns	8	8	----	----	8	1.74
School districts	165	165	----	----	165	(1)
Townships	144	144	----	----	144	(1)
PERRY	569	534	----	35	569	34.23
County	81	81	----	----	81	4.87
Cities and towns	50	50	----	----	50	6.49
School districts	327	292	----	35	327	(1)
Townships	111	111	----	----	111	(1)
PIKE	782	752	20	10	782	47.80
County	410	390	20	----	410	25.06
Cities and towns	27	27	----	----	27	6.49
School districts	114	108	----	6	114	(1)
Townships	231	227	----	4	231	(1)
PORTER	2,664	2,298	210	156	2,664	114.33
County	776	566	210	----	776	33.30
Cities and towns	195	73	----	122	195	15.39
School districts	622	588	----	34	622	(1)
Townships	1,071	1,071	----	----	1,071	(1)
POSEY	868	861	3	4	868	48.62
County	230	227	3	----	230	12.88
Cities and towns	102	99	----	3	102	13.37
School districts	184	183	----	1	184	(1)
Townships	352	352	----	----	352	(1)
PULASKI	573	569	----	4	573	51.18
County	66	66	----	----	66	5.90
Cities and towns	71	69	----	2	71	21.62
School districts	138	136	----	2	138	(1)
Townships	298	298	----	----	298	(1)
PUTNAM	1,034	1,030	3	1	1,034	50.44
County	296	293	3	----	296	14.44
Cities and towns	33	32	----	1	33	4.03
School districts	228	228	----	----	228	(1)
Townships	477	477	----	----	477	(1)
RANDOLPH	1,170	1,140	18	12	1,170	47.07
County	18	----	18	----	18	0.72
Cities and towns	129	120	----	9	129	10.88
School districts	363	361	----	2	363	(1)
Townships	660	659	----	1	660	(1)
RIPLEY	546	521	----	25	546	30.20
County	110	110	----	----	110	6.08
Cities and towns	49	45	----	4	49	8.50
School districts	133	116	----	17	133	(1)
Townships	254	250	----	4	254	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
RUSH	$603	$603			$603	$31.08
County						
Cities and towns	35	35			35	4.99
School districts	336	336			336	(1)
Townships	232	232			232	(1)
ST. JOSEPH	11,286	11,071	$32	$183	11,225	66.15
County	1,462	1,430	32		1,462	8.62
Cities and towns	3,532	3,532			3,471	24.32
School districts	4,901	4,865		36	4,901	(1)
Townships	1,391	1,244		147	1,391	(1)
SCOTT	184	136	19	29	184	27.61
County	52	33	19		52	7.80
Cities and towns	23	8		15	23	13.51
School districts	66	52		14	66	(1)
Townships	43	43			43	(1)
SHELBY	1,407	1,407			1,407	52.89
County	6	6			6	0.23
Cities and towns	199	199			199	17.44
School districts	594	594			594	(1)
Townships	608	608			608	(1)
SPENCER	649	583	19	47	649	38.83
County	295	276	19		295	17.65
Cities and towns	3			3	3	0.68
School districts	183	139		44	183	(1)
Townships	168	168			168	(1)
STARKE	560	483	71	6	560	52.34
County	92	21	71		92	8.60
Cities and towns	57	51		6	57	15.92
School districts	181	181			181	(1)
Townships	230	230			230	(1)
STEUBEN	611	514	34	63	611	45.60
County	111	77	34		111	8.28
Cities and towns	93	41		52	93	20.37
School districts	176	166		10	176	(1)
Townships	231	230		1	231	(1)
SULLIVAN	1,747	1,452	250	45	1,747	62.10
County	883	633	250		883	31.39
Cities and towns	66	66			66	5.67
School districts	322	280		42	322	(1)
Townships	476	473		3	476	(1)
SWITZERLAND	154	146		8	154	18.26
County	39	39			39	4.63
Cities and towns	3	3			3	1.93
School districts	11	4		7	11	(1)
Townships	101	100		1	101	(1)
TIPPECANOE	1,859	1,708	57	94	1,859	38.49
County	326	269	57		326	6.75
Cities and towns	244	215		29	244	7.42
School districts	973	908		65	973	(1)
Townships	316	316			316	(1)
TIPTON	506	345	161		506	33.27
County	191	30	161		191	12.56
Cities and towns	17	17			17	2.59
School districts	260	260			260	(1)
Townships	38	38			38	(1)
UNION	221	221			221	37.59
County	5	5			5	0.85
Cities and towns						
School districts	147	147			147	(1)
Townships	69	69			69	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
VANDERBURG	$9,619	$9,555	----	$64	$9,600	$82 12
County	2,525	2,525	----	----	2,525	21.60
Cities and towns	2,811	2,811	----	----	2,792	26.77
School districts	2,750	2,744	----	6	2,750	(1)
Townships	1,533	1,475	----	58	1,533	(1)
VERMILLION	956	902	----	54	956	41.14
County	245	245	----	----	215	10.54
Cities and towns	46	12	----	34	46	3.62
School districts	343	323	----	20	343	(1)
Townships	322	322	----	----	322	(1)
VIGO	4,929	4,696	$9	224	4,860	49 16
County	701	692	9	----	701	7.09
Cities and towns	1,166	1,166	----	----	1,137	16.85
School districts	1,977	1,753	----	224	1,937	(1)
Townships	1,085	1,085	----	----	1,085	(1)
WABASH	1,315	1,275	16	24	1,315	52.24
County	85	69	16	----	85	3.38
Cities and towns	78	71	----	7	78	5.97
School districts	616	599	----	17	616	(1)
Townships	536	536	----	----	536	(1)
WARREN	401	375	15	11	401	43.74
County	43	28	15	----	43	4 69
Cities and towns	26	23	----	3	26	12.17
School districts	156	148	----	8	156	(1)
Townships	176	176	----	----	176	(1)
WARRICK	885	790	55	40	885	48.55
County	205	150	55	----	205	11.25
Cities and towns	228	228	----	----	228	34.47
School districts	185	149	----	36	185	(1)
Townships	267	263	----	4	267	(1)
WASHINGTON	563	554	----	9	563	34.57
County	224	224	----	----	224	13.75
Cities and towns	45	42	----	3	45	8.87
School districts	49	44	----	5	49	(1)
Townships	245	244	----	1	245	(1)
WAYNE	2,230	2,002	----	228	2,188	39.14
County	393	393	----	----	393	7.03
Cities and towns	343	315	----	28	308	7.57
School districts	1,121	1,062	----	59	1,114	(1)
Townships	373	232	----	141	373	(1)
WELLS	598	510	75	13	598	32.48
County	120	54	75	----	120	7.01
Cities and towns	57	57	----	----	57	8.88
School districts	300	288	----	12	300	(1)
Townships	112	111	----	1	112	(1)
WHITE	993	784	200	9	993	62.73
County	303	103	200	----	303	19.14
Cities and towns	53	47	----	6	53	8.07
School districts	182	182	----	----	182	(1)
Townships	455	452	----	3	455	(1)
WHITLEY	808	782	2	24	808	50.50
County	215	213	2	----	215	13.44
Cities and towns	40	32	----	8	40	6.39
School districts	244	231	----	13	244	(1)
Townships	309	306	----	3	309	(1)

[1] Not computed.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY OR TOWN	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
Grand total	$48,850	$47,235	$1,615	$47,455	$22 22
30,000 population and over	39,458	38,707	751	38,222	31.54
Indianapolis	18,277	17,878	399	17,530	47.40
Fort Wayne	2,723	2,678	45	2,718	22.92
South Bend	3,278	3,278	----	3,217	29.76
Gary	2,571	2,471	100	2,532	23.91
Evansville	2,811	2,811	----	2,792	26.77
Hammond	2,047	1,923	124	1,977	29.16
Terre Haute	1,153	1,153	----	1,124	17.90
East Chicago	3,595	3,595	----	3,582	62 73
Muncie	367	309	58	302	6.43
Anderson	609	584	25	553	13.59
Elkhart	1,393	1,393	----	1,320	30.52
Kokomo	124	124	----	100	3.02
Richmond	287	287	----	252	7.64
Mishawaka	223	223	----	223	7.38
8,000 to 30,000 population	4,455	4,046	409	4,333	11.78
Michigan City	323	300	23	323	11.58
Lafayette	151	122	29	151	5.61
New Albany	276	275	1	154	5.86
Marion	358	358	----	358	14.55
Bloomington	452	446	6	452	22.83
Logansport	55	55	----	55	2.97
Vincennes	345	215	130	345	19.60
La Porte	358	358	----	358	22.52
New Castle	87	87	----	87	6.20
Bedford	181	181	----	181	13.02
Huntington	290	285	5	290	21.61
Connersville	91	91	----	91	6.95
Peru	145	145	----	145	11.33
Frankfort	341	248	93	341	27.72
Jeffersonville	186	186	----	186	15.12
Whiting	49	49	----	49	4.45
Shelbyville	173	173	----	173	16.02
Elwood	47	47	----	47	4.40
Goshen	49	49	----	49	4.67
Crawfordsville	90	90	----	90	8.65
Columbus	80	80	----	80	7.92
Washington	1	1	----	1	0.11
Wabash	53	53	----	53	6.00
Brazil	95	95	----	95	10.86
Valparaiso	179	57	122	179	21.57
500 to 8,000 population	2,559	2,311	248	2,541	10.03
Clinton	23	12	11	23	2.90
Seymour	107	107	----	107	14.25
Princeton	75	75	----	75	9.99
Hartford City	25	25	----	25	3.78
Madison	176	81	95	176	26.95
Lebanon	35	35	----	35	5 43
Hobart	49	49	----	49	8.47
Warsaw	24	17	7	24	4.19
Rushville	35	35	----	35	6.13
Greensburg	76	76	----	76	13.33
Franklin	25	25	----	25	4.40
Kendallville	60	60	----	60	11.03
Sullivan	42	42	----	42	7.92
Plymouth	65	65	----	65	12.29
Portland	57	57	----	57	10.80

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY OR TOWN	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
2,500 to 8,000 population—Continued.					
Bicknell	$17	$17		$17	$3.26
Decatur	44	40	$4	44	8.53
West Lafayette	84	84		84	16.49
Auburn	58	58		58	11.40
Linton	104	104		104	20.45
Bluffton	46	46		46	9.07
Mount Vernon	47	47		47	9.33
Martinsville	32	32		32	6.45
Tell City	42	42		42	8.62
Tipton	17	17		17	3.50
Noblesville	66	63	3	66	13 72
Greencastle	13	13		13	2.82
Winchester	17	17		17	3 79
Garrett	59	59		41	9 26
Alexandria	25	25		25	5.67
Aurora	2	2		2	0.46
Boonville	212	212		212	50.38
Greenfield	30	30		30	7.16
Lawrenceburg	37	37		37	9.09
Crown Point	57	57		57	14.09
Jasper	94	34	60	94	24 07
Columbia City	8	8		8	2.10
Attica	23	23		23	6.22
West Terre Haute	13	13		13	3.62
Beech Grove	72	62	10	72	20.27
Jasonville	19	19		19	5.37
Rochester	41	41		41	11.65
Huntingburg	8	8		8	2.33
Mitchell	80	80		80	24.80
Salem	34	34		34	10 64
Gas City	19	19		19	6.15
Union City	50	45	5	50	16 21
North Vernon	41	41		41	13.72
Nappanee					
Oakland City	10	10		10	3.52
Batesville	29	29		29	10.22
Rensselaer	2	1	1	2	0.71
North Manchester	11	11		11	3.98
Angola	92	40	52	92	34.52
Petersburg	13	13		13	4.98
Dunkirk	17	17		17	6.58
Less than 2,500 population	2,378	2,171	207	2,359	7.79

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Grand total	$199,034	$152,792	$67,403	$60 87	$51.21	$24.41
State government	4,730	2,325	1,350	1.45	0 78	0.49
Counties	42,140	[1] 77,601	9,721	12.89	[1] 25 80	3.52
Cities and towns	47,455	30,484	19,155	22 22	16.34	12.77
School districts	63,945	42,382	5,679	[2]	[2]	[2]
Townships	40,764	[3]	31,498	[2]	[4]	[2]
Adams	775	1,420	770	38.83	69.27	35 25
Allen	10,867	5,643	1,930	71.35	47.15	19.57
Bartholomew	525	766	171	21.00	32.07	6.88
Benton	1,012	412	820	85.14	33 80	64.63
Blackford	561	502	410	41 20	35 66	25.92
Boone	1,099	1,229	769	49.30	52.13	31 15
Brown	50	169	24	9.67	24 04	3.06
Carroll	627	846	567	41.66	51.90	31.53
Cass	1,571	2,132	985	45.51	54.89	26.65
Clark	1,021	702	839	32.94	23.90	27.74
Clay	1,236	1,651	868	46.68	56.06	26.67
Clinton	1,152	1,903	867	42.15	67.95	32.49
Crawford	254	180	101	25.00	16.05	8.34
Daviess	1,443	841	695	55.86	31.31	25.06
Dearborn	561	422	343	26 46	21.05	16.03
Decatur	744	1,064	679	42 99	59.72	36.14
De Kalb	1,213	596	291	48.69	23.17	11.61
Delaware	2,010	2,567	364	29.52	44.52	6.99
Dubois	577	669	110	27.87	33.56	5.56
Elkhart	6,494	2,630	766	91.46	45.12	15.22
Fayette	412	483	269	21.02	27.06	18.29
Floyd	1,341	767	535	37.99	24.94	17.63
Fountain	698	762	632	38.84	40 40	30.92
Franklin	454	550	309	31.31	37.14	20.12
Fulton	545	1,514	283	36.24	91.90	16.75
Gibson	1,644	1,620	785	56.30	55 48	26.04
Grant	1,952	1,464	1,153	38.23	28.52	22.41
Greene	1,347	1,382	674	42.79	37.58	17.03
Hamilton	1,117	1,383	677	47.66	57.10	25.05
Hancock	573	1,108	305	34.51	64.37	19.20
Harrison	527	184	313	30.54	9.80	15.46
Hendricks	924	1,059	782	46.84	52.20	37.52
Henry	1,413	677	564	40.03	18.83	18.04
Howard	1,166	1,735	276	24.70	37.11	7.97
Huntington	1,684	1,190	846	57.92	36.76	29.17
Jackson	653	755	393	27.52	31.15	15.90
Jasper	832	1,967	349	62.15	138.52	26.79
Jay	681	942	545	32.67	40.41	21.83
Jefferson	643	613	492	33.52	29.50	24.02
Jennings	281	432	217	23.81	32.49	15.27
Johnson	328	688	411	14.93	33.04	20.11
Knox	3,018	2,237	549	68.88	46.60	13.31
Kosciusko	1,815	1,134	240	65.76	41.83	8.60
Lagrange	841	444	172	61.03	31.69	11.39
Lake	25,092	11,247	4,322	90.06	62.90	44.34
La Porte	4,350	2,401	628	69.94	46.50	13.03
Lawrence	1,850	1,112	711	50.27	39.39	22.09
Madison	4,074	3,409	1,280	47.82	48.59	19.62
Marion	38,629	28,224	8,009	88.72	76.32	28.09
Marshall	1,484	1,207	191	58.66	50.85	7.91

[1] Includes township debt, not reported separately.
[2] Not computed.
[3] Combined gross debt of all townships was $55,974,000, according to State records. Data relative sinking fund assets not available.
[4] See footnote 3.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Martin	$259	$218	$177	$25.64	$20.93	$13.69
Miami	1,440	1,427	825	49.48	49.78	27.80
Monroe	1,834	674	628	48.30	27.16	25.90
Montgomery	995	937	479	36.88	32.88	16.34
Morgan	543	907	224	27.96	45.34	10.48
Newton	746	989	393	75.81	97.46	37.39
Noble	1,512	1,048	209	67.49	46.62	11.13
Ohio	167	58	50	44.57	14.33	11.52
Orange	591	556	94	33.77	32.73	5.42
Owen	329	423	319	28.98	33.15	22.70
Parke	590	541	540	36.17	28.69	24.32
Perry	569	490	176	34.23	29.37	9.74
Pike	782	1,083	229	47.80	57.98	11.64
Porter	2,604	1,695	952	114.33	83.66	45.39
Posey	868	1,033	759	48.62	53.45	35.03
Pulaski	573	490	3,036	51.18	39.60	228.10
Putnam	1,034	1,206	702	50.44	60.65	34.20
Randolph	1,170	1,264	1,043	47.07	47.71	35.81
Ripley	546	787	73	30.20	42.11	3.73
Rush	603	1,277	1,043	31.08	66.38	53.89
St. Joseph	11,225	7,380	1,997	66.15	68.21	21.57
Scott	184	513	177	27.61	69.07	21.31
Shelby	1,407	1,360	478	52.89	52.34	17.75
Spencer	649	1,128	151	38.83	61.32	7.33
Starke	560	389	397	52.34	37.86	37.39
Steuben	611	503	131	45.60	37.63	9.16
Sullivan	1,747	1,110	215	62.10	35.10	6.22
Switzerland	154	234	87	18.26	25.11	8.77
Tippecanoe	1,859	1,327	1,104	38.49	30.50	27.26
Tipton	506	496	685	33.27	30.72	39.24
Union	221	39	70	37.59	6.45	11.13
Vanderburg	9,000	4,769	2,505	82.12	49.61	31.59
Vermillion	956	683	643	41.14	22.87	32.11
Vigo	4,860	5,159	2,037	49.16	49.90	21.15
Wabash	1,315	1,604	1,049	52.24	58.74	38.96
Warren	401	398	574	43.74	41.02	52.70
Warrick	885	762	162	48.55	38.36	7.40
Washington	563	846	317	34.57	50.82	18.15
Wayne	2,188	1,914	507	39.14	38.84	11.18
Wells	598	1,291	793	32.48	62.94	35.38
White	993	1,197	524	62.73	68.97	29.77
Whitley	808	1,198	98	50.50	76.53	5.78

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1931			1922	1912	1931	1922	1912
	Total	Real property and improvements	Personal property					
State total	$5,073,241	$3,785,375	$1,287,866	$5,225,700	$1,698,307	$1,551.45	$1,751.48	$687.60
Adams	32,728	23,964	8,764	41,564	15,430	1,639 93	2,027.20	706 50
Allen	297,128	230,963	66,165	238,807	61,018	1,950.94	1,995.24	618.71
Bartholomew	34,337	25,908	8,429	42,936	20,479	1,373.48	1,797.45	822.99
Benton	39,445	34,042	5,403	56,035	20,510	3,318.61	4,590 81	1,616.52
Blackford	22,177	15,827	6,350	26,757	10,265	1,628 63	1,899.85	648 83
Boone	42,859	34,553	8,306	58,860	24,378	1,922 79	2,496.73	988.05
Brown	2,569	2,026	543	3,316	2,158	497.10	472.44	270.65
Carroll	35,034	26,540	8,494	43,633	14,579	2,328.00	2,674 69	811.31
Cass	54,805	46,432	8,373	72,147	26,721	1,587.72	1,857.63	723.03
Clark	30,180	21,365	8,815	28,104	14,439	973.55	956.52	477.17
Clay	25,106	18,379	6,727	28,605	15,038	948 15	971 40	462.22
Clinton	52,271	42,159	10,112	67,774	24,588	1,912 66	2,419.73	921.81
Crawford	4,700	3,373	1,327	5,741	2,701	462.60	512.51	224.06
Daviess	26,042	20,360	5,682	29,374	14,799	1,008.13	1,093.76	533.35
Dearborn	21,320	14,684	6,636	21,447	9,907	1,005.66	1,070 61	463.04
Decatur	28,365	21,729	6,636	34,746	16,715	1,638.84	1,950.61	889.43
De Kalb	40,980	31,776	9,204	46,980	17,196	1,645.06	1,825.12	686.34
Delaware	99,534	66,652	32,882	104,750	32,526	1,440.43	1,816.84	625.57
Dubois	14,736	10,469	4,267	16,953	8,781	711 88	850.49	442 51
Elkhart	105,182	75,027	30,155	104,499	29,978	1,481.44	1,792.96	596.11
Fayette	28,854	20,119	8,735	31,131	12,662	1,472 14	1,744 63	860.69
Floyd	29,920	21,906	8,014	23,561	12,353	847.59	766.08	407 04
Fountain	23,946	19,304	4,642	37,143	14,909	1,332.48	1,973.27	729.43
Franklin	16,388	12,280	4,108	19,270	9,853	1,130.36	1,301.49	642.50
Fulton	28,474	22,252	6,222	37,532	13,028	1,893.47	2,277 72	771.85
Gibson	35,098	26,766	8,332	41,668	18,481	1,201.99	1,426.95	613 03
Grant	67,421	48,824	18,597	83,224	29,773	1,320.27	1,620.63	578.95
Greene	25,552	19,405	6,147	35,965	16,552	811.66	978 11	418.17
Hamilton	37,561	29,149	8,412	48,633	20,538	1,602 16	2,007.79	759.92
Hancock	35,131	28,028	7,103	45,843	19,035	2,115.69	2,663.77	1,000 24
Harrison	9,494	6,729	2,765	10,606	6,332	550.25	568.50	312.98
Hendricks	37,867	30,425	7,442	46,709	19,364	1,919.75	2,301.95	929.17
Henry	54,317	39,479	14,838	63,581	24,720	1,538.73	1,768 58	700.43
Howard	62,377	45,627	16,750	81,758	22,095	1,321.55	1,749.09	637 28
Huntington	50,302	37,524	12,778	61,417	21,362	1,730.20	1,897.68	736.45
Jackson	28,639	21,997	6,642	31,939	15,127	1,206.82	1,318 27	611.75
Jasper	27,073	22,244	4,829	37,501	12,446	2,022.18	2,641.48	951 12
Jay	30,465	23,143	7,322	41,422	16,871	1,461.43	1,776.40	675.91
Jefferson	14,669	9,824	4,845	16,963	8,688	764 73	816.81	424.15
Jennings	11,547	9,221	2,326	15,170	6,377	978.56	1,142.35	448.99
Johnson	34,958	28,212	6,746	42,200	18,740	1,596.26	2,026.22	916 45
Knox	57,553	41,499	16,054	66,751	26,460	1,313 61	1,390.61	641.12
Kosciusko	54,608	42,852	11,756	59,908	23,467	1,978.55	2,211.21	840.02
Lagrange	27,840	19,714	8,126	30,488	11,409	2,020 32	2,176.30	753 18
Lake	478,560	356,713	121,847	348,470	68,462	1,717.73	1,938.60	702.36
La Porte	106,296	79,392	26,904	94,862	33,951	1,708.94	1,837.02	704.35
Lawrence	34,807	22,621	12,186	24,532	13,916	945.84	869.06	432.01
Madison	93,501	69,781	23,720	97,578	36,080	1,097.43	1,390.76	553 17
Marion	780,069	567,431	212,638	692,959	251,146	1,791.61	1,873.90	880.46
Marshall	44,184	34,511	9,673	52,285	18,255	1,746.40	2,202 03	755.10
Martin	5,797	4,188	1,609	7,188	4,541	573.79	605.78	350.67
Miami	43,770	34,879	8,891	53,171	17,312	1,504.12	1,854.71	583.39
Monroe	37,496	26,836	10,660	24,942	10,669	989.34	1,005.72	439.91
Montgomery	47,728	36,501	11,227	66,418	27,664	1,769.01	2,331.28	944.29
Morgan	20,259	15,518	4,741	24,773	13,505	1,042.99	1,238.02	630 64
Newton	24,878	20,532	4,346	33,407	13,478	2,528.00	3,293.25	1,281.18
Noble	43,232	33,526	9,706	52,130	19,006	1,929 66	2,319.98	786.59
Ohio	3,247	2,450	797	3,582	1,922	866 56	890.10	443.94
Orange	13,591	10,392	3,199	15,743	6,358	776.63	927.47	367.49
Owen	10,613	8,032	2,581	14,176	6,847	934.98	1,110.99	487.22

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1931			1922	1912	1931	1922	1912
	Total	Real property and improvements	Personal property					
Parke	$19,285	$14,169	$5,116	$27,096	$14,403	$1,164.48	$1,435.54	$648.39
Perry	9,778	6,372	3,406	9,795	4,116	588.15	586.79	227.68
Pike	13,490	9,377	4,113	17,625	7,393	824.52	943.35	375.60
Porter	62,039	48,920	13,119	59,662	21,562	2,662.62	2,945.41	1,027.60
Posey	22,850	18,782	4,068	30,682	15,772	1,279.90	1,586.93	727.83
Pulaski	21,920	17,746	4,174	26,743	9,438	1,958.02	2,159.32	709.02
Putnam	31,132	23,094	8,038	36,903	17,159	1,518.03	1,856.31	836.19
Randolph	44,434	34,995	9,439	59,750	23,168	1,787.44	2,256.10	795.35
Ripley	17,718	12,880	4,838	19,620	8,457	980.09	1,049.52	434.78
Rush	42,228	33,621	8,607	53,608	21,020	2,176.70	2,785.85	1,086.35
St. Joseph	290,992	197,346	93,646	215,442	49,623	1,714.74	1,991.24	536.04
Scott	5,841	4,498	1,343	8,384	3,639	876.50	1,129.34	437.01
Shelby	49,354	38,470	10,884	58,242	23,399	1,865.41	2,241.65	869.78
Spencer	12,773	9,968	2,805	17,372	8,111	764.26	944.12	392.29
Starke	21,012	16,930	4,082	24,289	7,983	1,963.74	2,363.18	752.39
Steuben	24,598	18,150	6,448	24,622	9,001	1,835.67	1,842.99	630.61
Sullivan	27,304	21,397	5,907	38,491	19,938	970 53	1,216.93	577.44
Switzerland	6,126	4,680	1,446	6,705	3,385	726.52	720.09	341.47
Tippecanoe	85,119	66,099	19,020	95,680	35,000	1,762.30	2,198.49	863.78
Tipton	28,675	23,144	5,531	39,828	14,083	1,885 52	2,465.85	806.61
Union	13,088	10,231	2,857	15,648	6,546	2,225.85	2,598.85	1,045.68
Vanderburg	164,730	116,272	48,458	138,617	48,744	1,409.15	1,442.14	614.84
Vermillion	29,026	19,548	9,478	41,737	15,217	1,249.07	1,396.79	759.41
Vigo	129,823	91,135	38,688	132,811	51,560	1,313.19	1,284.76	535.17
Wabash	43,377	32,759	10,618	55,777	20,897	1,723.36	2,042.44	776.10
Warren	22,191	19,169	3,022	36,425	13,265	2,420.75	3,755.52	1,217.04
Warrick	15,258	11,208	4,050	17,966	9,062	836.97	904.56	413.58
Washington	14,514	11,268	3,246	17,176	8,316	891.25	1,031.91	476.68
Wayne	79,259	59,701	19,558	81,197	34,338	1,417.87	1,648.20	757.83
Wells	31,471	24,467	7,004	42,461	18,053	1,709.36	2,070.37	805.28
White	36,700	29,513	7,187	48,053	14,825	2,318.24	2,769.45	842.24
Whitley	29,556	23,412	6,144	37,606	14,874	1,847.25	2,401.41	880.52

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX								AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1931						1922	1912	1931	1922	1912
	Total	State	County	Cities and towns	School districts	Townships					
State total	$136,341	$14,712	$22,638	$28,017	$54,703	$18,271	$117,138	$46,644	$2.73	$2.24	$2.40
Adams	705	95	102	75	272	161	899	415	2.15	2.16	2.69
Allen	6,826	862	1,415	1,609	2,416	524	4,861	1,481	2.30	2.04	2.43
Bartholomew	713	100	105	109	324	75	884	446	2.08	2.06	2.18
Benton	737	114	81	44	339	159	767	426	1.87	1.37	2.08
Blackford	536	64	84	65	224	99	522	273	2.42	1.95	2.66
Boone	950	124	219	91	359	157	1,037	464	2.22	1.76	1.90
Brown	107	7	41	1	35	23	141	60	4.17	4.25	2.78
Carroll	702	102	116	52	286	146	689	397	2.00	1.58	2.72
Cass	1,580	159	306	224	637	254	1,763	671	2.68	2.44	2.51
Clark	1,006	88	201	170	385	162	724	343	3.33	2.58	2.38
Clay	887	73	233	76	349	156	934	456	3.53	3.27	3.03
Clinton	1,139	152	172	159	545	111	1,242	526	2.18	1.83	2.14
Crawford	188	14	46	8	61	59	211	86	4.00	3.68	3.18
Daviess	885	76	203	59	350	197	748	436	3.40	2.55	2.95
Dearborn	620	62	171	90	235	68	603	219	2.94	2.81	2.21
Decatur	645	82	132	76	261	94	821	419	2.27	2.36	2.51
De Kalb	966	119	197	103	346	201	935	370	2.36	1.99	2.15
Delaware	2,433	289	328	493	1,085	238	2,462	902	2.44	2.35	2.77
Dubois	522	43	127	62	172	118	484	184	3.54	2.85	2.10
Elkhart	2,869	305	500	553	1,175	336	2,139	637	2.73	2.05	2.12
Fayette	737	84	121	155	320	57	677	273	2.55	2.17	2.16
Floyd	1,006	87	236	262	334	87	673	345	3.36	2.86	2.79
Fountain	686	69	153	63	286	115	756	301	2.86	2.04	2.62
Franklin	442	48	108	25	184	77	455	216	2.70	2.36	2.19
Fulton	690	83	91	81	314	118	908	311	2.42	2.42	2.39
Gibson	1,135	102	204	132	463	234	1,230	433	3.23	2.95	2.34
Grant	1,799	196	270	374	777	182	1,689	765	2.67	2.03	2.57
Greene	934	74	227	78	375	180	1,112	446	3.66	3.09	2.69
Hamilton	888	109	162	102	382	133	1,007	456	2.36	2.07	2.22
Hancock	615	102	53	49	352	59	840	395	1.75	1.83	2.08
Harrison	381	28	124	17	123	89	324	180	4.01	3.05	2.84
Hendricks	854	110	133	70	392	149	899	426	2.26	1.92	2.20
Henry	1,255	157	255	184	600	59	1,113	518	2.31	1.75	2.10
Howard	1,744	181	324	369	629	241	1,734	540	2.80	2.12	2.44
Huntington	1,260	146	151	219	584	160	1,299	565	2.80	2.12	2.64
Jackson	637	83	75	91	290	98	724	326	2.22	2.27	2.16
Jasper	695	70	146	26	264	180	733	287	2.57	1.95	2.31
Jay	720	88	137	81	267	147	763	410	2.36	1.84	2.43
Jefferson	507	43	110	68	207	79	530	256	3.46	3.12	2.95
Jennings	356	33	84	25	142	72	403	190	3.08	2.66	2.98
Johnson	777	101	161	112	348	55	846	366	2.22	2.00	1.95
Knox	1,836	167	409	299	649	312	1,823	727	3.19	2.73	2.75
Kosciusko	1,431	158	279	134	514	346	1,193	447	2.62	1.99	1.90
Lagrange	619	81	114	35	250	139	537	209	2.22	1.76	1.83
Lake	16,091	1,388	1,914	4,320	6,038	2,431	8,176	1,753	3.36	2.35	2.56
La Porte	3,358	308	606	707	1,162	575	2,229	803	3.16	2.35	2.37
Lawrence	1,222	101	223	206	516	176	889	405	3.51	3.62	2.91
Madison	2,795	271	411	545	1,128	440	2,347	915	2.99	2.41	2.54
Marion	20,917	2,262	2,403	7,389	7,796	1,007	15,931	5,388	2.68	2.30	2.13
Marshall	1,103	128	194	119	451	211	1,038	343	2.50	1.99	1.88
Martin	222	17	49	20	75	61	255	128	3.83	3.55	2.82
Miami	1,143	127	184	149	500	183	1,118	541	2.61	2.10	3.13
Monroe	1,270	109	236	190	586	149	824	364	3.39	3.30	3.41
Montgomery	1,008	138	129	141	459	141	1,095	632	2.11	1.65	2.28
Morgan	595	59	99	74	297	66	741	351	2.94	2.99	2.00
Newton	523	72	77	40	239	95	568	265	2.10	1.70	1.97
Noble	1,006	125	212	97	388	184	924	318	2.33	1.77	1.67
Ohio	122	9	32	14	44	23	117	52	3.76	3.27	2.71
Orange	510	39	128	62	176	105	453	216	3.75	2.88	3.40
Owen	344	31	79	20	145	69	403	215	3.24	2.84	3.14

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX							AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1931						1922	1912	1931	1922	1912
	Total	State	County	Cities and towns	School districts	Townships					
Parke	$557	$56	$123	$33	$267	$78	$650	$326	$2.89	$2.40	$2.26
Perry	356	28	77	38	153	60	289	125	3.04	2.95	3.04
Pike	463	39	116	30	189	89	463	174	3.43	2 63	2.35
Porter	1,607	180	372	175	603	277	1,208	570	2.59	2.02	2 64
Posey	674	66	149	79	235	145	731	386	2.95	2.38	2 45
Pulaski	526	63	105	25	197	136	512	263	2.40	1.91	2.79
Putnam	807	90	191	60	319	147	942	429	2.59	2.55	2 50
Randolph	1,116	129	156	122	463	246	1,241	574	2.51	2.08	2.48
Ripley	586	51	151	57	210	117	544	238	3.31	2.77	2.81
Rush	773	122	76	89	348	138	953	492	1.83	1.78	2.34
St. Joseph	7,088	844	1,048	1,775	3,074	947	5,237	1,344	2.64	2.43	2.71
Scott	205	17	71	10	76	31	280	114	3.51	3.34	3.13
Shelby	1,037	143	123	141	434	196	982	475	2.10	1.69	2.03
Spencer	386	37	88	19	177	65	500	220	3.02	2.88	2.71
Starke	474	61	78	39	210	86	428	232	2.26	1.78	2.91
Steuben	580	71	93	48	246	131	532	195	2.39	2.16	2.17
Sullivan	973	79	240	86	383	185	1,119	477	3.56	2.91	2.39
Switzerland	214	18	61	14	80	41	228	97	3.49	3.40	2.87
Tippecanoe	1,999	247	366	373	874	139	1,701	794	2.35	1.78	2.27
Tipton	560	83	106	56	283	32	560	317	1.95	1.41	2.25
Union	289	38	42	13	139	57	266	140	2.21	1.70	2.14
Vanderburg	5,057	478	890	1,572	1,644	473	3,579	1,336	3.07	2.58	2.74
Vermillion	913	84	171	85	388	185	826	354	3.15	1.98	2.33
Vigo	4,282	376	603	951	1,854	498	3,896	1,407	3.30	2.93	2.73
Wabash	1,095	126	156	134	481	198	1,241	566	2.52	2.22	2.71
Warren	392	64	72	15	152	89	546	255	1.77	1.50	1.92
Warrick	570	44	156	40	205	125	622	255	3.74	3.46	2 81
Washington	422	42	90	26	169	95	546	238	2.91	3.18	2.86
Wayne	2,224	230	309	460	951	274	1,890	850	2.81	2.33	2.48
Wells	740	91	160	65	355	69	853	412	2.35	2.01	2 28
White	762	106	88	65	335	168	852	373	2.08	1.77	2.52
Whitley	750	86	166	59	307	132	679	288	2.54	1.81	1.94

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Iowa relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 99 counties, the 922 cities and towns, the 4,800 school districts, the 1,600 townships, and 4,000 drainage districts, or a total of 11,422 political units that have power to levy taxes or incur debt.

The data for Iowa were compiled largely from reports on file in the office of the auditor of state, Des Moines, Iowa.

Fiscal year.—For Iowa the fiscal year reported for the State government is that ending June 30, 1932, while the statistics for the counties, the cities and towns, the school districts, the townships, and the drainage districts, are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Iowa on January 1, 1932, was 2,478,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1932.—The following statement discloses that for Iowa the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts by $8,076,048. The cities and towns, the school districts, the townships, and the drainage districts show an excess of revenue receipts over governmental costs, but for the State government and the counties an excess of governmental costs over revenue receipts is shown.

Although the aggregate of government costs, including those for capital outlays, is in excess of revenue receipts, the revenue receipts exceeded governmental costs, exclusive of capital outlays, by $54,611,614.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Percent of total	Total	Percent of total	Total	Percent of total	Total	Percent of total
Total	$192,059,754	100.0	$200,135,802	100.0	$241,990,759	100.0	$101,197,840	100.0
State government	43,027,599	22.4	49,465,712	24.7	16,495,225	6.8	9,108,290	9.0
Counties	66,843,200	34.8	75,369,317	37.7	121,761,980	50.3	29,687,510	29.3
Cities and towns	29,093,587	15.1	26,739,656	13.4	42,343,567	17.5	16,635,395	16.4
School districts	50,282,370	26.2	47,813,926	23.9	55,178,693	22.8	45,571,226	45.0
Townships	174,981	.1	160,688	.1			195,419	.2
Drainage districts	2,638,017	1.4	586,503	.3	6,211,294	2.6		

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Iowa and all subdivisions of the State amounted to $192,059,754, or an average of $77.51 for each person in the State. Of this amount $43,027,599 was for the State; $66,843,200 for the counties; $29,093,587 for the cities and towns; $50,282,370 for the school districts; $174,981 for the townships; and $2,638,017 for the drainage districts. The revenues collected include $93,682,366, general property taxes; $936,867, special taxes; $565,925, poll taxes; $55,967,402, licenses and permits; $4,701,565, special assessments; $12,281,759, subventions, donations, and pension assessments; $1,360,770, interest, rents, and highway privileges; $8,673,252, earnings of public service enterprises; $13,361,260, earnings of general departments; and $528,588, fines, forfeits, and escheats. Of the $12,281,759 classified as subventions, donations, and pension assessments, $4,456,290 represents subventions by the Federal Government to the State, principally for highways.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities and towns having a population of 2,500 and over.

General property taxes of the State, the counties, and the cities and towns having a population of 2,500 and over amounted to $24,233,000 in 1912, $42,693,000 in 1922, and $46,733,191 in 1932, this being an increase of 9.5 percent from 1922 to 1932, and 92.8 percent from 1912 to 1932. Special taxes amounted to $281,000 in 1912, $894,000 in 1922, and $936,867 in 1932. Poll taxes amounted to $232,000 in 1912, $377,000 in 1922, and $484,771 in 1932. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to $2,663,000 in 1912, $12,979,000 in 1922, and $55,777,119 in 1932. Special assessments amounted to $3,976,000 in 1912, $8,114,000 in 1922, and $1,412,837 in 1932

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Iowa and all subdivisions of the State for 1932 amounted to $200,135,802, or an average expenditure of $80.77 per person. Of the total amount expended, $49,465,712 was disbursed by the State government; $75,369,317 by the counties; $26,739,656 by the cities and towns; $47,813,926 by the school districts; $160,688 by the townships; and $586,503 by the drainage districts. The total comprises $120,281,588 for operation and maintenance of general departments; $5,738,687 for operation and maintenance of public-service enterprises; $11,427,865 for interest on debt; and $62,687,662 for outlays or permanent improvements.

The payments for operation and maintenance of general departments are distributed as follows: General government, $14,992,123; protection to person and property, $5,434,560; health and sanitation, $1,890,332; development and conservation of natural resources, $2,027,479; highways, $24,245,157; charities, hospitals, and corrections, $11,325,497; schools, $54,801,192; libraries, $818,801; recreation, $1,135,313; and miscellaneous, $3,611,134. Expenditures for maintenance of schools other than schools of the State government may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data were limited to States, counties, and cities and towns or other incorporated places with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1932 the payments for operation and maintenance of general departments and public-service enterprises of the State, counties, and cities and towns having a population of 2,500 and over increased from $24,885,000 to $75,869,872, or 204.9 percent; interest payments, from $1,222,000 to $7,903,530, or 546.8 percent; and outlay payments, from $10,369,000 to $61,521,435, or 493.3 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking-fund assets of the State government, and of the counties, the cities and towns, the school districts, and the drainage districts, by counties. The aggregate for the State and the totals for the counties and the cities and towns are comparable with prior reports on this subject.

Table 6 presents for the individual cities and towns, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking-fund assets, for the year 1932. The aggregate debt of the cities and towns in each county is shown in table 5.

Special assessment debt for local improvement districts, although not a legal obligation of the cities and towns, is included with city or town liabilities for places having a population of less than 30,000. From the reports submitted for these places the financial transactions relating to local improvement districts could not be identified, and therefore the debt for these districts was not eliminated.

In table 7 are shown comparative figures for the years 1932, 1922, and 1912, covering the gross debt less sinking-fund assets—total and per capita—of the government of the State, the counties, the cities and towns, the school districts, the townships, and the drainage districts. The amounts shown opposite the name of each county represent the combined debt of the county government and all the minor civil divisions of the county.

For 1932 the combined gross debt of Iowa and all subdivisions of the State less sinking-fund assets set aside to meet such debt was $241,990,759, or an average per capita of $97.66. In 1922 the average per capita was $62.23, and in 1912, $15.94.

Of the total debt reported for 1932, $16,495,225 was for the State government; $121,761,980 for the counties; $42,343,567 for the cities and towns; $55,178,693 for the school districts; and $6,211,294 for the drainage districts. No outstanding indebtedness was reported for the townships for 1932 for the reason that under the law the larger operations of road and bridge building that the townships once did, have been taken over by the county.

The gross debt of the State government, less sinking-fund assets, increased 1,032.1 percent from 1922 to 1932 and 4,520.5 percent from 1912 to 1932. Similar debt for all minor civil divisions combined increased 50.2 percent from 1922 to 1932 and 543 percent from 1912 to 1932.

ASSESSED VALUATIONS

In the State of Iowa an assessor is elected biennially in each city, town, and township. City and town assessors perform the same duties as the township assessors. Assessors begin listing property in January and personally affix values to all property assessed by them. Each assessor lists every person in his township and with some exceptions assesses all property therein. Property is assessed at 25 percent of its actual value and assessments are required to be completed by April 1. Personal property is listed and assessed each year in the name of the owner as of January 1. Real estate is listed and valued each odd year.

The assessed valuation of all property in Iowa subject to levies of the general property tax was $1,463,740,954 in 1932 as compared with $1,766,003,000 in 1922 and $902,093,000 in 1912. The per capita assessed valuation increased from $405.90 in 1912 to $723.49 in 1922, and decreased to $590.69 in 1932.

TAX LEVIES

In Iowa all State, county, city, and town taxes are collected by county treasurers. Taxes are due between the first Monday in January and March 1; one half, however, may be paid before March 1, and the balance before September 1.

The total levies of the general property tax for the State and all subdivisions were $36,570,000 for 1912, $105,842,000 for 1922, and $101,197,840 for 1932, this being a per capita of $16.45, $43.36, and $40.84, respectively.

Of the total levies reported for 1932, $9,108,290 was for the State government; $29,687,510 for the counties; $16,635,395 for the cities and towns; $45,571,226 for the school districts; and $195,419 for the townships. The average rate of levy per $100 of the assessed valuation was $4.05 for 1912, $5.99 for 1922, and $6.91 for 1932.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
Grand total	2,478,000	$192,060	$77.51	[2] $151,153	$93,683	$566	$55,987	$4,702	$528	$11,976	$306	$1,361	$13,361	$8,673
State government	2,478,000	43,028	17.36	[2] 32,470	9,852	-------	21,681	-------	4	4,456	249	527	5,322	-------
Counties	2,478,000	66,843	26.97	58,357	24,351	374	33,632	-------	332	5,610	-------	569	1,975	-------
Cities and towns	1,458,176	29,094	19.95	16,773	15,927	192	654	2,064	192	-------	57	265	1,070	8,673
School districts	-------	50,282	(3)	43,378	43,378	-------	-------	-------	-------	1,910	-------	-------	4,994	-------
Townships	-------	175	(3)	175	175	-------	-------	-------	-------	-------	-------	-------	-------	-------
Drainage districts	-------	2,638	(3)	-------	-------	-------	-------	2,638	-------	-------	-------	-------	-------	-------
ADAIR	13,891	897	64.57	689	436	3	250	4	-------	68	-------	2	72	62
County	13,891	465	33.47	380	130	2	248	-------	-------	53	-------	2	30	-------
Cities and towns	4,380	96	21.92	26	23	1	2	2	-------	-------	-------	-------	6	62
School districts	-------	328	(3)	277	277	-------	-------	-------	-------	15	-------	-------	36	-------
Townships	-------	6	(3)	6	6	-------	-------	-------	-------	-------	-------	-------	-------	-------
Drainage districts	-------	2	(3)	-------	-------	-------	-------	2	-------	-------	-------	-------	-------	-------
ADAMS	10,437	543	52.03	442	293	1	148	5	1	56	-------	2	28	9
County	10,437	289	27.69	238	91	1	146	-------	1	46	-------	2	2	-------
Cities and towns	3,068	28	9.13	18	16	-------	2	1	-------	-------	-------	-------	-------	9
School districts	-------	221	(3)	185	185	-------	-------	-------	-------	10	-------	-------	26	-------
Townships	-------	1	(3)	1	1	-------	-------	-------	-------	-------	-------	-------	-------	-------
Drainage districts	-------	4	(3)	-------	-------	-------	-------	4	-------	-------	-------	-------	-------	-------
ALLAMAKEE	16,328	866	53.04	681	458	6	217	28	2	72	1	8	55	19
County	16,328	475	29.09	395	176	5	214	-------	2	58	-------	8	12	-------
Cities and towns	5,974	98	16.40	60	56	1	3	16	-------	-------	1	-------	2	19
School districts	-------	280	(3)	225	225	-------	-------	-------	-------	14	-------	-------	41	-------
Townships	-------	1	(3)	1	1	-------	-------	-------	-------	-------	-------	-------	-------	-------
Drainage districts	-------	12	(3)	-------	-------	-------	-------	12	-------	-------	-------	-------	-------	-------

APPANOOSE	24,835	1,082	43.57	918	624	5	289	11		63		4	81	5
County	24,835	554	22.31	500	215	1	284			41		4	9	
Cities and towns	14,831	123	8.29	87	78	4	5	11					20	5
School districts		403	(3)	329	329					22			52	
Townships		2	(3)	2	2									
Drainage districts														
AUDUBON	12,264	791	64.50	636	365	5	266	32	3	55		5	39	21
County	12,264	428	34.90	376	109	4	263		3	41		5	3	
Cities and towns	4,000	77	19.25	45	41	1	3	8					3	21
School districts		262	(3)	215	215					14			33	
Townships														
Drainage districts		24	(3)					24						
BENTON	22,851	1,646	72.03	1,376	750	8	618	6	3	107	1	1	67	85
County	22,851	936	40.96	850	231	6	613		3	73		1	9	
Cities and towns	10,900	194	17.80	94	87	2	5	6			1		8	85
School districts		514	(3)	430	430					34			50	
Townships		2	(3)	2	2									
Drainage districts														
BLACK HAWK	71,300	4,008	56.21	3,169	2,490	25	654	90	19	93	1	22	134	480
County	71,300	1,513	21.22	1,400	770	2	628		5	60		16	32	
Cities and towns	58,217	1,343	23.07	714	665	23	26	75	14		1	6	53	480
School districts		1,136	(3)	1,054	1,054					33			49	
Townships		1	(3)	1	1									
Drainage districts		15	(3)					15						
BOONE	29,271	1,713	58.52	1,386	1,009	7	370	68	2	71		6	78	102
County	29,271	803	27.43	721	356	2	363		1	53		6	22	
Cities and towns	16,569	311	18.77	152	140	5	7	47	1				9	102
School districts		577	(3)	512	512					18			47	
Townships		1	(3)	1	1									
Drainage districts		21	(3)					21						
BREMER	17,100	1,074	62.81	818	477	10	331	10	2	55		2	81	106
County	17,100	568	33.22	496	161	7	328		1	42		2	27	
Cities and towns	7,817	208	26.61	80	74	3	3	10	1				11	106
School districts		298	(3)	242	242					13			43	
Townships														
Drainage districts														
BUCHANAN	19,550	1,107	56.62	866	547	7	312	9	2	67		1	70	92
County	19,550	521	26.65	445	132	5	308		2	48		1	25	
Cities and towns	7,846	139	17.72	42	36	2	4	5						92
School districts		442	(3)	378	378					19			45	
Townships		1	(3)	1	1									
Drainage districts		4	(3)					4						

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Includes $807,630, inheritance taxes, and $129,237, other special taxes, for State purposes only.
[3] Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
BUENA VISTA	18,700	$1,321	$70 64	$1,117	$854	$5	$258	$17	$3	$69	----	$3	$42	$70
County	18,700	612	32.73	539	281	4	254	----	3	49	----	3	18	----
Cities and towns	9,099	168	18 46	91	86	1	4	4	----	----	----	----	3	70
School districts	----	527	(3)	486	486	----	----	----	----	20	----	----	21	----
Townships	----	1	(3)	1	1	----	----	----	----	----	----	----	----	----
Drainage districts	----	13	(3)	----	----	----	----	13	----	----	----	----	----	----
BUTLER	17,617	1,026	58.24	850	544	4	302	8	3	63	----	----	68	34
County	17,617	544	30.88	464	162	3	299	----	2	47	----	----	31	----
Cities and towns	7,183	107	14.90	62	58	1	3	8	1	----	----	----	2	34
School districts	----	375	(3)	324	324	----	----	----	----	16	----	----	35	----
Townships	----	----	----	----	----	----	----	----	----	----	----	----	----	----
Drainage districts	----	----	----	----	----	----	----	----	----	----	----	----	----	----
CALHOUN	17,605	1,185	67.31	952	613	5	334	47	2	76	----	3	64	41
County	17,605	582	33.06	518	184	4	330	----	2	58	----	2	2	----
Cities and towns	7,852	176	22 41	99	94	1	4	25	----	----	----	1	10	41
School districts	----	402	(3)	332	332	----	----	----	----	18	----	----	52	----
Townships	----	3	(3)	3	3	----	----	----	----	----	----	----	----	----
Drainage districts	----	22	(3)	----	----	----	----	22	----	----	----	----	----	----
CARROLL	22,500	1,200	53.33	886	526	7	353	52	5	67	$1	7	106	76
County	22,500	623	27.69	513	159	6	348	----	3	52	----	7	48	----
Cities and towns	11,242	240	21.35	93	87	1	5	45	2	----	1	----	23	76
School districts	----	329	(3)	279	279	----	----	----	----	15	----	----	35	----
Townships	----	1	(3)	1	1	----	----	----	----	----	----	----	----	----
Drainage districts	----	7	(3)	----	----	----	----	7	----	----	----	----	----	----

CASS	19,400	1,189	61.29	860	574	7	279	20	3	67		9	81	149
County	19,400	514	26 49	439	159	5	275		2	52		9	12	
Cities and towns	9,969	255	25.58	85	79	2	4	12	1				8	149
School districts		410	(3)	334	334					15			61	
Townships		2	(3)	2	2									
Drainage districts		8	(3)					8						
CEDAR	16,760	1,061	63.31	810	528	6	276	25	1	70			85	70
County	16,760	480	28.64	395	117	5	273		1	55			29	
Cities and towns	6,503	150	23.07	54	50	1	3	25					1	70
School districts		429	(3)	359	359					15			55	
Townships		2	(3)	2	2									
Drainage districts														
CERRO GORDO	39,100	2,511	64.22	1,947	1,407	11	529	143	17	75		4	185	140
County	39,100	966	24 71	883	368	2	513		5	50		4	24	
Cities and towns	29,244	613	20 96	346	321	9	16	24	12				91	140
School districts		812	(3)	717	717					25			70	
Townships		1	(3)	1	1									
Drainage districts		119	(3)					119						
CHEROKEE	18,900	1.113	58.89	948	628	8	312	1	2	65		2	64	31
County	18,900	555	29 37	491	177	6	308		1	49		2	12	
Cities and towns	9,685	101	10.43	64	58	2	4	1	1				4	31
School districts		455	(3)	391	391					16			48	
Townships		2	(3)	2	2									
CHICKASAW	14,637	795	54.31	596	406	4	186	7	1	62		2	49	78
County	14,637	413	28.22	352	165	3	184		1	50		2	8	
Cities and towns	5,662	141	24.90	50	47	1	2	7					6	78
School districts		241	(3)	194	194					12			35	
Townships														
CLARKE	10,384	630	60.67	492	337	2	153	12		56		31	29	10
County	10,384	378	36.40	294	141	2	151			49		31	4	
Cities and towns	4,004	47	11.74	25	23		2	12						10
School districts		204	(3)	172	172					7			25	
Townships		1	(3)	1	1									
CLAY	16,200	1,265	78.09	901	616	5	280	91	5	63		4	52	149
County	16,200	555	34.26	491	211	4	276		4	47		4	9	
Cities and towns	7,477	210	28 09	51	46	1	4	4	1				5	149
School districts		413	(3)	359	359					16			38	
Townships														
Drainage districts		87	(3)					87						
CLAYTON	24,559	1,345	54.77	1,066	650	5	411	33	3	95		1	84	63
County	24,559	704	28.67	605	195	4	406		2	73		1	23	
Cities and towns	9,997	183	18.31	83	77	1	5	33	1				3	63
School districts		454	(3)	374	374					22			58	
Townships		4	(3)	4	4									

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.

[3] Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
CLINTON	44,500	$2,281	$51.26	$1,942	$1,408	$2	$532	$121	$12	$119	-------	$2	$72	$13
County	44,500	1,002	22.52	898	374	2	522	-------	7	90	-------	2	5	-------
Cities and towns	*32,168*	*486*	*15.11*	*331*	*321*	-------	*10*	*107*	*5*	-------	-------	-------	*30*	*13*
School districts	-------	778	(3)	712	712	-------	-------	-------	-------	29	-------	-------	37	-------
Townships	-------	1	(3)	1	1	-------	-------	-------	-------	-------	-------	-------	-------	-------
Drainage districts	-------	14	(3)	-------	-------	-------	-------	14	-------	-------	-------	-------	-------	-------
CRAWFORD	21,100	1,544	73.18	1,110	700	9	401	27	4	89	$1	37	153	123
County	21,100	817	38.72	620	217	7	396	-------	3	68	-------	37	89	-------
Cities and towns	8,972	252	28.09	102	95	2	5	19	1	-------	1	-------	6	123
School districts	-------	466	(3)	387	387	-------	-------	-------	-------	21	-------	-------	58	-------
Townships	-------	1	(3)	1	1	-------	-------	-------	-------	-------	-------	-------	-------	-------
Drainage districts	-------	8	(3)	-------	-------	-------	-------	8	-------	-------	-------	-------	-------	-------
DALLAS	25,600	1,676	65.47	1,356	978	9	369	20	2	91	-------	2	140	65
County	25,600	815	31.84	735	366	6	363	-------	2	67	-------	2	9	-------
Cities and towns	13,449	200	14.87	113	104	3	6	11	-------	-------	-------	-------	11	65
School districts	-------	651	(3)	507	507	-------	-------	-------	-------	24	-------	-------	120	-------
Townships	-------	1	(3)	1	1	-------	-------	-------	-------	-------	-------	-------	-------	-------
Drainage districts	-------	9	(3)	-------	-------	-------	-------	9	-------	-------	-------	-------	-------	-------
DAVIS	11,150	625	56.05	448	288	1	159	10	1	63	-------	1	49	53
County	11,150	355	31.84	279	121	-------	158	-------	1	57	-------	1	17	-------
Cities and towns	3,001	73	24.33	19	17	1	1	-------	-------	-------	-------	-------	1	53
School districts	-------	186	(3)	149	149	-------	-------	-------	-------	6	-------	-------	31	-------
Townships	-------	1	(3)	1	1	-------	-------	-------	-------	-------	-------	-------	-------	-------
Drainage districts	-------	10	(3)	-------	-------	-------	-------	10	-------	-------	-------	-------	-------	-------
DECATUR	14,903	820	55.02	665	461	2	202	12	2	65	1	5	58	12
County	14,903	452	30.33	385	183	2	200	-------	2	52	-------	5	8	-------
Cities and towns	6,514	71	10.90	36	34	-------	2	3	-------	-------	1	-------	19	12
School districts	-------	286	(3)	242	242	-------	-------	-------	-------	13	-------	-------	31	-------
Townships	-------	2	(3)	2	2	-------	-------	-------	-------	-------	-------	-------	-------	-------
Drainage districts	-------	9	(3)	-------	-------	-------	-------	9	-------	-------	-------	-------	-------	-------

DELAWARE	18,122	948	52.31	787	525	4	258	15	4	68		4	46	24
County	18,122	474	26 16	401	142	3	256		3	51		4	15	
Cities and towns	7,538	99	13 13	52	49	1	2	15	1				7	24
School districts		375	(3)	334	334					17			24	
Townships														
DES MOINES	38,600	2,076	53.78	1,614	1,295	2	317	110	6	61			164	121
County	38,600	648	16 79	589	284	1	304		4	38			17	
Cities and towns	29,779	598	20 08	357	343	1	13	13	2				105	121
School districts		732	(3)	667	667					23			42	
Townships		1	(3)	1	1									
Drainage districts		97	(3)					97						
DICKINSON	11,100	773	69.64	605	451	3	151	63	4	43		3	35	20
County	11,100	311	28.02	267	118	2	147		2	34		3	5	
Cities and towns	5,143	142	27 61	80	75	1	4	23	2				17	20
School districts		278	(3)	256	256					9			13	
Townships		2	(3)	2	2									
Drainage districts		40	(3)					40						
DUBUQUE	61,700	3,200	51.86	2,635	2,126	5	504	148	20	110	3	14	94	176
County	61,700	1,189	19.27	1,099	617	3	479		8	65			17	
Cities and towns	47,536	1,187	24 97	820	793	2	25	147	12		3	14	15	176
School districts		823	(3)	716	716					45			62	
Townships														
Drainage districts		1	(3)					1						
EMMET	12,900	917	71.09	633	441	6	186	59	3	44		8	58	112
County	12,900	381	29.53	313	127	3	183		2	35		8	23	
Cities and towns	6,702	164	24.47	44	38	3	3	5	1				2	112
School districts		318	(3)	276	276					9			33	
Townships														
Drainage districts		54	(3)					54						
FAYETTE	29,145	1,660	56 96	1,384	935	9	440	30	9	102		5	89	41
County	29,145	864	29.64	753	314	5	434		7	75		5	24	
Cities and towns	15,152	193	12.74	125	115	4	6	19	2				6	41
School districts		589	(3)	503	503					27			59	
Townships		3	(3)	3	3									
Drainage districts		11	(3)					11						
FLOYD	19,600	1,224	62.45	962	683	5	274	83	3	71	1	3	69	32
County	19,600	577	29.44	485	212	3	270		2	55		3	32	
Cities and towns	11,573	192	16.59	119	113	2	4	36	1		1		3	32
School districts		406	(3)	356	356					16			34	
Townships		2	(3)	2	2									
Drainage districts		47	(3)					47						

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.

[3] Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
FRANKLIN	16,500	$1,121	$67.94	$898	$599	$6	$293	$57	$2	$66	----	$6	$73	$19
County	16,500	637	38.61	535	240	4	291	----	2	53	----	6	41	----
Cities and towns	6,110	106	17.35	66	62	2	2	19	----	----	----	----	2	19
School districts	----	339	(3)	296	296	----	----	----	----	13	----	----	30	----
Townships	----	1	(3)	1	1	----	----	----	----	----	----	----	----	----
Drainage districts	----	38	(3)	----	----	----	----	38	----	----	----	----	----	----
FREMONT	15,500	1,092	70.45	853	551	2	300	107	3	55	$1	5	51	17
County	15,500	544	35.10	478	178	2	298	----	2	43	----	5	16	----
Cities and towns	6,342	78	12.30	52	50	----	2	3	1	----	1	----	4	17
School districts	----	363	(3)	320	320	----	----	----	----	12	----	----	31	----
Townships	----	3	(3)	3	3	----	----	----	----	----	----	----	----	----
Drainage districts	----	104	(3)	----	----	----	----	104	----	----	----	----	----	----
GREENE	16,500	1,167	70.73	952	578	4	370	69	2	65	----	2	49	28
County	16,500	611	37.03	546	176	3	367	----	2	49	----	2	12	----
Cities and towns	7,070	96	13.58	61	57	1	3	6	----	----	----	----	1	28
School districts	----	395	(3)	343	343	----	----	----	----	16	----	----	36	----
Townships	----	2	(3)	2	2	----	----	----	----	----	----	----	----	----
Drainage districts	----	63	(3)	----	----	----	----	63	----	----	----	----	----	----
GRUNDY	14,133	913	64.60	776	513	6	257	2	2	60	----	10	38	25
County	14,133	501	35.45	440	180	5	255	----	1	47	----	10	3	----
Cities and towns	5,353	77	14.38	49	46	1	2	1	1	----	----	----	1	25
School districts	----	334	(3)	287	287	----	----	----	----	13	----	----	34	----
Townships	----	----	----	----	----	----	----	----	----	----	----	----	----	----
Drainage districts	----	1	(3)	----	----	----	----	1	----	----	----	----	----	----
GUTHRIE	17,324	1,125	64.94	912	632	6	274	4	2	71	----	1	69	66
County	17,324	550	31.75	494	218	5	271	----	1	49	----	1	5	----
Cities and towns	7,511	134	17.84	66	62	1	3	----	1	----	----	----	1	66
School districts	----	432	(3)	347	347	----	----	----	----	22	----	----	63	----
Townships	----	5	(3)	5	5	----	----	----	----	----	----	----	----	----
Drainage districts	----	4	(3)	----	----	----	----	4	----	----	----	----	----	----

HAMILTON	21,200	1,452	68.49	1,020	705	7	308	50	3	77		31	76	195
County	21,200	632	29 81	536	227	5	304		2	60		30	4	
Cities and towns	10,563	277	26.22	64	58	2	4	3	1			1	13	195
School districts		477	(3)	401	401					17			59	
Townships		19	(3)	19	19									
Drainage districts		47	(3)					47						
HANCOCK	14,800	1,192	80.54	840	480	5	355	200	1	69		2	58	22
County	14,800	543	36.69	480	124	4	352		1	54		2	6	
Cities and towns	5,126	72	14 05	47	43	1	3						3	22
School districts		374	(3)	310	310					15			49	
Townships		3	(3)	3	3									
Drainage districts		200	(3)					200						
HARDIN	22,947	1,470	64.06	1,161	778	8	375	53	10	81	4	2	90	69
County	22,947	694	30 24	609	234	5	370		9	57		2	17	
Cities and towns	12,689	203	16.00	101	93	3	5	26	1		4		2	69
School districts		546	(3)	451	451					24			71	
Townships														
Drainage districts		27	(3)					27						
HARRISON	25,000	1,351	54.04	996	679	5	312	113	4	88		3	120	27
County	25,000	618	24.72	504	194	3	307		3	71		2	38	
Cities and towns	11.114	135	12.15	81	74	2	5	24	1			1	1	27
School districts		504	(3)	406	406					17			81	
Townships		5	(3)	5	5									
Drainage districts		89	(3)					89						
HENRY	17,660	1,095	62.00	740	491	5	244	14	2	51			144	144
County	17,660	441	24.97	399	154	4	241		1	39			2	
Cities and towns	8,009	218	27.22	52	48	1	3	14	1				7	144
School districts		435	(3)	288	288					12			135	
Townships		1	(3)	1	1									
HOWARD	13,082	704	53.81	577	372	5	200	9	3	63	2	4	34	12
County	13,082	392	29.96	327	125	4	198		2	51		4	8	
Cities and towns	4,894	73	14.92	55	52	1	2	2	1		2		1	12
School districts		232	(3)	195	195					12			25	
Townships														
Drainage districts		7	(3)					7						
HUMBOLDT	13,200	954	72 27	736	482	3	251	69	3	57		3	55	31
County	13,200	455	34 47	402	152	2	248		2	44		3	4	
Cities and towns	6,397	82	12.82	40	36	1	3	9	1				1	31
School districts		356	(3)	293	293					13			50	
Townships		1	(3)	1	1									
Drainage districts		60	(3)					60						

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.

[3] Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
IDA	12,000	$780	$65.00	$651	$452	$6	$193	$18	$2	$43	----	$2	$46	$18
County	12,000	392	32.67	338	143	5	190	----	1	35	----	2	16	----
Cities and towns	5,089	97	19.06	57	53	1	3	18	1	----	----	----	3	18
School districts	----	290	(3)	255	255	----	----	----	----	8	----	----	27	----
Townships	----	1	(3)	1	1	----	----	----	----	----	----	----	----	----
IOWA	17,332	945	54.52	718	492	7	219	48	4	68	----	2	91	14
County	17,332	481	27.75	381	160	5	216	----	3	52	----	2	43	----
Cities and towns	5,649	103	18.23	58	53	2	3	24	1	----	----	----	6	14
School districts	----	335	(3)	277	277	----	----	----	----	16	----	----	42	----
Townships	----	2	(3)	2	2	----	----	----	----	----	----	----	----	----
Drainage districts	----	24	(3)	----	----	----	----	24	----	----	----	----	----	----
JACKSON	18,481	1,063	57.52	831	468	4	359	15	2	71	$2	1	41	100
County	18,481	575	31.11	513	154	3	356	----	2	56	----	1	3	----
Cities and towns	8,291	168	20.26	57	53	1	3	6	----	----	2	----	3	100
School districts	----	311	(3)	261	261	----	----	----	----	15	----	----	35	----
Townships	----	----	----	----	----	----	----	----	----	----	----	----	----	----
Drainage districts	----	9	(3)	----	----	----	----	9	----	----	----	----	----	----
JASPER	33,800	2,068	61.18	1,664	1,150	9	505	40	4	99	----	17	108	136
County	33,800	941	27.84	822	314	7	501	----	3	76	----	17	29	----
Cities and towns	18,878	369	19.55	201	195	2	4	25	1	----	----	----	6	136
School districts	----	738	(3)	636	636	----	----	----	----	23	----	----	79	----
Townships	----	5	(3)	5	5	----	----	----	----	----	----	----	----	----
Drainage districts	----	15	(3)	----	----	----	----	15	----	----	----	----	----	----
JEFFERSON	16,241	933	57.45	652	542	6	104	12	1	150	----	2	83	33
County	16,241	468	28.82	302	198	3	101	----	1	140	----	1	24	----
Cities and towns	7,969	94	11.80	55	49	3	3	4	----	----	----	1	1	33
School districts	----	363	(3)	295	295	----	----	----	----	10	----	----	58	----
Townships	----	----	----	----	----	----	----	----	----	----	----	----	----	----
Drainage districts	----	8	(3)	----	----	----	----	8	----	----	----	----	----	----

JOHNSON	30,900	1,888	61.10	1,472	961	5	506	149	8	95		98	58	8
County	30,900	1,001	32.39	808	311	2	495		6	74		98	15	
Cities and towns	18,473	386	20.90	222	208	3	11	149	2				5	8
School districts		500	(3)	441	441					21			38	
Townships		1	(3)	1	1									
JONES	19,300	1,015	52.59	848	586	6	256	26	3	57	1		58	22
County	19,300	531	27.51	465	207	5	253		2	47			17	
Cities and towns	8,573	116	13.53	62	58	1	3	25	1		1		5	22
School districts		366	(3)	320	320					10			36	
Townships		1	(3)	1	1									
Drainage districts		1	(3)					1						
KEOKUK	19,148	1,112	58.07	944	610	5	329	4	6	80		2	63	13
County	19,148	573	29.92	507	177	4	326		5	54		2	5	
Cities and towns	8,640	88	10 19	70	66	1	3	4	1					13
School districts		447	(3)	363	363					26			58	
Townships		4	(3)	4	4									
KOSSUTH	25,500	1,593	62.47	1,109	708	10	391	148	3	105		4	94	130
County	25,500	712	27.92	590	196	8	386		2	85		4	31	
Cities and towns	9,417	219	23 26	71	64	2	5	11	1				6	130
School districts		524	(3)	447	447					20			57	
Townships		1	(3)	1	1									
Drainage districts		137	(3)					137						
LEE	41,500	1,733	41.76	1,566	1,191	8	367	14	6	68		2	58	19
County	41,500	705	16 99	650	289	3	358		1	46		2	6	
Cities and towns	31,219	368	11 79	335	321	5	9	1	5				8	19
School districts		646	(3)	580	580					22			44	
Townships		1	(3)	1	1									
Drainage districts		13	(3)					13						
LINN	83,800	5,522	65 89	4,819	3,375	6	1,438	51	38	135	6	20	182	271
County	83,800	2,419	28.87	2,269	857	5	1,407		25	78		13	34	
Cities and towns	67,864	1,321	19.47	933	901	1	31	49	13		6	7	42	271
School districts		1,776	(3)	1,613	1,613					57			106	
Townships		4	(3)	4	4									
Drainage districts		2	(3)					2						
LOUISA	11,575	768	66.35	593	422	1	170	72	2	47		2	44	8
County	11,575	344	29 72	293	123	1	169		2	37		2	10	
Cities and towns	4,810	50	10 40	35	34		1	6					1	8
School districts		302	(3)	259	259					10			33	
Townships		6	(3)	6	6									
Drainage districts		66	(3)					66						
LUCAS	15,114	755	49.95	618	399	1	218	1	2	58	2	1	48	25
County	15,114	411	27.19	357	142		215		2	44		1	7	
Cities and towns	7,544	73	9.68	44	40	1	3	1			2		1	25
School districts		270	(3)	216	216					14			40	
Townships		1	(3)	1	1									

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.

[3] Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
LYON	15,293	$912	$59.64	$686	$442	$7	$237	$14	$3	$68	.....	$3	$46	$92
County	15,293	442	28.90	379	138	6	235	.....	2	52	.....	3	6	.....
Cities and towns	5,885	162	27.53	50	47	1	2	14	1	.....	.....	.....	5	92
School districts	.....	307	(3)	256	256	.....	.....	.....	.....	16	.....	.....	35	.....
Townships	.....	1	(3)	1	1	.....	.....	.....	.....	.....	.....	.....	.....	.....
MADISON	14,331	1,017	70.97	790	508	6	276	38	1	63	.....	3	44	78
County	14,331	500	34.89	445	166	4	275	.....	1	48	.....	3	3	.....
Cities and towns	5,274	161	30.53	46	43	2	1	35	.....	.....	.....	.....	2	78
School districts	.....	352	(3)	298	298	.....	.....	.....	.....	15	.....	.....	39	.....
Townships	.....	1	(3)	1	1	.....	.....	.....	.....	.....	.....	.....	.....	.....
Drainage districts	.....	3	(3)	.....	.....	.....	.....	3	.....	.....	.....	.....	.....	.....
MAHASKA	25,804	1,502	58.21	1,217	839	7	371	37	5	75	.....	3	95	70
County	25,804	824	31.93	719	347	5	367	.....	4	60	.....	1	40	.....
Cities and towns	13,260	227	17.12	130	124	2	4	22	1	.....	.....	2	2	70
School districts	.....	435	(3)	367	367	.....	.....	.....	.....	15	.....	.....	53	.....
Townships	.....	1	(3)	1	1	.....	.....	.....	.....	.....	.....	.....	.....	.....
Drainage districts	.....	15	(3)	.....	.....	.....	.....	15	.....	.....	.....	.....	.....	.....
MARION	25,900	1,342	51.81	1,014	729	4	281	71	3	74	.....	4	69	107
County	25,900	653	25.21	560	280	3	277	.....	1	54	.....	4	34	.....
Cities and towns	12,729	231	18.15	84	79	1	4	37	2	.....	.....	.....	1	107
School districts	.....	421	(3)	367	367	.....	.....	.....	.....	20	.....	.....	34	.....
Townships	.....	3	(3)	3	3	.....	.....	.....	.....	.....	.....	.....	.....	.....
Drainage districts	.....	34	(3)	.....	.....	.....	.....	34	.....	.....	.....	.....	.....	.....
MARSHALL	33,900	1,952	57.58	1,627	1,109	10	508	91	22	79	.....	3	82	48
County	33,900	917	27.05	813	309	5	499	.....	14	56	.....	3	31	.....
Cities and towns	22,010	286	12.99	166	152	5	9	62	8	.....	.....	.....	2	48
School districts	.....	718	(3)	646	646	.....	.....	.....	.....	26	.....	.....	49	.....
Townships	.....	2	(3)	2	2	.....	.....	.....	.....	.....	.....	.....	.....	.....
Drainage districts	.....	29	(3)	.....	.....	.....	.....	29	.....	.....	.....	.....	.....	.....

MILLS	15,900	840	52.83	685	456	2	227	18	5	57		2	62	11
County	15,900	460	28.93	401	174	2	225		3	43		2	11	
Cities and towns	7,676	64	8.34	44	42		2	3	2				4	11
School districts		300	(3)	239	239					14			47	
Townships		1	(3)	1	1									
Drainage districts		15	(3)					15						
MITCHELL	14,100	915	64.89	750	516	6	228	32	2	69		1	44	17
County	14,100	470	33.33	403	173	4	226		2	54		1	10	
Cities and towns	6,082	110	18.09	71	67	2	2	20					2	17
School districts		322	(3)	275	275					15			32	
Townships		1	(3)	1	1									
Drainage districts		12	(3)					12						
MONONA	18,400	1,241	67.45	865	581	5	279	115	3	81	$1	3	65	108
County	18,400	513	27.88	434	154	4	276		3	60		3	13	
Cities and towns	7,061	178	25.21	55	51	1	3	11			1		3	108
School districts		443	(3)	373	373					21			49	
Townships		3	(3)	3	3									
Drainage districts		104	(3)					104						
MONROE	15,010	719	47.90	603	435	3	165	1		59		3	36	17
County	15,010	403	26.85	351	187	2	162			42		2	8	
Cities and towns	5,569	74	13.29	52	48	1	3	1				1	3	17
School districts		241	(3)	199	199					17			25	
Townships		1	(3)	1	1									
MONTGOMERY	16,752	1,023	61.07	780	547	3	230	49	2	74		2	83	33
County	16,752	474	28.30	388	160	1	227		2	58		2	24	
Cities and towns	9,415	158	16.78	74	69	2	3	38					13	33
School districts		379	(3)	317	317					16			46	
Townships		1	(3)	1	1									
Drainage districts		11	(3)					11						
MUSCATINE	29,400	1,986	67.55	1,267	957	3	307	86	7	75			105	446
County	29,400	680	23.13	592	289	3	300		5	55			28	
Cities and towns	20,603	748	36.31	243	236		7	39	2				18	446
School districts		510	(3)	431	431					20			59	
Townships		1	(3)	1	1									
Drainage districts		47	(3)					47						
O'BRIEN	18,409	1,291	70.13	1,051	670	7	374	23	1	68		4	67	77
County	18,409	605	32.86	533	158	5	370		1	51		4	16	
Cities and towns	9,066	190	20.96	96	90	2	4	13					4	77
School districts		486	(3)	422	422					17			47	
Townships														
Drainage districts		10	(3)					10						

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v

[3] Not computed

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
OSCEOLA	10,182	$768	$75.43	$527	$362	$5	$160	$61	$3	$48		$6	$22	$101
County	10,182	353	34.67	302	139	4	159		2	39		6	4	
Cities and towns	3,694	139	37.63	34	32	1	1	2	1				1	101
School districts		214	(3)	188	188					9			17	
Townships		3	(3)	3	3									
Drainage districts		59	(3)					59						
PAGE	26,200	1,299	49.58	1,039	707	6	326	13	7	90		31	63	56
County	26,200	621	23.70	512	188	4	320		4	72		31	2	
Cities and towns	14,785	220	14.88	148	140	2	6	1	3				12	56
School districts		445	(3)	378	378					18			49	
Townships		1	(3)	1	1									
Drainage districts		12	(3)					12						
PALO ALTO	15,398	1,036	67.28	804	544	3	257	47	1	85		2	72	25
County	15,398	511	33.19	430	174	3	253		1	70		2	8	
Cities and towns	6,309	89	14.11	46	42		4	6					12	25
School districts		395	(3)	328	328					15			52	
Townships														
Drainage districts		41	(3)					41						
PLYMOUTH	24,300	1,294	53.25	1,022	622	9	391	39	6	109		3	98	17
County	24,300	673	27.70	577	184	7	386		5	78		3	10	
Cities and towns	10,034	143	14.75	71	64	2	5	32	1				27	17
School districts		466	(3)	374	374					31			61	
Townships														
Drainage districts		7	(3)					7						
POCAHONTAS	15,700	1,067	67.96	788	549	5	234	93	1	67		4	49	65
County	15,700	509	32.42	435	199	4	232		1	53		4	16	
Cities and towns	5,504	114	20.71	42	39	1	2	6					1	65
School districts		356	(3)	310	310					14			32	
Townships		1	(3)	1	1									
Drainage districts		87	(3)					87						

POLK	176,000	11,019	62.61	9,198	7,775	4	1,419	130	37	180	$7	112	419	936
County	176,000	3,089	17.55	2,952	1,594	3	1,355		20	82			35	
Cities and towns	153,758	4,144	26.95	2,894	2,829	1	64	76	17		7	112	102	936
School districts		3,726	(3)	3,346	3,346					98			282	
Townships		6	(3)	6	6									
Drainage districts		54	(3)					54						
POTTAWATTAMIE	71,300	3,861	54.15	3,090	2,440	17	633	103	28	158	1	17	182	282
County	71,300	1,449	20.32	1,244	624	7	613		19	112		5	69	
Cities and towns	49,947	1,042	20.86	689	659	10	20	19	9		1	12	30	282
School districts		1,283	(3)	1,154	1,154					46			83	
Townships		3	(3)	3	3									
Drainage districts		84	(3)					84						
POWESHIEK	18,727	1,447	77.27	1,213	685	6	522	29	2	72	1	3	88	39
County	18,727	846	45.18	755	233	5	517		2	54		3	32	
Cities and towns	8,794	147	16.72	96	90	1	5	6			1		5	39
School districts		429	(3)	360	360					18			51	
Townships		2	(3)	2	2									
Drainage districts		23	(3)					23						
RINGGOLD	11,966	682	56.99	557	398	3	156	21	2	53		5	38	6
County	11,966	345	28.83	288	131	2	155		2	43		5	7	
Cities and towns	4,228	47	11.12	40	38	1	1						1	6
School districts		268	(3)	228	228					10			30	
Townships		1	(3)	1	1									
Drainage districts		21	(3)					21						
SAC	17,700	1,166	65.88	934	626	6	302	14	2	69		3	69	75
County	17,700	550	31.07	480	177	5	298		2	51		3	14	
Cities and towns	8,218	164	19.96	84	79	1	4						5	75
School districts		435	(3)	367	367					18			50	
Townships		3	(3)	3	3									
Drainage districts		14	(3)					14						
SCOTT	77,900	3,626	46.55	3,203	2,568	8	627	9	29	102	10	14	202	57
County	77,900	1,350	17.33	1,229	646	7	576		19	72			30	
Cities and towns	67,157	1,104	16.44	969	917	1	51	9	10		10	14	35	57
School districts		1,172	(3)	1,005	1,005					30			137	
Townships														
Drainage districts														
SHELBY	17,300	1,102	63.70	838	544	7	287	38		82		4	51	89
County	17,300	558	32.25	479	189	6	284			66		4	9	
Cities and towns	6,404	184	28.73	69	65	1	3	24					2	89
School districts		345	(3)	289	289					16			40	
Townships		1	(3)	1	1									
Drainage districts		14	(3)					14						

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.

[3] Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
SIOUX	26,900	$1,867	$69.41	$1,509	$808	$13	$688	$13	$8	$100		$13	$115	$109
County	26,900	1,182	43.94	992	298	10	684		7	94		13	76	
Cities and towns	11,338	223	19.67	94	87	3	4	13	1				6	109
School districts		461	(3)	422	422					6			33	
Townships		1	(3)	1	1									
STORY	32,000	2,182	68.19	1,584	1,201	6	377	30	9	90		3	69	397
County	32,000	711	22.22	636	264	3	369		4	60		3	8	
Cities and towns	20,742	649	31.29	226	215	3	8	11	5				10	397
School districts		803	(3)	722	722					30			51	
Townships														
Drainage districts		19	(3)					19						
TAMA	22,000	2,315	105.23	1,819	960	4	855	6	3	108	$1	18	274	86
County	22,000	1,647	74.86	1,325	472	2	851		3	78		18	223	
Cities and towns	10,054	206	20.49	105	99	2	4	5			1		9	86
School districts		459	(3)	387	387					30			42	
Townships		2	(3)	2	2									
Drainage districts		1	(3)					1						
TAYLOR	14,859	794	53.44	632	432	4	196	15	1	58		1	76	11
County	14,859	413	27.79	362	165	3	194		1	45		1	4	
Cities and towns	6,099	79	12.95	40	37	1	2	8					20	11
School districts		293	(3)	228	228					13			52	
Townships		2	(3)	2	2									
Drainage districts		7	(3)					7						
UNION	17,500	938	53.60	759	549	2	208	24	7	58		1	71	18
County	17,500	410	23.43	348	143	1	204		5	43		1	13	
Cities and towns	11,230	141	12.56	84	79	1	4	24	2				13	18
School districts		386	(3)	326	326					15			45	
Townships		1	(3)	1	1									

VAN BUREN	12,603	607	48.16	504	347		157			51			48	4
County	12,603	342	27.14	293	137		156			41			8	
Cities and towns	4,680	27	5.77	22	21		1						1	4
School districts		238	(3)	189	189					10			39	
Townships														
Drainage districts														
WAPELLO	40,900	2,198	53.74	1,658	1,241	4	413	10	10	75	1	4	117	323
County	40,900	893	21.83	813	414	1	398		8	47		4	21	
Cities and towns	32,706	598	18.28	250	232	3	15		2		1		22	323
School districts		695	(3)	593	593					28			74	
Townships		2	(3)	2	2									
Drainage districts		10	(3)					10						
WARREN	17,700	1,042	58.87	802	552	4	246	33	1	75	1		48	82
County	17,700	466	26.33	399	151	3	245		1	59			7	
Cities and towns	7,735	141	18.23	51	49	1	1	7			1			82
School districts		406	(3)	349	349					16			41	
Townships		3	(3)	3	3									
Drainage districts		26	(3)					26						
WASHINGTON	19,822	1,038	52.37	856	557	6	293	29	3	66		1	51	32
County	19,822	534	26.94	472	177	5	290		3	51		1	7	
Cities and towns	8,682	128	14.74	75	71	1	3	19					2	32
School districts		363	(3)	306	306					15			42	
Townships		3	(3)	3	3									
Drainage districts		10	(3)					10						
WAYNE	13,787	739	53.60	589	419	2	168	14	1	55		8	44	28
County	13,787	346	25.10	287	120	1	166		1	42		8	8	
Cities and towns	6,195	105	16.95	73	70	1	2	3					1	28
School districts		274	(3)	226	226					13			35	
Townships		3	(3)	3	3									
Drainage districts		11	(3)					11						
WEBSTER	40,900	2,267	55.43	1,836	1,349	10	477	84	11	92	1	2	93	148
County	40,900	892	21.81	812	343	4	465		2	70		2	6	
Cities and towns	27,064	499	18.44	310	292	6	12	13	9		1		18	148
School district		801	(3)	710	710					22			69	
Townships		4	(3)	4	4									
Drainage districts		71	(3)					71						
WINNEBAGO	13,143	788	59.96	592	401	6	185	67	2	47		12	51	17
County	13,143	381	28.99	326	141	4	181		1	35		12	7	
Cities and towns	5,433	77	14.17	47	41	2	4	9	1				3	17
School districts		272	(3)	219	219					12			41	
Townships														
Drainage districts		58	(3)					58						

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.

[3] Not computed

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
WINNESHIEK	21,630	$1,096	$50.67	$916	$519	$9	$388	$24	$4	$72	$1	$15	$45	$19
County	21,630	652	30.14	561	169	8	384		3	59		15	14	
Cities and towns	7,519	145	19.28	99	94	1	4	24	1		1		1	19
School districts		299	(2)	256	256					13			30	
Townships														
WOODBURY	103,300	6,279	60.78	5,192	4,314	5	873	291	19	157	4	93	157	366
County	103,300	1,773	17.16	1,655	835	4	816		4	92			22	
Cities and towns	87,478	2,085	23.83	1,334	1,276	1	57	224	15		4	93	49	366
School districts		2,352	(2)	2,201	2,201					65			86	
Townships		2	(2)	2	2									
Drainage districts		67	(2)					67						
WORTH	11,164	654	58.58	505	329	4	172	38	2	54		2	40	13
County	11,164	330	29.56	275	102	3	170		2	45		2	6	
Cities and towns	4,297	38	8.84	23	20	1	2	1					1	13
School districts		249	(2)	207	207					9			33	
Townships														
Drainage districts		37	(2)					37						
WRIGHT	20,216	1,198	59.26	889	605	6	278	90	4	65		1	117	32
County	20,216	542	26.81	446	169	4	273		2	50		1	43	
Cities and towns	10,822	154	14.23	94	87	2	5	18	2				8	32
School districts		428	(2)	347	347					15			66	
Townships		2	(2)	2	2									
Drainage districts		72	(2)					72						

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.

[2] Not computed.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Revenue receipts expressed in thousands]

CITY OR TOWN	Estimated population [1]	REVENUE RECEIPTS										
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits						
Grand total	**1,458,176**	**$29,094**	**$19.95**	**$16,773**	**$15,927**	**$192**	**$654**	**$2,064**	**$192**	**$57**	**$265**	**$1,070**	**$8,673**
30,000 population and over	476,200	11,211	23.54	7,923	7,641	28	254	509	87	30	257	265	2,140
Des Moines	144,900	4,049	27.94	2,848	2,786	----	62	67	17	7	112	97	901
Sioux City	80,300	1,969	24.52	1,285	1,232	----	53	196	15	4	93	45	331
Davenport	61,200	1,036	16.93	922	874	----	48	7	10	10	14	33	40
Cedar Rapids	57,100	1,179	20.65	853	825	----	28	25	13	5	7	30	246
Waterloo	47,600	941	19.77	613	570	20	23	69	13	1	6	19	220
Council Bluffs	43,000	924	21.49	631	606	8	17	9	8	1	12	28	235
Dubuque	42,100	1,113	26.44	771	748	----	23	136	11	2	13	13	167
8,000 to 30,000 population	278,633	5,597	20.09	3,035	2,884	39	112	511	56	3	2	318	1,672
Ottumwa	28,900	555	19.20	234	218	2	14	----	2	1	----	21	297
Burlington	27,200	565	20.77	340	327	----	13	10	2	----	----	101	112
Clinton	26,000	415	15.96	288	281	----	7	97	5	----	----	25	----
Mason City	23,900	523	21.88	283	262	8	13	18	12	----	----	89	121
Fort Dodge	22,300	435	19.51	277	262	5	10	13	9	1	----	16	119
Marshalltown	17,700	221	12.49	137	125	4	8	61	8	----	----	2	13
Muscatine	16,900	656	38.82	224	219	----	5	36	2	----	----	13	381
Iowa City	16,000	361	22.56	203	191	2	10	147	2	----	----	5	4
Keokuk	15,200	206	13.55	191	187	----	4	1	2	----	----	3	9
Fort Madison	14,100	143	10.14	134	125	5	4	----	3	----	----	5	1
Newton	12,400	292	23.55	159	156	1	2	7	----	----	----	1	125
Boone	11,886	241	20.28	114	105	4	5	47	1	----	----	8	71
Ames	10,900	447	41.01	117	111	2	4	----	4	----	----	4	322

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932—Continued

[Revenue receipts expressed in thousands]

CITY OR TOWN	Estimated population [1]	REVENUE RECEIPTS										
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits						
8,000 to 30,000 population—Continued.													
Oskaloosa	10,200	$200	$19.61	$112	$107	$2	$3	$16	$1		$2	$1	$68
Creston	8,700	103	11.84	70	66		4	24	2			5	2
Charles City	8,200	152	18.54	92	88	1	3	30	1	$1		2	26
Centerville	8,147	82	10.07	60	54	3	3	4				17	1
2,500 to 8,000 population	238,022	5,125	21.53	2,147	2,005	44	98	393	20	7	3	190	2,365
Oelwein	7,794	103	13.22	63	57	3	3	9	2			3	26
Cedar Falls	7,362	366	49.71	81	77	2	2		1			33	251
Webster City	7,024	213	30 32	33	30	1	2		1		1	6	172
Fairfield	6,619	87	13.14	48	43	2	3	4			1	1	33
Shenandoah	6,502	103	15.84	69	64	1	4		2			7	25
Cherokee	6,443	67	10.40	42	38	1	3		1			2	22
Perry	5,881	106	18 02	60	55	2	3	3				7	36
Red Oak	5,778	104	18.00	51	48	1	2	22				7	24
Atlantic	5,585	186	33 30	44	40	1	3		1			4	137
Chariton	5,365	64	11.93	35	32	1	2	1		2		1	25
Spencer	5,019	192	38.25	38	35		3	4	1			4	145
Clarinda	4,962	88	17.73	55	53	1	1		1			4	28
Grinnell	4,949	102	20.61	68	64	1	3					4	30
Estherville	4,940	141	28.54	29	25	2	2		1			2	109
Washington	4,814	67	13.92	38	36	1	1	3				1	25
Le Mars	4,788	55	11.49	35	32	1	2	19				1	
Knoxville	4,697	83	17.67	33	31	1	1	15	1			1	33
Carroll	4,691	98	20.89	35	33		2	18	1			18	26
Decorah	4,581	90	19.65	56	53		3	18	1	1		1	13
Albia	4,425	68	15.37	47	44	1	2	1			1	2	17

Marion	4,348	54	12.42	41	40		1	11				1	1
Valley Junction	4,280	47	10.98	21	20		1	9				1	16
Glenwood	4,269	35	8.20	22	21		1					3	10
Missouri Valley	4,230	53	12.53	30	27	1	2	13					10
Storm Lake	4,157	72	17.32	51	48	1	2	1				1	19
Iowa Falls	4,112	60	14.59	33	30	1	2	10	1			2	14
Eagle Grove	4,071	43	10.56	30	28	1	1	1	1			1	10
Algona	3,985	144	36.14	35	32	1	2	7				4	98
Denison	3,905	146	37.39	54	51	1	2					5	87
Mount Pleasant	3,743	144	38 47	24	21	1	2	2	1			5	112
Independence	3,691	85	23.03	15	12	1	2	1					69
Waverly	3,652	143	39.16	40	37	2	1	3				9	91
Maquoketa	3,595	79	21.97	30	28		2	4					45
Anamosa	3,579	30	8.38	22	21		1					1	7
Indianola	3,488	108	30.96	31	31			7					70
Hampton	3,473	78	22 46	43	41	1	1	19				1	15
Jefferson	3,431	46	13.41	32	30	1	1	1					13
Manchester	3,413	60	17.58	28	26	1	1	15	1			6	10
Vinton	3,372	100	29.66	22	20	1	1	3				6	69
Pella	3,326	122	36.68	31	29		2	19					72
Sheldon	3,320	64	19.28	38	36	1	1	11					15
Belle Plaine	3,239	42	12.97	30	28		2	3				1	8
Eldora	3,200	40	12.50	16	14	1	1	13		2			9
Harlan	3,145	136	43.24	37	35		2	15				1	83
Nevada	3,133	66	21.07	40	38		2	10	1			3	12
Cresco	3,069	58	18 90	45	43	1	1	2	1				10
Clear Lake	3,066	73	23.81	50	47	1	2	6					17
Osage	2,964	76	25.61	46	44	1	1	17				2	11
Winterset	2,921	134	45.87	35	33	1	1	22				1	76
Osceola	2,871	41	14.28	19	18		1	12					10
Emmetsburg	2,865	48	16 75	22	20		2	6				12	8
Sac City	2,854	43	15.07	30	29		1					3	10
Bettendorf	2,768	34	12.28	32	31		1	1				1	
Tama	2,626	36	13.71	26	25		1			1		3	6
Clarion	2,578	66	25.60	31	29		2	17				6	12
Onawa	2,538	87	34.28	22	21		1	7		1		1	56
Waukon	2,526	49	19.40	33	31	1	1	8				1	7
Less than 2,500 population	465,321	7,161	15.39	3,668	3,397	81	190	651	29	17	3	297	2,496

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
			Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
Grand total	$200,136	$30.77	$120,281	$14,992	$5,435	$1,890	$24,245	$11,326	$54,501	$819	$1,135	$2,027	$3,811	$5,739	$11,428	$62,688
State government	49,466	19.96	23,580	2,119	1,131	680	3,384	5,445	8,090	118	181	1,890	542		678	25,208
Counties	75,369	30.42	38,612	10,917	287		17,397	5,835	1,912				2,264		5,346	31,411
Cities and towns	26,740	18.34	12,992	1,956	4,017	1,210	3,464	46		701	954		644	5,739	2,459	5,550
School districts	47,814	(1)	44,799						44,799						2,535	480
Townships	161	(1)	161										161			
Drainage districts	586	(1)	137									137			410	39
ADAIR	936	67.38	748	66	9	2	327	30	298		1		15	63	55	70
County	539	38.80	432	62	3		318	30	9				10		37	70
Cities and towns	89	20.32	22	4	6	2	9				1			63	4	
School districts	303	(1)	289						289						14	
Townships	5	(1)	5										5			
Drainage districts																
ADAMS	517	49.54	392	49	5		98	17	215		1		7	7	52	66
County	272	26.06	176	47	3		90	17	13				6		39	57
Cities and towns	29	9.45	13	2	2		8				1			7	1	8
School districts	215	(1)	202						202						12	1
Townships	1	(1)	1										1			
Drainage districts																
ALLAMAKEE	1,549	94.87	536	104	8	1	79	38	268	2	3		33	17	35	961
County	1,188	72.76	248	93	4		64	38	16				33		14	926
Cities and towns	97	16.24	36	11	4	1	15			2	3			17	10	34
School districts	261	(1)	252						252						8	1
Townships																
Drainage districts	3	(1)													3	

APPANOOSE	961	38.70	657	97	14	2	55	51	393	4	3		38	4	73	227
County	486	19.57	218	82	2		33	51	13				37		54	214
Cities and towns	79	5.33	58	15	12	2	22			4	3			4	11	6
School districts	395	(1)	380						380						8	7
Townships	1	(1)	1										1			
Drainage districts																
AUDUBON	1,113	90.75	474	77	9	1	94	17	253	3		1	19	24	69	546
County	737	60.09	203	70	2		83	17	12				19		44	490
Cities and towns	120	30.00	29	7	7	1	11			3				24	11	56
School districts	249	(1)	241						241						8	
Townships																
Drainage districts	7	(1)	1									1			6	
BENTON	1,436	62 84	950	113	21	1	285	44	459	1	4		22	36	107	343
County	819	35.84	435	100	4		259	40	11				21		74	310
Cities and towns	146	13.39	66	13	17	1	26	4		1	4			36	11	33
School districts	470	(1)	448						448						22	
Townships	1	(1)	1										1			
Drainage districts																
BLACK HAWK	3,930	55.12	2,723	359	232	39	631	134	1,093	32	50		153	235	209	763
County	1,530	21.46	1,087	300	3		517	120	32				115		81	362
Cities and towns	1,267	21 76	574	59	229	39	114	14		32	50		37	235	57	401
School districts	1,129	(1)	1,061						1,061						68	
Townships	1	(1)	1										1			
Drainage districts	3	(1)													3	
BOONE	1,757	60 03	1,180	134	35	4	266	174	523	5	8	5	26	46	136	395
County	963	32 90	586	117	3		239	174	29				24		83	294
Cities and towns	262	15 81	94	17	32	4	27			5	8		1	46	23	99
School districts	525	(1)	494						494						29	2
Townships	1	(1)	1										1			
Drainage districts	6	(1)	5									5			1	
BREMER	1,052	61.52	739	66	14	2	278	60	288	1	6		24	55	75	183
County	591	34.56	415	60	3		259	60	9				24		56	120
Cities and towns	168	21.49	45	6	11	2	19			1	6			55	5	63
School districts	293	(1)	279						279						14	
Townships																
Drainage districts																
BUCHANAN	1,068	54.63	698	81	13	1	161	38	382	2	2		18	71	61	238
County	475	24.30	286	74	3		148	38	6				17		46	143
Cities and towns	203	25 87	35	7	10	1	13			2	2			71	2	95
School districts	388	(1)	376						376						12	
Townships	1	(1)	1										1			
Drainage districts	1	(1)													1	

[1] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
			Operation and maintenance of general departments												
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous	Operation and maintenance of public-service enterprises	Interest	Outlays
BUENA VISTA	$1,100	$58 82	$842	$96	$17	$8	$213	$46	$440	$5	$5	$4	$8	$73	$63	$122
County	474	25. 35	338	82	4		185	46	16				5		24	112
Cities and towns	165	18 13	74	14	13	8	28			5	5		1	73	10	8
School districts	454	(1)	424						424						28	2
Townships	2	(1)	2										2			
Drainage districts	5	(1)	4									4			1	
BUTLER	937	53. 19	672	91	13	1	151	35	352	3	4		22	32	81	152
County	509	28. 89	301	84	2		133	35	26				21		56	152
Cities and towns	85	11. 83	44	7	11	1	18			3	4			32	9	
School districts	342	(1)	326						326						16	
Townships	1	(1)	1										1			
Drainage districts																
CALHOUN	1,016	57. 71	726	96	8	1	192	21	392	1	2	6	7	20	70	200
County	503	28. 57	307	85	2		173	21	22				4		28	168
Cities and towns	116	14. 77	41	11	6	1	19			1	2		1	20	29	26
School districts	385	(1)	370						370						12	3
Townships	2	(1)	2										2			
Drainage districts	10	(1)	6									6			1	3
CARROLL	1,861	82. 71	671	112	23	28	122	32	318	7	3		26	59	59	1,072
County	1,300	57. 78	263	91	5		97	32	15				23		34	1,003
Cities and towns	244	21. 70	104	21	18	28	25			7	3		2	59	12	69
School districts	315	(1)	303						303						12	
Townships	1	(1)	1										1			
Drainage districts	1	(1)													1	

CASS	1,889	97.37	717	91	15	2	182	23	384	3	5		12	54	70	1,048
County	1,299	66.96	294	78	5		161	23	17				10		44	961
Cities and towns	202	20.26	54	13	10	2	21			3	5			54	9	85
School districts	385	(1)	367						367						16	2
Townships	2	(1)	2										2			
Drainage districts	1	(1)													1	
CEDAR	1,040	62.05	770	95	10	2	252	29	361	2	2		17	28	74	168
County	502	29.95	375	89	3		228	29	10				16		35	92
Cities and towns	143	21.99	43	6	7	2	24			2	2			28	9	63
School districts	394	(1)	351						351						30	13
Townships	1	(1)	1										1			
Drainage districts																
CERRO GORDO	2,197	56.19	1,444	256	91	21	131	105	771	20	15	15	19	115	151	487
County	856	21.89	445	220	4		79	104	21				17		24	387
Cities and towns	490	16.76	233	36	87	21	52	1		20	15		1	115	66	76
School districts	785	(1)	750						750						35	
Townships	1	(1)	1										1			
Drainage districts	65	(1)	15									15			26	24
CHEROKEE	1,011	53.49	701	104	10	2	143	29	380	5	5		23	21	74	215
County	493	26.08	275	35	2		125	29	12				22		22	196
Cities and towns	104	10.74	57	19	8	2	18			5	5			21	7	19
School districts	413	(1)	368						368						45	
Townships	1	(1)	1										1			
CHICKASAW	760	51.92	519	83	6	2	145	25	232	3	6		17	68	45	128
County	383	26.17	263	74	2		136	25	9				17		39	81
Cities and towns	149	26.32	33	9	4	2	9			3	6			68	1	47
School districts	228	(1)	223						223						5	
Townships																
CLARKE	585	56.34	403	61	7		108	25	177	1	1		23	2	61	119
County	377	36.31	217	58	4		102	25	6				22		47	113
Cities and towns	29	7.24	14	3	3		6			1	1			2	7	6
School districts	178	(1)	171						171						7	
Townships	1	(1)	1										1			
CLAY	1,941	119.81	784	112	14		236	31	376	3	2	4	6	113	53	991
County	1,355	83.64	380	95	3		224	31	21				6		20	955
Cities and towns	199	26.61	45	17	11		12			3	2			113	5	36
School districts	376	(1)	355						355						21	
Townships																
Drainage districts	11	(1)	4									4			7	
CLAYTON	1,414	57.58	814	114	10	2	179	50	438		4		17	42	119	439
County	833	33.92	333	100	3		151	50	20				9		89	411
Cities and towns	144	14.40	59	14	7	2	28				4		4	42	15	28
School districts	433	(1)	418						418						15	
Townships	4	(1)	4										4			

[1] Not computed

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
CLINTON	$2,222	$49.93	$1,543	$182	$113	$21	$301	$116	$729	$18	$35	$2	$26	$15	$216	$448
County	980	22.02	500	150	4		197	116	25				8		99	381
Cities and towns	474	14.74	336	32	109	21	104			18	35		17	15	56	67
School districts	764	(1)	704						704						60	
Townships	1	(1)	1										1			
Drainage districts	3	(1)	2									2			1	
CRAWFORD	1,599	75.78	768	131	23	1	130	26	428	4	2		23	109	154	568
County	944	44.74	312	121	3		106	26	35				21		125	507
Cities and towns	252	28.09	62	10	20	1	24			4	2		1	109	20	61
School districts	401	(1)	393						393						8	
Townships	1	(1)	1										1			
Drainage districts	1	(1)													1	
DALLAS	1,930	75.39	1,033	157	17	3	159	89	554	5	3		46	44	120	733
County	1,193	46.60	418	132	4		134	89	14				45		65	710
Cities and towns	158	11.75	74	25	13	3	25			5	3			44	19	21
School districts	577	(1)	540						540						35	2
Townships	1	(1)	1										1			
Drainage districts	1	(1)													1	
DAVIS	611	54.80	402	56	6	1	111	25	183	3			17	24	45	140
County	337	30.22	208	54	3		102	25	8				16		36	93
Cities and towns	90	29.99	18	2	3	1	9			3				24	1	47
School districts	180	(1)	175						175						5	
Townships	1	(1)	1										1			
Drainage districts	3	(1)													3	

DECATUR	825	55.36	615	79	5	1	128	96	274	1	2		29	13	58	139
County	490	32.88	322	71	2		114	96	12				27		40	128
Cities and towns	56	8.60	29	8	3	1	14			1	2			13	5	9
School districts	274	(1)	262						262						10	2
Townships	2	(1)	2										2			
Drainage districts	3	(1)													3	
DELAWARE	1,198	66.11	622	72	13	2	115	37	339	3	1		40	20	61	495
County	787	43.43	249	67	2		97	37	6				40		48	490
Cities and towns	67	8.89	40	5	11	2	18			3	1			20	4	3
School districts	344	(1)	333						333						9	2
Townships																
DES MOINES	1,961	50.80	1,483	166	88	18	372	72	692	20	18	2	35	65	224	189
County	645	16.71	532	136	1		271	72	19				33		38	75
Cities and towns	576	19.34	275	30	87	18	101			20	18		1	65	122	114
School districts	721	(1)	673						673						48	
Townships	1	(1)	1										1			
Drainage districts	18	(1)	2									2			16	
DICKINSON	693	62.43	488	71	12	2	89	20	271	8	2		13	20	58	127
County	296	26.67	160	55	2		70	20	10				3		18	118
Cities and towns	111	21.58	64	16	10	2	19			8	2		7	20	18	9
School districts	280	(1)	261						261						19	
Townships	3	(1)	3										3			
Drainage districts	3	(1)													3	
DUBUQUE	3,214	52.09	2,025	277	225	67	344	217	670	23	41	1	160	102	279	808
County	1,362	22.07	788	209	3		221	213	21				121		131	443
Cities and towns	1,146	24.11	587	68	222	67	123	4		23	41		39	102	92	365
School districts	704	(1)	649						649						55	
Townships																
Drainage districts	2	(1)	1									1			1	
EMMET	1,446	112.09	571	72	10	2	148	17	303	2	6	2	9	62	42	771
County	968	76.59	237	64	1		136	17	10				9		17	734
Cities and towns	140	20.89	39	8	9	2	12			2	6			62	2	37
School districts	311	(1)	293						293						18	
Townships																
Drainage districts	7	(1)	2									2			5	
FAYETTE	1,556	53.39	1,120	141	15	7	257	103	522	4	3		68	27	146	263
County	860	29.51	528	120	1		224	102	15				66		99	233
Cities and towns	158	10.43	83	21	14	7	33	1		4	3			27	18	30
School districts	535	(1)	507						507						28	
Townships	2	(1)	2										2			
Drainage districts	1	(1)													1	

[1] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
			Operation and maintenance of general departments												
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous	Operation and maintenance of public-service enterprises	Interest	Outlays
FLOYD	$1,518	$77.45	$851	$98	$17	$7	$202	$54	$436	$6	$7	$1	$23	$17	$89	$561
County	722	36.84	381	83	2		172	52	51				21		44	297
Cities and towns	130	11.23	83	15	15	7	30	2		6	7		1	17	20	10
School districts	660	(1)	385						385						21	254
Townships	1	(1)	1										1			
Drainage districts	5	(1)	1									1			4	
FRANKLIN	1,009	61.15	712	92	8	1	206	54	314	4	3	14	16	11	100	186
County	608	36.85	353	83	2		190	54	9				15		77	178
Cities and towns	71	11.62	39	9	6	1	16			4	3			11	13	8
School districts	314	(1)	305						305						9	
Townships	1	(1)	1										1			
Drainage districts	15	(1)	14									14			1	
FREMONT	954	61.55	593	82	9	1	115	22	342	1	3	3	15	17	102	242
County	531	34.26	226	77	2		102	22	15				8		66	239
Cities and towns	64	10.09	35	5	7	1	13			1	3		5	17	9	3
School districts	344	(1)	327						327						17	
Townships	2	(1)	2										2			
Drainage districts	13	(1)	3									3			10	
GREENE	954	57.82	736	97	7	1	233	39	345	3	2		9	21	87	110
County	517	31.33	369	90	2		219	39	12				7		50	98
Cities and towns	74	10.47	32	7	5	1	14			3	2			21	10	11
School districts	358	(1)	333						333						24	1
Townships	2	(1)	2										2			
Drainage districts	3	(1)													3	

GRUNDY	1,644	116.32	510	75	9	2	84	19	295	3	3		20	27	60	1,047
County	1,271	89.93	193	68	2		66	19	18				20		31	1,047
Cities and towns	70	13.08	40	7	7	2	18			3	3			27	3	
School districts	303	(1)	277						277						26	
Townships																
Drainage districts																
GUTHRIE	1,309	75.56	744	91	14	1	140	58	399	2	2		37	65	78	422
County	785	45.31	324	81	2		126	58	25				32		51	410
Cities and towns	126	16.78	41	10	12	1	14			2	2			65	10	10
School districts	393	(1)	374						374						17	2
Townships	5	(1)	5										5			
Drainage districts																
HAMILTON	1,985	93.63	921	108	13	3	227	92	430		8		40	145	87	832
County	1,276	60.19	439	99	2		209	92	16				21		42	795
Cities and towns	242	22.91	49	9	11	3	18				8			145	15	33
School districts	440	(1)	414						414						26	
Townships	19	(1)	19										19			
Drainage districts	8	(1)													4	4
HANCOCK	1,005	67.91	738	84	12		250	23	354	5	2	1	7	17	82	168
County	528	35.68	366	78	5		238	23	18				4		29	133
Cities and towns	56	10.92	32	6	7		12			5	2			17	7	
School districts	385	(1)	336						336						14	35
Townships	3	(1)	3										3			
Drainage districts	33	(1)	1									1			32	
HARDIN	1,756	76.52	1,016	125	19	3	270	37	495	4	12	14	37	51	83	606
County	1,081	47.11	448	113	2		237	35	24				37		51	582
Cities and towns	163	12.85	83	12	17	3	33	2		4	12			51	10	19
School districts	498	(1)	471						471						22	5
Townships																
Drainage districts	14	(1)	14									14				
HARRISON	1,456	58.24	1,081	163	16	1	224	16	612	5	3	2	39	28	98	249
County	672	26.88	380	111	4		202	16	12				35		53	239
Cities and towns	147	13.23	95	52	12	1	22			5	3			28	18	6
School districts	614	(1)	600						600						14	
Townships	4	(1)	4										4			
Drainage districts	19	(1)	2									2			13	4
HENRY	949	53.74	629	75	12		153	53	309	3	3		21	90	70	160
County	435	24.63	284	64	2		136	53	9				20		46	105
Cities and towns	197	24.60	44	11	10		17			3	3			90	8	55
School districts	316	(1)	300						300						16	
Townships	1	(1)	1										1			

[1] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
			Operation and maintenance of general departments												
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous	Operation and maintenance of public-service enterprises	Interest	Outlays
HOWARD	$890	$68.03	$423	$67	$9	$4	$56	$39	$226	$3	$3		$16	$7	$43	$417
County	607	46.40	178	59	3		48	39	13				16		32	397
Cities and towns	63	12.87	32	8	6	4	8			3	3			7	4	20
School districts	219	(1)	213						213						6	
Townships																
Drainage districts	1	(1)													1	
HUMBOLDT	812	61.52	588	67	7	1	139	29	322	2	3	$2	16	26	40	158
County	390	29.55	236	62	1		120	29	11				13		6	148
Cities and towns	81	12.66	38	5	6	1	19			2	3		2	26	9	8
School districts	330	(1)	311						311						19	
Townships	1	(1)	1										1			
Drainage districts	10	(1)	2									2			6	2
IDA	605	50.42	486	23	7	3	142	19	261	1	2		28	16	32	71
County	273	22.75	198	11	2		132	19	7				27		9	66
Cities and towns	69	13.56	33	12	5	3	10			1	2			16	15	5
School districts	262	(1)	254						254						8	
Townships	1	(1)	1										1			
IOWA	911	52.56	609	80	11	1	129	27	331	1	2		27	12	83	207
County	513	29.60	254	73	3		110	27	16				25		56	203
Cities and towns	69	12.21	38	7	8	1	19			1	2			12	15	4
School districts	325	(1)	315						315						10	
Townships	2	(1)	2										2			
Drainage districts	2	(1)													2	

JACKSON	1,034	55.95	654	89	11	1	183	58	306	2	2		2	62	90	228
County	547	29.60	319	77	1		170	58	11				2		54	174
Cities and towns	166	20.02	40	12	10	1	13			2	2			62	10	54
School districts	312	(1)	295						295						17	
Townships																
Drainage districts	9	(1)													9	
JASPER	1,759	52.04	1,074	167	30	16	120	68	623	9	15	1	25	79	137	469
County	548	25.09	339	150	4		80	68	15				22		81	428
Cities and towns	265	14.04	123	17	26	16	40			9	15			79	22	41
School districts	637	(1)	608						608						29	
Townships	3	(1)	3										3			
Drainage districts	6	(1)	1									1			5	
JEFFERSON	812	50 00	620	77	10	5	86	66	345		3		28	12	55	125
County	378	23.27	248	70	2		73	66	9				28		36	94
Cities and towns	82	10.29	36	7	8	5	13				3			12	3	31
School districts	351	(1)	336						336						15	
Townships																
Drainage districts	1	(1)													1	
JOHNSON	1,613	52.20	1,268	162	58	11	417	76	500		1		43	10	91	244
County	905	29.29	620	131	4		349	76	18				42		41	244
Cities and towns	218	11.80	165	31	54	11	68				1			10	43	
School districts	489	(1)	482						482						7	
Townships	1	(1)	1										1			
JONES	975	50 52	634	104	11	1	105	39	335	2	2		35	17	85	239
County	534	27.67	250	97	2		69	39	10				33		61	223
Cities and towns	93	10.85	58	7	9	1	36			2	2		1	17	5	13
School districts	347	(1)	325						325						19	3
Townships	1	(1)	1										1			
Drainage districts																
KEOKUK	1,163	60.74	758	103	9	1	168	47	393	1	3		33	13	90	302
County	674	35.20	318	95	2		138	47	10				26		58	298
Cities and towns	78	9.03	53	8	7	1	30			1	3		3	13	8	4
School districts	407	(1)	383						383						24	
Townships	4	(1)	4										4			
KOSSUTH	1,602	62.82	943	117	18	3	114	33	635	5	5	2	11	59	126	474
County	741	29.06	275	109	6		96	33	22				9		79	387
Cities and towns	208	22 09	52	8	12	3	18			5	5		1	59	10	87
School districts	633	(1)	613						613						20	
Townships	1	(1)	1										1			
Drainage districts	19	(1)	2									2			17	
LEE	1,703	41.04	1,128	202	109	13	129	79	538	8	12	1	46	17	133	425
County	823	19.83	352	164	4		62	79	14				29		74	397
Cities and towns	313	10.03	250	38	96	13	67			8	12		16	17	18	28
School districts	563	(1)	524						524						39	
Townships	1	(1)	1										1			
Drainage districts	3	(1)	1									1			2	

[1] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
			Operation and maintenance of general departments												
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous	Operation and maintenance of public-service enterprises	Interest	Outlays
LINN	$5,098	$60.84	$3,476	$537	$299	$121	$557	$250	$1,546	$44	$69		$53	$173	$433	$1,016
County	2,133	25.45	1,207	452	5		415	247	56				32		196	730
Cities and towns	1,368	20.16	776	85	294	121	142	3		44	69		18	173	146	273
School districts	1,594	(1)	1,490						1,490						91	13
Townships	3	(1)	3										3			
Drainage districts																
LOUISA	653	56.41	440	68	9		60	37	253	1	1	$5	8	9	50	154
County	314	27.13	152	62	1		46	37	5				1		8	154
Cities and towns	46	9.56	30	4	8		14			1	1		2	9	7	
School districts	267	(1)	248						248						19	
Townships	5	(1)	5										5			
Drainage districts	21	(1)	5									5			16	
LUCAS	797	52.73	545	72	6	3	118	64	261	2	2		17	15	50	187
County	435	28.78	259	63	2		105	64	10				15		39	137
Cities and towns	102	13.52	33	9	4	3	13			2	2			15	4	50
School districts	258	(1)	251						251						7	
Townships	2	(1)	2										2			
LYON	856	55.97	567	80	13	4	128	20	310	2	4		6	88	31	170
County	405	26.48	241	69	5		110	20	32				5		11	153
Cities and towns	158	26.85	47	11	8	4	18			2	4			88	6	17
School districts	292	(1)	278						278						14	
Townships	1	(1)	1										1			

MADISON	1,928	134.53	679	84	8	2	220	33	313	3	2		14	29	52	1,168
County	1,482	103.41	339	76	4		206	33	9				11		10	1,133
Cities and towns	115	21.99	34	8	4	2	14			3	2		1	29	18	35
School districts	328	(1)	304						304						24	
Townships	2	(1)	2										2			
Drainage districts																
MAHASKA	1,610	62.39	860	155	26	5	42	113	463	8	4		44	39	118	593
County	978	37.90	325	138	3		7	113	22				42		79	574
Cities and towns	169	12.75	92	17	23	5	35			8	4			39	19	19
School districts	457	(1)	441						441						16	
Townships	2	(1)	2										2			
Drainage districts	4	(1)													4	
MARION	1,375	53.09	749	99	12	6	117	33	407	2	4	4	65	63	105	458
County	756	29.19	293	37	3		93	33	17				60		76	387
Cities and towns	205	16.10	57	12	9	6	24			2	4			63	16	69
School districts	404	(1)	390						390						12	2
Townships	5	(1)	5										5			
Drainage districts	5	(1)	4									4			1	
MARSHALL	1,678	49.50	1,270	179	48	7	258	78	643		9	6	42	54	153	201
County	777	22.92	507	147	4		229	78	28				21		76	194
Cities and towns	224	10.18	140	32	44	7	29				9		19	54	25	5
School districts	663	(1)	615						615						46	2
Townships	2	(1)	2										2			
Drainage districts	12	(1)	6									6			6	
MILLS	757	47.61	502	74	12	2	94	20	278	1	2	1	18	9	63	183
County	422	26.54	198	66	2		82	20	10				18		50	174
Cities and towns	59	7.69	35	8	10	2	12			1	2			9	6	9
School districts	274	(1)	268						268						6	
Townships																
Drainage districts	2	(1)	1									1			1	
MITCHELL	824	58.44	554	88	7	2	95	31	295	3	1	1	31	17	40	213
County	434	30.78	231	79	1		80	30	11				30		11	192
Cities and towns	88	14.47	37	9	6	2	15	1		3	1			17	13	21
School districts	297	(1)	284						284						13	
Townships	1	(1)	1										1			
Drainage districts	4	(1)	1									1			3	
MONONA	1,145	62.23	658	95	8	4	84	25	406	3	2		31	88	97	302
County	557	30.27	223	84	2		68	25	17				27		46	288
Cities and towns	158	22.38	43	11	6	4	16			3	2		1	88	13	14
School districts	415	(1)	389						389						26	
Townships	3	(1)	3										3			
Drainage districts	12	(1)													12	

[1] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS															
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
MONROE	$728	$48 50	$487	$104	$7	$2	$71	$35	$244				$24	$10	$68	$163
County	426	28 38	221	97	2		59	32	9				22		59	146
Cities and towns	61	10.95	29	7	5	2	12	3						10	5	17
School districts	239	(1)	235						235						4	
Townships	2	(1)	2										2			
MONTGOMERY	964	57.55	611	70	13	2	121	34	359	$5	$6		1	24	92	237
County	475	28.35	209	60	2		99	34	13				1		67	199
Cities and towns	123	13.06	56	10	11	2	22			5	6			24	9	34
School districts	365	(1)	346						346						15	4
Townships																
Drainage districts	1	(1)													1	
MUSCATINE	2,010	68.37	1,012	174	53	13	85	81	554	9	9		34	220	110	668
County	772	26.26	305	114	1		60	81	16				33		70	397
Cities and towns	676	32.81	168	60	52	13	25			9	9			220	17	271
School districts	556	(1)	538						538						18	
Townships	1	(1)	1										1			
Drainage districts	5	(1)													5	
O'BRIEN	1,108	60.19	809	82	15	2	207	37	453	4	5		4	79	100	120
County	509	27.65	341	71	3		187	37	40				3		54	114
Cities and towns	158	17.43	55	11	12	2	20			4	5		1	79	18	6
School districts	440	(1)	413						413						27	
Townships																
Drainage districts	1	(1)													1	

OSCEOLA	688	67.57	414	51	5	7	78	17	240	2	2		12	88	37	149
County	327	32.12	195	46	1		68	17	54				9		13	119
Cities and towns	147	39.79	30	5	4	7	10			2	2			88	2	27
School districts	198	(1)	186						186						9	3
Townships	3	(1)	3										3			
Drainage districts	13	(1)													13	
PAGE	1,440	54.96	879	114	22		220	35	449	7	9	$9	14	49	133	379
County	791	30.19	349	92	2		180	35	29				11		90	352
Cities and towns	191	12.92	100	22	20		40			7	9		2	49	16	26
School districts	446	(1)	420						420						26	
Townships	1	(1)	1										1			
Drainage districts	11	(1)	9									9			1	1
PALO ALTO	925	60 07	686	100	9		160	33	357	3	3		21	17	58	164
County	478	31.04	305	94	2		145	33	10				21		19	154
Cities and towns	63	9.99	34	6	7		15			3	3			17	9	3
School districts	373	(1)	347						347						19	7
Townships																
Drainage districts	11	(1)													11	
PLYMOUTH	1,260	51.85	942	142	14	2	245	44	468	3	5		19	35	78	205
County	710	29.22	454	125	3		222	44	41				19		53	203
Cities and towns	108	10.76	61	17	11	2	23			3	5			35	10	2
School districts	442	(1)	427						427						15	
Townships																
Drainage districts																
POCAHONTAS	959	61.08	696	82	9	4	197	47	335	1	2	3	16	63	101	99
County	486	30 96	349	77	3		188	47	21				13		38	99
Cities and towns	102	18.53	29	5	6	4	9			1	2		2	63	10	
School districts	330	(1)	314						314						16	
Townships	1	(1)	1										1			
Drainage districts	40	(1)	3									3			37	
POLK	9,939	56 47	7,644	909	876	248	1,529	540	2,938	106	135		363	472	1,026	797
County	2,871	16.31	2,391	684	9		1,057	531	80				30		133	347
Cities and towns	3,881	25.24	2,389	225	867	248	472	9		106	135		327	472	570	450
School districts	3,172	(1)	2,858						2,858						314	
Townships	6	(1)	6										6			
Drainage districts	9	(1)													9	
POTTAWATTAMIE	3,874	54.33	2,254	376	156	59	144	90	1,225	47	45	10	102	230	311	1,079
County	1,645	23.07	602	309	6		72	90	50				75		160	883
Cities and towns	982	19.66	464	67	150	59	72			47	45		24	230	92	196
School districts	1,223	(1)	1,175						1,175						48	
Townships	3	(1)	3										3			
Drainage districts	21	(1)	10									10			11	

[1] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
POWESHIEK	$1,307	$69 79	$853	$163	$16	$6	$180	$29	$420	$9	$3	$1	$26	$31	$82	$341
County	764	40 80	383	151	3		158	29	17				25		48	333
Cities and towns	113	12. 85	65	12	13	6	22			9	3			31	9	8
School districts	423	(1)	403						403						20	
Townships	1	(1)	1										1			
Drainage districts	6	(1)	1									1			5	
RINGGOLD	592	49. 47	412	63	4		54	20	254	2	2		13	10	38	132
County	295	24. 65	145	59	2		41	20	11				12		18	132
Cities and towns	37	8. 75	23	4	2		13			2	2			10	4	
School districts	253	(1)	243						243						10	
Townships	1	(1)	1										1			
Drainage districts	6	(1)													6	
SAC	1,028	58 08	746	87	10	4	187	31	403	4	7		13	65	52	165
County	471	26 61	309	70	2		170	31	26				10		11	151
Cities and towns	146	17. 77	57	17	8	4	17			4	7			65	10	14
School districts	407	(1)	377						377						30	
Townships	3	(1)	3										3			
Drainage districts	1	(1)													1	
SCOTT	3,833	49. 20	3,089	382	337	91	681	196	1,188	41	101	1	71	27	293	424
County	1,371	17. 60	1,018	273	4		443	196	77				25		153	200
Cities and towns	1,288	19. 18	959	109	333	91	238			41	101		46	27	81	221
School districts	1,173	(1)	1,111						1,111						59	3
Townships																
Drainage districts	1	(1)	1									1				

SHELBY	1,117	64.57	645	98	6	2	182	24	321	2	3		7	38	72	362
County	659	38.09	298	85	2		172	24	10				5		36	325
Cities and towns	124	19.36	35	13	4	2	10			2	3		1	38	17	34
School districts	332	(1)	311						311						18	3
Townships	1	(1)	1										1			
Drainage districts	1	(1)													1	
SIOUX	1,631	60.63	1,317	183	27	4	586	66	433	3	4		11	93	46	175
County	999	37.14	827	169	8		563	66	11				10		16	156
Cities and towns	182	16.05	67	14	19	4	23			3	4			93	14	8
School districts	449	(1)	422						422						16	11
Townships	1	(1)	1										1			
STORY	1,998	62.44	1,103	157	35	10	130	68	687	3	6	2	5	300	165	430
County	718	22.44	306	123	2		87	68	21				5		78	334
Cities and towns	471	22.71	129	34	33	10	43			3	6			300	28	14
School districts	805	(1)	666						666						57	82
Townships																
Drainage districts	4	(1)	2									2			2	
TAMA	2,374	107.91	1,530	112	16	3	811	64	446	4	11		63	80	132	632
County	1,737	78.95	1,022	102	5		786	63	21				45		97	618
Cities and towns	187	18.60	81	10	11	3	25	1		4	11		16	80	12	14
School districts	448	(1)	425						425						23	
Townships	2	(1)	2										2			
Drainage districts																
TAYLOR	778	52.36	489	75	10	1	33	37	304	2	3		24	12	66	211
County	402	27.05	162	70	5		18	37	9				23		33	207
Cities and towns	63	10.33	31	5	5	1	15			2	3			12	16	4
School districts	309	(1)	295						295						14	
Townships	1	(1)	1										1			
Drainage districts	3	(1)													3	
UNION	1,142	65.26	722	76	23	15	135	34	398	2	6		33	25	85	310
County	507	28.97	260	66	2		115	34	11				32		49	198
Cities and towns	223	19.86	74	10	21	15	20			2	6			25	12	112
School districts	411	(1)	387						387						24	
Townships	1	(1)	1										1			
VAN BUREN	622	49.35	424	71	6		59	27	234				27	4	47	147
County	371	29.44	182	67	2		49	27	10				27		42	147
Cities and towns	22	4.70	18	4	4		10							4		
School districts	229	(1)	224						224						5	
Townships																
Drainage districts																

[1] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS															
	Total	Per capita	Operation and maintenance of general departments											Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
WAPELLO	$2,230	$54.52	$1,559	$216	$70	$23	$335	$140	$656	$26	$26		$67	$190	$153	$328
County	847	20.71	673	167	3		267	140	31				65		74	100
Cities and towns	719	21.98	259	49	67	23	68			26	26			190	42	228
School districts	660	(1)	625						625						35	
Townships	2	(1)	2										2			
Drainage districts	2	(1)													2	
WARREN	1,001	56.55	591	85	10	2	77	35	371	3	1		7	32	84	294
County	514	29.04	207	79	2		62	35	24				5		52	255
Cities and towns	103	13.32	35	6	8	2	15			3	1			32	5	31
School districts	379	(1)	347						347						24	8
Townships	2	(1)	2										2			
Drainage districts	3	(1)													3	
WASHINGTON	1,126	56 81	723	98	12	4	120	81	387	2	5		14	18	88	297
County	611	30 82	299	88	3		102	81	14				11		52	260
Cities and towns	112	12 90	48	10	9	4	18			2	5			18	13	33
School districts	398	(1)	373						373						21	4
Townships	3	(1)	3										3			
Drainage districts	2	(1)													2	
WAYNE	729	52.88	526	62	8		137	26	270	2	2		19	19	83	101
County	365	26.47	232	56	2		124	26	7				17		48	85
Cities and towns	78	12.59	29	6	6		13			2	2			19	14	16
School districts	282	(1)	263						263						19	
Townships	2	(1)	2										2			
Drainage districts	2	(1)													2	

WEBSTER	2,606	63.72	1,566	183	89	17	289	108	821	12	17	$1	29	83	200	757
County	1,308	31.98	557	147	4		238	108	37				23		72	679
Cities and towns	429	15.85	220	36	85	17	51			12	17		2	83	48	78
School districts	858	(1)	784						784						74	
Townships	4	(1)	4										4			
Drainage districts	7	(1)	1									1			6	
WINNEBAGO	1,368	104.09	524	65	7	2	115	35	276	3	3		18	14	59	771
County	994	75.63	235	59	2		99	35	22				18		26	733
Cities and towns	93	17.12	35	6	5	2	16			3	3			14	6	38
School districts	266	(1)	254						254						12	
Townships																
Drainage districts	15	(1)													15	
WINNESHIEK	1,077	49.79	770	122	15	3	262	50	300	3	6		9	17	103	187
County	691	31.95	424	114	2		234	50	15				9		86	181
Cities and towns	95	12.63	61	8	13	3	28			3	6			17	12	5
School districts	291	(1)	285						285						5	1
Townships																
WOODBURY	6,064	58.70	4,512	470	425	196	890	147	2,192	53	78		61	267	351	934
County	1,699	16.45	1,310	369	3		718	146	54				20		116	273
Cities and towns	2,112	24.14	1,063	101	422	196	172	1		53	78		40	267	121	661
School districts	2,245	(1)	2,138						2,138						107	
Townships	1	(1)	1										1			
Drainage districts	7	(1)													7	
WORTH	634	56.79	467	59	6	1	138	19	228	1	1	8	6	13	62	92
County	342	30.63	221	55	3		132	19	6				6		29	92
Cities and towns	32	7.45	16	4	3	1	6			1	1			13	3	
School districts	234	(1)	222						222						12	
Townships																
Drainage districts	26	(1)	8									8			18	
WRIGHT	1,054	52.14	853	104	17	4	256	28	421	4	2	2	15	25	47	129
County	496	24.54	365	86	4		221	28	13				13		19	112
Cities and towns	123	11.37	77	18	13	4	35			4	2		1	25	5	16
School districts	422	(1)	408						408						14	
Townships	1	(1)	1										1			
Drainage districts	12	(1)	2									2			9	1

[1] Not computed.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR TOWN	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
Grand total	$26,740	$18.34	$12,992	$1,956	$4,017	$1,210	$3,464	$846	-------	$701	$954	$644	$5,739	$2,459	$5,550
30,000 population and over	11,185	23.49	6,458	643	2,450	806	1,192	17	-------	339	504	507	1,197	1,102	2,428
Des Moines	3,770	26.02	2,356	216	861	245	458	9	-------	106	134	327	446	562	406
Sioux City	2,031	25.29	1,027	91	415	194	157	1	-------	53	77	39	231	112	661
Davenport	1,216	19.87	912	96	328	88	213	-------	-------	40	101	46	13	78	213
Cedar Rapids	1,259	22 05	714	77	279	119	112	3	-------	41	66	17	141	135	269
Waterloo	942	19.79	479	44	214	37	96	-------	-------	20	42	17	93	51	319
Council Bluffs	873	20.30	417	57	139	57	50	-------	-------	47	44	23	181	79	196
Dubuque	1,094	25.99	553	62	214	66	106	4	-------	23	40	38	92	85	364
8,000 to 30,000 population	4,881	17.52	2,329	378	774	187	620	3	-------	141	170	56	967	496	1,089
Ottumwa	664	22.98	241	45	64	22	59	-------	-------	25	26	-------	171	41	211
Burlington	552	20.29	262	26	86	17	96	-------	-------	19	17	1	56	120	114
Clinton	405	15 58	298	23	102	18	85	-------	-------	18	35	17	-------	50	57
Mason City	427	17.87	207	30	80	20	44	1	-------	18	13	1	107	53	60
Fort Dodge	363	16.28	196	29	80	17	41	-------	-------	12	15	2	59	43	65
Marshalltown	159	8.98	117	28	39	6	18	-------	-------	-------	8	18	13	24	5
Muscatine	594	35.15	139	49	49	11	18	-------	-------	7	5	-------	168	16	271
Iowa City	196	12.25	148	28	51	11	58	-------	-------	-------	-------	-------	6	42	-------
Keokuk	177	11.64	141	24	60	7	43	-------	-------	-------	6	1	10	6	20
Fort Madison	113	8.01	101	12	34	6	20	-------	-------	8	6	15	1	11	-------
Newton	204	16.45	84	8	16	16	22	-------	-------	9	13	-------	65	14	41
Boone	206	17.33	75	12	28	4	20	-------	-------	5	5	1	18	17	96
Ames	326	29.91	72	22	22	4	22	-------	-------	-------	2	-------	239	12	3

Oskaloosa	149	14.61	79	14	20	5	28			8	4		34	17	19
Creston	195	22.41	64	3	20	14	14			2	6		8	11	112
Charles City	100	12.20	64	9	13	7	21	2		6	6		12	14	10
Centerville	51	6.26	41	11	10	2	11			4	3			5	5
2,500 to 8,000 population	4,394	18.46	1,472	312	298	92	455	24		127	122	42	1,254	282	1,386
Oelwein	87	11.16	45	12	9	6	13			3	2		15	10	17
Cedar Falls	296	40.21	78	10	12	1	11	14		3	7	20	133	3	82
Webster City	198	28.19	32	5	9	2	9				7		127	6	33
Fairfield	76	11.48	30	5	7	5	10				3		12	3	31
Shenandoah	90	13.84	43	7	10		17			4	4	1	19	6	22
Cherokee	67	10.40	33	5	6	1	12			5	4		13	3	18
Perry	75	12.75	30	9	8	1	7			3	2		17	10	18
Red Oak	81	14.02	35	4	7	2	13			3	6		18	3	25
Atlantic	161	28.33	32	9	8	1	8			2	4		42	2	85
Chariton	93	17.33	24	7	3	3	7			2	2		15	4	50
Spencer	178	35.47	29	8	9		7			3	2		109	4	36
Clarinda	75	15.11	38	8	9		13			3	4	1	25	8	4
Grinnell	72	14.55	42	9	8	5	11			7	2		17	5	8
Estherville	118	23.89	30	6	7	2	8			2	5		57		31
Washington	70	14.54	28	6	6	4	7			2	3		10	7	25
Le Mars	35	7.31	25	3	6		10			3	3		4	4	2
Knoxville	64	13.63	26	4	4	4	10			2	2		15	7	16
Carroll	124	26.43	38	14	9	2	3			6	2	2	9	8	69
Decorah	53	11.57	35	4	5	2	16			3	5		7	6	5
Albia	56	12.66	24	5	5	2	9	3					10	5	17
Marion	38	8.74	27	2	8		11			3	2	1	2	5	4
Valley Junction	47	10.98	16	3	4	3	6						8	4	19
Glenwood	27	6.32	12	2	2	1	5			1	1		3	3	9
Missouri Valley	78	18.44	59	40	6	1	8			2	2		8	5	6
Storm Lake	58	13.95	35	5	7	5	13			3	2		10	5	8
Iowa Falls	51	12.40	29	5	5	1	10	2		3	3		8	3	11
Eagle Grove	38	9.33	22	6	5	1	10						5		11
Algona	143	35.88	24	2	5	2	7			4	4		29	3	87
Denison	156	39.95	27	4	11		7			4	1		69	8	52
Mount Pleasant	138	36.87	25	5	7		7			3	3		58		55
Independence	157	42.54	20	3	6	1	6			2	2		55		82
Waverly	118	32.31	19	2	6		7			1	3		34	2	63
Maquoketa	78	21.70	14	3	3	1	4			2	1		18	7	39
Anamosa	22	6.15	11	2	3		5			1			5	1	5
Indianola	69	19.78	16	2	3	2	5			3	1		18	4	31

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

CITY OR TOWN	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments									Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
2,500 to 8,000 population—Continued.														
Hampton	$50	$14.40	$26	$5	$4	$1	$10			$3	$3		$6	$10	$8
Jefferson	35	10.20	17	3	2	1	8			2	1		3	4	11
Manchester	34	9.96	22	2	7	2	7			3	1		6	3	3
Vinton	61	18.09	19	2	4	1	5	$4		1	2		13	4	25
Pella	119	35.78	15	4	3	2	4				2		45	6	53
Sheldon	38	11.45	14	3	4	1	5				1		11	7	6
Belle Plaine	33	10.19	16	5	5		6						6	3	8
Eldora	32	10.00	16	1	5	1	8				1		8		8
Harlan	78	24.80	15	4	2	1	4			2	2		28	12	23
Nevada	48	15.32	24	4	3	5	8			3	1		8	5	11
Cresco	48	15.64	20	6	2	3	3			3	3		5	3	20
Clear Lake	47	15.33	14	3	4	1	3			2	1		5	12	16
Osage	60	20.24	22	6	3	2	7	1		3			7	10	21
Winterset	97	33.21	23	4	4	1	9			3	1	$1	26	13	35
Osceola	23	8.01	8	2	2		2			1	1		2	7	6
Emmetsburg	33	11.52	20	4	3		8			3	2		4	6	3
Sac City	36	12.61	13	4	2		3			2	2		6	3	14
Bettendorf	36	13.01	26	6	2	3	14			1				2	8
Tama	40	15.23	27	2	3	1	3			1	1	16	1	2	10
Clarion	46	17.84	31	8	2	2	16			2	1		7	3	5
Onawa	80	31.52	14	4	3	2	2			2	1		46	6	14
Waukon	33	13.06	17	4	1	1	8			2	1		7	7	2
Less than 2,500 population	6,280	13.50	2,733	623	495	125	1,197	2		94	158	39	2,321	579	647

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	**$249,312**	**$232,236**	**$10,611**	**$6,465**	**$241,991**	**$97.60**
State government	17,536	15,761	----	1,775	16,495	6.66
Counties	123,563	121,727	----	1,836	121,762	49.14
Cities and towns	46,209	40,331	4,330	1,548	42,314	29.04
School districts	55,708	54,417	----	1,291	55,179	(1)
Drainage districts	6,296	----	6,281	15	6,211	(1)
ADAIR	1,244	1,223	18	3	1,120	80.63
County	864	861	----	3	806	58.02
Cities and towns	82	71	11	----	17	3.88
School districts	291	291	----	----	291	(1)
Drainage districts	7	----	7	----	6	(1)
ADAMS	1,066	1,022	7	37	1,053	100.89
County	776	740	----	36	769	73.68
Cities and towns	25	25	----	----	19	6.19
School districts	258	257	----	1	258	(1)
Drainage districts	7	----	7	----	7	(1)
ALLAMAKEE	1,454	1,313	101	40	1,425	87.27
County	1,035	1,002	----	33	1,031	63.14
Cities and towns	186	156	24	6	161	26.95
School districts	156	155	----	1	156	(1)
Drainage districts	77	----	77	----	77	(1)
APPANOOSE	1,595	1,510	44	41	1,537	61.89
County	1,220	1,194	----	26	1,193	48.04
Cities and towns	184	136	44	4	153	10.32
School districts	191	180	----	11	191	(1)
Drainage districts	----	----	----	----	----	----
AUDUBON	1,743	1,612	122	9	1,667	135.93
County	1,248	1,243	----	5	1,208	98.50
Cities and towns	201	191	7	3	165	41.25
School districts	179	178	----	1	179	(1)
Drainage districts	115	----	115	----	115	(1)
BENTON	2,246	2,190	4	52	2,211	96.76
County	1,587	1,575	----	12	1,570	68.71
Cities and towns	177	141	4	32	159	14.59
School districts	482	474	----	8	482	(1)
Drainage districts	----	----	----	----	----	----
BLACK HAWK	5,288	5,117	72	99	5,141	72.10
County	2,144	2,102	----	42	2,140	30.01
Cities and towns	1,153	1,081	15	57	1,010	17.35
School districts	1,934	1,934	----	----	1,934	(1)
Drainage districts	57	----	57	----	57	(1)
BOONE	2,775	2,656	95	24	2,712	92.65
County	1,751	1,738	----	13	1,727	59.00
Cities and towns	426	324	95	7	387	23.36
School districts	598	594	----	4	598	(1)
Drainage districts	----	----	----	----	----	----
BREMER	1,734	1,692	28	14	1,720	100.58
County	1,340	1,327	----	13	1,338	78.25
Cities and towns	93	65	28	----	81	10.36
School districts	301	300	----	1	301	(1)
Drainage districts	----	----	----	----	----	----
BUCHANAN	1,235	1,206	4	25	1,230	62.92
County	931	926	----	5	931	47.62
Cities and towns	40	31	2	7	35	4.46
School districts	262	249	----	13	262	(1)
Drainage districts	2	----	2	----	2	(1)

(1) Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
BUENA VISTA	$1,140	$1,101	$26	$13	$1,111	$59 41
County	384	377		7	376	20.11
Cities and towns	175	165	8	2	154	16.92
School districts	563	559		4	563	(1)
Drainage districts	18		18		18	(1)
BUTLER	1,683	1,634	39	10	1,675	95.08
County	1,202	1,200		2	1,202	68.23
Cities and towns	160	116	39	5	152	21.16
School districts	321	318		3	321	(1)
Drainage districts						
CALHOUN	1,145	1,023	72	50	1,089	61.86
County	361	345		16	353	20.05
Cities and towns	497	420	43	34	449	57.18
School districts	258	258			258	(1)
Drainage districts	29		29		29	(1)
CARROLL	1,975	1,867	70	38	1,924	85.51
County	1,566	1,535		31	1,551	68.93
Cities and towns	151	89	56	6	115	10.23
School districts	244	243		1	244	(1)
Drainage districts	14		14		14	(1)
CASS	2,085	1,982	47	56	2,066	106.49
County	1,671	1,631		40	1,671	86.13
Cities and towns	156	119	24	13	137	13.74
School districts	235	232		3	235	(1)
Drainage districts	23		23		23	(1)
CEDAR	1,840	1,751	75	14	1,807	107.82
County	1,056	1,045		11	1,048	62.53
Cities and towns	148	72	75	1	123	18.01
School districts	636	634		2	636	(1)
Drainage districts						
CERRO GORDO	2,419	1,635	345	439	2,331	59.62
County	412	399		13	365	9.39
Cities and towns	949	533	5	411	908	31.05
School districts	718	703		15	718	(1)
Drainage districts	340		340		340	(1)
CHEROKEE	1,226	1,163	20	43	1,165	61.64
County	378	363		15	342	18.10
Cities and towns	93	49	20	24	68	7.02
School districts	755	751		4	755	(1)
CHICKASAW	913	893	12	8	870	59.44
County	763	760		3	727	49.67
Cities and towns	50	38	12		43	7.59
School districts	100	95		5	100	(1)
CLARKE	1,139	1,095	40	4	1,130	108.82
County	884	882		2	875	84.26
Cities and towns	96	56	40		96	23.98
School districts	159	157		2	159	(1)
CLAY	2,029	1,817	191	21	2,016	124.44
County	1,339	1,321		18	1,335	82.41
Cities and towns	73	71	2		64	8.56
School districts	428	425		3	428	(1)
Drainage districts	189		189		189	(1)
CLAYTON	2,758	2,680	57	21	2,752	112.06
County	2,188	2,185		3	2,188	89.09
Cities and towns	241	181	57	3	235	23.51
School districts	329	314		15	329	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
CLINTON	$4,538	$4,028	$305	$205	$4,520	$101.57
County	2,221	2,088		133	2,213	49.73
Cities and towns	1,095	752	276	67	1,085	33.73
School districts	1,193	1,188		5	1,193	(1)
Drainage districts	29		29		29	(1)
CRAWFORD	2,638	2,491	113	34	2,582	122.37
County	2,166	2,139		27	2,137	101.28
Cities and towns	303	191	108	4	276	30.76
School districts	164	161		3	164	(1)
Drainage districts	5		5		5	(1)
DALLAS	3,019	2,916	72	31	2,951	115.27
County	1,888	1,885		3	1,872	73.13
Cities and towns	350	270	67	13	298	22.16
School districts	771	761		10	771	(1)
Drainage districts	10		5	5	10	(1)
DAVIS	893	840	37	16	884	79.28
County	740	726		14	731	65.56
Cities and towns	14	13		1	14	4.67
School districts	102	101		1	102	(1)
Drainage districts	37		37		37	(1)
DECATUR	1,070	1,008	47	15	1,045	70.12
County	720	717		3	710	47.64
Cities and towns	72	65	4	3	57	8.75
School districts	235	226		9	235	(1)
Drainage districts	43		43		43	(1)
DELAWARE	1,659	1,606	29	24	1,645	90.77
County	1,425	1,408		17	1,415	78.08
Cities and towns	55	26	29		51	6.77
School districts	179	172		7	179	(1)
DES MOINES	2,849	2,669	115	65	2,843	73.78
County	958	946		12	958	24.82
Cities and towns	645	638	7		644	21.63
School districts	1,138	1,085		53	1,138	(1)
Drainage districts	108		108		108	(1)
DICKINSON	939	787	143	9	896	80.72
County	265	262		3	261	23.51
Cities and towns	313	189	121	3	279	54.25
School districts	339	336		3	339	(1)
Drainage districts	22		22		17	(1)
DUBUQUE	6,111	6,036	40	35	5,472	88.69
County	2,922	2,912		10	2,827	45.82
Cities and towns	2,023	1,984	18	21	1,706	35.89
School districts	1,144	1,140		4	917	(1)
Drainage districts	22		22		22	(1)
EMMET	1,495	1,377	59	59	1,489	115.43
County	1,013	999		14	1,013	78.53
Cities and towns	29	28	1		23	3.43
School districts	395	350		45	395	(1)
Drainage districts	58		58		58	(1)
FAYETTE	2,988	2,919	50	19	2,873	98.58
County	2,068	2,057		11	2,041	70.03
Cities and towns	366	309	50	7	278	18.35
School districts	554	553		1	554	(1)
Drainage districts						
FLOYD	1,832	1,669	142	21	1,800	91.84
County	951	941		10	936	47.76
Cities and towns	400	286	111	3	383	33.09
School districts	450	442		8	450	(1)
Drainage districts	31		31		31	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
FRANKLIN	$1,075	$1,004	$70	$1	$1,036	$117.33
County	1,583	1,583			1,562	94.67
Cities and towns	216	146	70		198	32.41
School districts	176	175		1	176	(1)
Drainage districts						
FREMONT	2,055	1,839	156	60	2,028	130.84
County	1,391	1,344		47	1,386	89.42
Cities and towns	197	145	49	3	175	27.59
School districts	360	350		10	360	(1)
Drainage districts	107		107		107	(1)
GREENE	1,636	1,556	68	12	1,599	96.91
County	905	897		8	880	53.33
Cities and towns	187	183		4	175	24.75
School districts	476	476			476	(1)
Drainage districts	68		68		68	(1)
GRUNDY	2,181	2,146	30	5	2,155	152.48
County	1,551	1,551			1,530	108.26
Cities and towns	88	57	28	3	83	15.51
School districts	540	538		2	540	(1)
Drainage districts	2		2		2	(1)
GUTHRIE	1,944	1,912	1	31	1,927	111.23
County	1,427	1,421		6	1,419	81.91
Cities and towns	196	184	1	11	187	24.90
School districts	321	307		14	321	(1)
Drainage districts						
HAMILTON	2,319	2,212	77	30	2,306	108.77
County	1,493	1,486		7	1,487	70.14
Cities and towns	231	186	22	23	224	21.21
School districts	540	540			540	(1)
Drainage districts	55		55		55	(1)
HANCOCK	1,284	981	291	12	1,253	84.66
County	568	560		8	561	37.91
Cities and towns	128	124	4		104	20.29
School districts	301	297		4	301	(1)
Drainage districts	287		287		287	(1)
HARDIN	2,320	2,160	97	63	2,293	99.93
County	1,593	1,586		7	1,586	69.12
Cities and towns	225	95	78	52	205	16.16
School districts	483	479		4	483	(1)
Drainage districts	19		19		19	(1)
HARRISON	2,052	1,722	228	102	2,027	81.08
County	1,179	1,115		64	1,176	47.04
Cities and towns	324	303	20	1	302	27.17
School districts	341	304		37	341	(1)
Drainage districts	208		208		208	(1)
HENRY	1,446	1,388	42	16	1,433	81.14
County	956	949		7	953	53.96
Cities and towns	139	88	42	9	129	16.11
School districts	351	351			351	(1)
HOWARD	1,020	989	25	6	999	76.36
County	805	803		2	798	61.00
Cities and towns	49	47		2	36	7.36
School districts	139	139			139	(1)
Drainage districts	27		25	2	26	(1)
HUMBOLDT	534	421	97	16	469	35.53
County	24	23		1	14	1.06
Cities and towns	86	65	12	9	67	10.47
School districts	339	333		6	339	(1)
Drainage districts	85		85		49	(1)

1 Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
IDA	$532	$431	$80	$21	$473	$39.42
County	98	89		9	74	6 17
Cities and towns	151	71	80		116	22.79
School districts	283	271		12	283	(1)
IOWA	1,630	1,516	103	11	1,581	91.22
County	1,153	1,144		9	1,130	65.20
Cities and towns	232	153	79		206	36.47
School districts	221	219		2	221	(1)
Drainage districts	24		24		24	(1)
JACKSON	1,869	1,591	240	38	1,797	97.23
County	1,111	1,106		5	1,055	57.09
Cities and towns	184	156	11	17	174	20 99
School districts	345	329		16	345	(1)
Drainage districts	229		229		223	(1)
JASPER	2,542	2,350	142	50	2,359	69.79
County	1,462	1,447		15	1,410	41.72
Cities and towns	387	313	51	23	256	13.56
School districts	602	590		12	602	(1)
Drainage districts	91		91		91	(1)
JEFFERSON	1,174	1,104	60	10	1,133	69.76
County	760	753		7	720	44.33
Cities and towns	79	70	8	1	78	9.79
School districts	283	281		2	283	(1)
Drainage districts	52		52		52	(1)
JOHNSON	2,585	2,002	488	95	2,532	81.94
County	1,469	1,442		27	1,444	46.73
Cities and towns	890	351	488	51	862	46.66
School districts	226	209		17	226	(1)
JONES	1,770	1,674	67	29	1,729	89.59
County	1,268	1,262		6	1,235	63.99
Cities and towns	143	65	67	11	135	15.75
School districts	358	347		11	358	(1)
Drainage districts	1			1	1	(1)
KEOKUK	1,958	1,924	18	16	1,935	101.05
County	1,323	1,323			1,322	69.04
Cities and towns	142	121	18	3	120	13.89
School districts	493	480		13	493	(1)
KOSSUTH	2,607	2,269	316	22	2,541	99.65
County	1,606	1,591		15	1,577	61.84
Cities and towns	154	140	14		117	12.42
School districts	545	538		7	545	(1)
Drainage districts	302		302		302	(1)
LEE	3,538	2,727	788	23	3,503	84.41
County	1,645	1,625		20	1,645	39.64
Cities and towns	454	314	140		419	13.42
School districts	790	788		2	790	(1)
Drainage districts	649		648	1	649	(1)
LINN	9,611	9,421	65	125	9,259	110.49
County	4,392	4,361		31	4,372	52.17
Cities and towns	3,133	3,049	65	19	3,103	45.72
School districts	2,086	2,011		75	1,784	(1)
Drainage districts						
LOUISA	1,247	770	412	65	1,238	106.95
County	131	128		3	125	10.80
Cities and towns	128	97	23	8	125	25.99
School districts	599	545		54	599	(1)
Drainage districts	389		389		389	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
LUCAS	$1,031	$1,019	----------	$12	$991	$65.57
County	793	786	----------	7	759	50.22
Cities and towns	103	102	----------	1	97	12.86
School districts	135	131	----------	4	135	(1)
LYON	499	417	$22	60	463	30.28
County	71	62	----------	9	71	4.64
Cities and towns	123	85	22	16	87	14.78
School districts	305	270	----------	35	305	(1)
MADISON	2,190	2,009	131	50	2,157	150.51
County	1,510	1,494	----------	16	1,492	104.11
Cities and towns	317	158	120	30	302	57.26
School districts	361	357	----------	4	361	(1)
Drainage districts	2	----------	2	----------	2	(1)
MAHASKA	2,702	2,569	99	34	2,606	100.99
County	1,912	1,889	----------	23	1,904	73.79
Cities and towns	405	366	33	6	317	23.91
School districts	319	314	----------	5	319	(1)
Drainage districts	66	----------	66	----------	66	(1)
MARION	2,296	2,105	141	50	2,272	87.72
County	1,666	1,647	----------	19	1,665	64.29
Cities and towns	337	212	95	30	314	24.67
School districts	247	246	----------	1	247	(1)
Drainage districts	46	----------	46	----------	46	(1)
MARSHALL	3,268	2,951	269	48	3,157	93.13
County	1,424	1,411	----------	13	1,390	39.50
Cities and towns	759	577	178	4	733	33.30
School districts	994	963	----------	31	994	(1)
Drainage districts	91	----------	91	----------	91	(1)
MILLS	1,389	1,285	58	46	1,378	86.67
County	1,065	1,057	----------	8	1,063	66.86
Cities and towns	160	112	20	28	151	19.67
School districts	126	116	----------	10	126	(1)
Drainage districts	38	----------	38	----------	38	(1)
MITCHELL	770	537	222	11	737	52.27
County	190	189	----------	1	171	12.13
Cities and towns	251	75	173	3	237	38.97
School districts	278	273	----------	5	278	(1)
Drainage districts	51	----------	49	2	51	(1)
MONONA	1,932	1,590	314	28	1,893	102.88
County	868	842	----------	26	868	47.17
Cities and towns	219	195	23	1	180	25.49
School districts	554	553	----------	1	554	(1)
Drainage districts	291	----------	291	----------	291	(1)
MONROE	1,139	1,105	2	32	1,123	74.82
County	940	919	----------	21	940	62.62
Cities and towns	96	94	2	----------	80	14.37
School districts	103	92	----------	11	103	(1)
MONTGOMERY	1,879	1,777	93	9	1,822	103.76
County	1,385	1,380	----------	5	1,362	81.30
Cities and towns	171	95	73	3	137	14.55
School districts	303	302	----------	1	303	(1)
Drainage districts	20	----------	20	----------	20	(1)
MUSCATINE	2,603	2,482	103	18	2,592	88.16
County	1,704	1,704	----------	----------	1,702	57.89
Cities and towns	427	371	40	16	418	20.29
School districts	409	407	----------	2	409	(1)
Drainage districts	63	----------	63	----------	63	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
O'BRIEN	$1,976	$1,915	$48	$13	$1,926	$104.62
County	1,050	1,044		6	1,019	55.35
Cities and towns	359	314	42	3	340	37.50
School districts	561	557		4	561	(1)
Drainage districts	6		6		6	(1)
OSCEOLA	522	335	177	10	515	50.58
County	130	128		2	124	12.18
Cities and towns	45	38		7	44	11.91
School districts	170	169		1	170	(1)
Drainage districts	177		177		177	(1)
PAGE	2,710	2,673	24	13	2,683	102.40
County	1,809	1,798		11	1,801	68.74
Cities and towns	362	345	6	1	333	22.52
School districts	531	530		1	531	(1)
Drainage districts	18		18		18	(1)
PALO ALTO	996	746	231	19	983	63.84
County	286	271		15	281	18.25
Cities and towns	192	108	81	3	184	29.16
School districts	368	367		1	368	(1)
Drainage districts	150		150		150	(1)
PLYMOUTH	1,475	1,421	35	19	1,462	60.16
County	1,060	1,045		15	1,059	43.58
Cities and towns	133	105	28		121	12.06
School districts	275	271		4	275	(1)
Drainage districts	7		7		7	(1)
POCAHONTAS	1,506	1,186	388	22	1,589	101.21
County	702	690		12	702	44.71
Cities and towns	156	152	1	3	149	27.07
School districts	351	344		7	351	(1)
Drainage districts	387		387		387	(1)
POLK	24,189	23,281	149	759	23,320	132.50
County	4,035	3,848		187	4,013	22.80
Cities and towns	11,334	11,153	42	139	10,487	68.20
School districts	8,713	8,280		433	8,713	(1)
Drainage districts	107		107		107	(1)
POTTAWATTAMIE	6,775	6,378	143	254	6,722	94.28
County	3,710	3,545		165	3,700	51.89
Cities and towns	1,817	1,694	41	82	1,774	35.52
School districts	1,146	1,139		7	1,146	(1)
Drainage districts	102		102		102	(1)
POWESHIEK	1,815	1,719	72	24	1,755	93.71
County	1,049	1,045		4	996	53.19
Cities and towns	196	188		8	189	21.49
School districts	498	486		12	498	(1)
Drainage districts	72		72		72	(1)
RINGGOLD	537	486	40	11	524	43.79
County	216	212		4	210	17.55
Cities and towns	81	76		5	74	17.50
School districts	200	198		2	200	(1)
Drainage districts	40		40		40	(1)
SAC	980	943	28	9	921	52.03
County	139	134		5	118	6.67
Cities and towns	214	214			176	21.42
School districts	599	595		4	599	(1)
Drainage districts	28		28		28	(1)
SCOTT	6,316	6,210		106	6,106	78.38
County	3,341	3,265		76	3,191	40.96
Cities and towns	1,682	1,656		26	1,622	24.15
School districts	1,293	1,289		4	1,293	(1)
Drainage districts						

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
SHELBY	$1,542	$1,502	$33	$7	$1,518	$87.75
County	913	911		2	906	52.37
Cities and towns	296	259	33	4	279	43.57
School districts	333	332		1	333	(1)
Drainage districts						
SIOUX	599	519	29	51	564	20.97
County	71	68		3	63	2.34
Cities and towns	226	192	29	5	199	17.55
School districts	302	259		43	302	(1)
STORY	3,175	3,119	25	31	3,092	96.63
County	1,513	1,507		6	1,508	47.13
Cities and towns	456	439		17	378	18.22
School districts	1,181	1,173		8	1,181	(1)
Drainage districts	25		25		25	(1)
TAMA	2,998	2,948	24	26	2,901	131.86
County	2,292	2,285		7	2,211	100.50
Cities and towns	237	212	21	4	221	21.98
School districts	466	451		15	466	(1)
Drainage districts	3		3		3	(1)
TAYLOR	1,300	1,238	49	13	1,290	86.82
County	804	800		4	800	53.84
Cities and towns	150	145		5	144	23.61
School districts	297	293		4	297	(1)
Drainage districts	49		49		49	(1)
UNION	2,036	1,917	90	29	2,000	114.29
County	1,122	1,117		5	1,116	63.77
Cities and towns	344	254	90		314	27.96
School districts	570	546		24	570	(1)
VAN BUREN	1,034	1,010		24	1,030	81.73
County	926	911		15	924	73.32
Cities and towns	20	18		2	18	3.85
School districts	88	81		7	88	(1)
Drainage districts						
WAPELLO	3,043	2,985	38	20	3,026	73.99
County	1,326	1,322		4	1,309	32.00
Cities and towns	983	975		8	983	30.06
School districts	696	688		8	696	(1)
Drainage districts	38		38		38	(1)
WARREN	1,803	1,743	37	23	1,778	100.17
County	1,228	1,224		4	1,217	68.76
Cities and towns	76	48	12	16	57	7.37
School districts	474	471		3	474	(1)
Drainage districts	25		25		25	(1)
WASHINGTON	1,839	1,700	102	37	1,760	88.79
County	1,101	1,075		26	1,087	54.84
Cities and towns	260	197	61	2	195	22.46
School districts	437	428		9	437	(1)
Drainage districts	41		41		41	(1)
WAYNE	1,345	1,238	85	22	1,338	97.05
County	813	800		13	813	58.97
Cities and towns	247	171	73	3	240	38.74
School districts	269	267		2	269	(1)
Drainage districts	16		12	4	16	(1)
WEBSTER	4,500	4,361	49	90	4,362	106.65
County	2,054	2,042		12	1,948	47.63
Cities and towns	914	839	3	72	882	32.59
School districts	1,486	1,480		6	1,486	(1)
Drainage districts	46		46		46	(1)
WINNEBAGO	1,373	1,313	29	31	1,355	103.10
County	1,005	984		21	1,005	76.47
Cities and towns	116	97	19		98	18.04
School districts	242	232		10	242	(1)
Drainage districts	10		10		10	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
WINNESHIEK	$2,073	$1,992	$79	$2	$2,059	$95.19
County	1,802	1,800	----	2	1,802	83.31
Cities and towns	179	100	79	----	165	21.94
School districts	92	92	----	----	92	(1)
WOODBURY	7,121	6,722	239	160	6,722	65.07
County	2,302	2,156	----	146	2,285	22.12
Cities and towns	2,490	2,403	82	5	2,120	24.23
School districts	2,172	2,163	----	9	2,172	(1)
Drainage districts	157	----	157	----	145	(1)
WORTH	1,056	875	178	3	1,023	91.63
County	588	586	----	2	588	52.67
Cities and towns	44	44	----	----	35	8.15
School districts	246	245	----	1	246	(1)
Drainage districts	178	----	178	----	154	(1)
WRIGHT	762	617	134	11	724	35.81
County	318	314	----	4	309	15.28
Cities and towns	78	49	26	3	49	4.53
School districts	258	254	----	4	258	(1)
Drainage districts	108	----	108	----	108	(1)

[1] Not computed.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR TOWN	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	$48,209	$40,331	$4,330	$1,548	$42,344	$29.04
30,000 population and over	22,637	22,382	----	255	20,919	43.93
Des Moines	11,172	11,041	----	131	10,333	71.31
Sioux City	2,320	2,315	----	5	1,974	24.58
Davenport	1,623	1,599	----	24	1,555	25.57
Cedar Rapids	2,922	2,921	----	1	2,922	51.17
Waterloo	1,067	1,050	----	17	930	19.54
Council Bluffs	1,614	1,557	----	57	1,580	36.74
Dubuque	1,919	1,899	----	20	1,615	38.36
8,000 to 30,000 population	8,362	6,315	1,410	637	7,930	28.46
Ottumwa	959	951	----	8	959	33.18
Burlington	625	625	----	----	625	22.98
Clinton	999	684	262	53	999	38.42
Mason City	718	309	----	409	700	29.29
Fort Dodge	815	744	----	71	802	35.96
Marshalltown	733	553	178	2	730	41.24
Muscatine	419	371	32	16	410	24.26
Iowa City	874	339	488	47	846	52.88
Keokuk	109	107	2	----	108	7.11
Fort Madison	317	180	137	----	286	20.28
Newton	247	217	10	20	128	10.32
Boone	315	226	89	----	291	24.48
Ames	174	173	----	1	128	11.74
Oskaloosa	358	335	17	6	270	26.47
Creston	313	232	81	----	289	33.22
Charles City	309	197	110	2	307	37.44
Centerville	78	72	4	2	52	6.38

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

CITY OR TOWN	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
2,500 to 8,000 population	$5,089	$3,831	$1,052	$206	$4,530	$19.03
Oelwein	223	172	45	6	175	22.45
Cedar Falls	30	24		6	28	3.80
Webster City	119	119			118	16.80
Fairfield	78	70	8		77	11.63
Shenandoah	135	134		1	123	18.92
Cherokee	58	34		24	50	7.76
Perry	175	123	42	10	132	22.45
Red Oak	79	54	22	3	72	12.46
Atlantic	33	33			33	5.91
Chariton	100	100			94	17.52
Spencer	49	47	2		46	9.17
Clarinda	166	166			161	32.45
Grinnell	101	101			99	20.00
Estherville						
Washington	149	126	23		88	18.28
Le Mars	41	22	19		41	8.56
Knoxville	89	60		29	78	16.61
Carroll	59	13	41	5	28	5.97
Decorah	83	37	46		74	16.15
Albia	94	92	2		78	17.63
Marion	93	65	28		74	17.02
Valley Junction	80	30	42	8	74	17.29
Glenwood	57	47		10	53	12.42
Missouri Valley	90	90			88	20.80
Storm Lake	81	81			72	17.32
Iowa Falls	41	20	21		36	8.75
Eagle Grove	12	11		1	10	2.46
Algona	35	26	9		10	2.51
Denison	98	98			93	23.82
Mount Pleasant						
Independence	1			1	1	.27
Waverly	29	25	4		18	4.93
Maquoketa	133	122	7	4	130	36.16
Anamosa	29	1	18	10	27	7.54
Indianola	45	18	12	15	29	8.31
Hampton	165	95	70		152	43.77
Jefferson	83	83			80	23.32
Manchester	29		29		27	7.91
Vinton	34	9		25	34	10.08
Pella	195	110	84	1	187	56.22
Sheldon	158	119	37	2	155	46.69
Belle Plaine	79	73	4	2	63	19.45
Eldora	28	28			24	7.50
Harlan	213	191	22		200	63.59
Nevada	109	106		3	103	32.88
Cresco	43	41		2	33	10.75
Clear Lake	205	198	5	2	188	61.32
Osage	215	42	173		211	71.19
Winterset	239	132	77	30	230	78.74
Osceola	96	56	40		96	33.44
Emmetsburg	129	48	81		126	43.98
Sac City	53	53			47	16.47
Bettendorf	43	43			42	15.17
Tama	46	44		2	43	16.37
Clarion	35	7	26	2	11	4.27
Onawa	89	89			60	23.64
Waukon	118	103	13	2	108	42.76
Less than 2,500 population	10,121	7,803	1,868	450	8,965	19.27

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Grand total	$241,991	$151,614	$35,426	$97.66	$62.23	$15.94
State government	16,495	1,457	357	6.66	.60	.16
Counties	121,762	43,228	9,580	49.14	17.61	4.31
Cities and towns	42,344	45,167	21,994	29.04	32.48	19.13
School districts	55,179	41,619	[1] 3,346	(2)	(2)	(2)
Townships	(3)	1,026	149		(2)	(2)
Drainage districts	6,211	19,117		(2)	(2)	
Adair	1,120	594	117	80.63	41.66	8.11
Adams	1,053	408	60	100.89	38.82	5.49
Allamakee	1,425	523	57	87.27	30.26	3.28
Appanoose	1,537	856	218	61.89	27.61	7.36
Audubon	1,667	385	80	135.93	30.77	6.35
Benton	2,211	1,320	180	96.76	54.26	7.77
Black Hawk	5,141	5,009	1,580	72.10	84.09	32.30
Boone	2,712	2,005	512	92.65	65.79	18.54
Bremer	1,720	319	131	100.58	18.81	8.26
Buchanan	1,230	568	125	62.92	28.53	6.34
Buena Vista	1,111	1,591	136	59.41	82.78	8.49
Butler	1,675	802	63	95.08	44.48	3.69
Calhoun	1,089	1,949	361	61.86	108.53	21.12
Carroll	1,924	861	289	85.51	39.27	14.35
Cass	2,066	963	426	106.49	49.35	22.38
Cedar	1,807	559	121	107.82	31.82	6.83
Cerro Gordo	2,331	4,521	405	59.62	121.65	15.34
Cherokee	1,165	1,651	127	61.64	91.59	7.56
Chickasaw	870	350	79	59.44	22.66	5.17
Clarke	1,130	445	99	108.82	42.34	9.22
Clay	2,016	1,145	233	124.44	69.78	18.25
Clayton	2,752	302	51	112.06	12.04	1.98
Clinton	4,520	2,402	496	101.57	55.38	10.81
Crawford	2,582	1,587	194	122.37	76.46	9.67
Dallas	2,951	1,599	388	115.27	62.70	16.29
Davis	884	301	36	79.28	23.96	6.49
Decatur	1,045	524	175	70.12	31.50	10.73
Delaware	1,645	340	82	90.77	18.60	4.60
Des Moines	2,848	1,352	1,141	73.78	38.06	31.52
Dickinson	896	2,428	192	80.72	225.19	23.46
Dubuque	5,472	3,079	1,798	88.09	52.06	31.11
Emmet	1,489	1,371	216	115.43	102.71	22.05
Fayette	2,873	853	212	98.58	28.33	7.59
Floyd	1,800	2,292	250	91.84	118.69	14.60
Franklin	1,936	1,052	139	117.33	65.45	9.40
Fremont	2,028	1,153	234	130.84	74.65	15.00
Greene	1,599	2,054	66	96.91	123.89	4.12
Grundy	2,155	973	73	152.48	66.49	5.40
Guthrie	1,927	1,159	59	111.23	65.67	3.42
Hamilton	2,306	1,613	592	108.77	82.28	30.78
Hancock	1,253	2,854	53	84.66	187.35	4.15
Hardin	2,293	877	124	99.93	36.60	5.91
Harrison	2,027	1,109	267	81.08	44.65	11.52
Henry	1,433	517	223	81.14	28.24	11.94
Howard	999	416	70	76.36	29.90	5.41

[1] Includes only the debt of school districts outside of cities and towns having a population of 2,500 and over. Debt on account of schools in cities and towns with a population of 2,500 and over is included with city or town liabilities.

[2] Not computed.

[3] Road and bridge building for which townships formerly incurred debt having been taken over by counties, the debt for such projects is included with county debt in 1932.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Humboldt	$469	$1,366	$84	$35 53	$103.87	$6 92
Ida	473	489	50	39 42	41.50	4.40
Iowa	1,581	1,139	179	91 22	61.09	9.70
Jackson	1,797	414	240	97.23	20.78	11.30
Jasper	2,359	1,866	452	69.79	66 48	16.72
Jefferson	1,133	390	174	69 76	23.57	10 94
Johnson	2,532	1,222	388	81.94	45.92	14.77
Jones	1,729	330	184	89 50	18.08	9.67
Keokuk	1,935	518	253	101.05	24.08	11.94
Kossuth	2,541	3,613	936	99.65	139 59	42.59
Lee	3,503	1,417	719	84.41	35 03	19.58
Linn	9,259	2,889	1,291	110.49	37.32	20.67
Louisa	1,238	1,542	329	106.95	126 58	25.59
Lucas	991	595	140	65.57	36 58	10.40
Lyon	463	521	139	30.28	33.33	9.20
Madison	2,157	972	185	150.51	64 73	11.86
Mahaska	2,606	1,228	399	100.99	46.74	13.35
Marion	2,272	1,135	346	87.72	44.57	15.03
Marshall	3,157	2,149	273	93.13	64.67	9.00
Mills	1,378	1,048	136	86.67	67.96	8.63
Mitchell	737	1,031	89	52.27	73 44	6.63
Monona	1,893	1,397	542	102.88	81.01	32.57
Monroe	1,123	763	257	74.82	32.53	9.21
Montgomery	1,822	1,101	102	108.76	64.16	6.14
Muscatine	2,592	744	417	88.16	25.63	13.91
O'Brien	1,926	2,034	155	104.62	104 22	8.96
Osceola	515	1,143	126	50.58	108.35	14.00
Page	2,683	1,394	281	102.40	57.68	11.69
Palo Alto	983	1,926	582	63.84	121.09	42.05
Plymouth	1,462	326	170	60 16	13.77	7.26
Pocahontas	1,589	2,309	100	101.21	146.08	6.73
Polk	23,320	17,283	4,000	132.50	104.58	33.48
Pottawattamie	6,722	3,287	1,246	94.28	52.15	22.12
Poweshiek	1,755	1,073	251	93.71	53.66	12.76
Ringgold	524	529	74	43.79	40.95	5.71
Sac	921	1,036	144	52.03	58.37	8.67
Scott	6,106	5,529	858	78.38	71.30	13.68
Shelby	1,518	877	71	87.75	54.56	4.27
Sioux	564	716	112	20.97	26 74	4.32
Story	3,092	2,344	471	96.63	87.69	19.32
Tama	2,901	1,134	124	131.86	51.85	5.59
Taylor	1,290	361	107	86.82	23.29	6.54
Union	2,000	520	324	114.29	29.81	19.50
Van Buren	1,030	366	176	81.73	26.04	11.75
Wapello	3,026	1,759	966	73.99	46.31	25.10
Warren	1,773	743	154	100.17	41.17	8.46
Washington	1,760	723	143	88.79	35.17	7.16
Wayne	1,338	457	182	97 05	29.69	11.24
Webster	4,362	3,051	398	106.65	79.50	11.20
Winnebago	1,355	621	237	103.10	44.69	19.85
Winneshiek	2,059	454	250	95.19	20.47	11.49
Woodbury	6,722	5,426	1,955	65.07	55.09	27.64
Worth	1,023	1,072	60	91.63	88.87	6.05
Wright	724	2,748	438	35.81	131.08	24.37

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX						PER CAPITA ASSESSED VALUATION		
	1932				1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property	All other					
State total	[1] $1,463,741	$763,057	$614,654	[1] $86,030	$1,766,003	$902,093	$580 69	$723.49	$405.90
Adair	8,860	5,516	2,958	386	13,289	6,429	637.82	932.00	445.81
Adams	6,660	3,992	2,397	271	9,573	5,159	638.11	909.90	469.11
Allamakee	8,615	4,488	3,568	559	12,000	6,178	527.62	694.25	356.51
Appanoose	7,891	4,156	2,705	1,030	11,038	6,526	317.74	355.99	220.45
Audubon	9,074	5,255	3,498	321	13.031	6,081	739.89	1,040.84	479.88
Benton	17,776	9,397	7,535	844	22,752	13,329	777.91	935.56	575.62
Black Hawk	29,465	13,743	14,618	1,104	32,062	16,260	413.25	538.11	332.43
Boone	15,316	8,459	6,090	767	18,033	9,727	523.25	621.23	352.11
Bremer	12,842	5,594	6,580	668	15,209	7,607	750.99	902.25	480.14
Buchanan	10,175	5,819	3,770	586	14,623	8,607	520 46	733.81	435.85
Buena Vista	14,617	8,037	5,712	868	18,309	7,998	781.66	952 58	500.50
Butler	12,585	6,395	5,278	912	18,059	8,880	714.37	1,001 52	518.75
Calhoun	13,085	7,815	4,058	1,212	16,269	7,588	743 25	905.74	444.02
Carroll	14,492	7,751	5,698	1,043	18,028	8,235	644.09	822 52	409.34
Cass	13,166	7,080	5,465	621	18,695	8,876	678.66	957.95	466.03
Cedar	15,947	7,152	7,985	810	21,505	11,890	951.49	1,224.63	669.31
Cerro Gordo	19,797	10,449	8,219	1,129	21,508	9,067	506.32	578 76	343.20
Cherokee	11,882	7,775	3,558	549	14,372	7,417	628.68	797.41	441.58
Chickasaw	7,921	4,796	2,641	484	11,803	5,846	541.16	764.25	380 22
Clarke	5,549	3,545	1,589	415	8,878	4,909	534.38	845.05	457.21
Clay	10,513	6,365	3,342	806	13,188	6,197	648.95	803.92	485.44
Clayton	15,798	7,082	7,598	1,118	19,294	11,386	643.27	770.78	445.19
Clinton	21,957	11,175	9,143	1,639	23,066	17,787	493.42	531.83	387.51
Crawford	15,209	8,680	5,112	1,417	22,262	9,659	720.81	1,072.28	481.94
Dallas	14,842	8,330	5,613	899	18,190	9,931	579.77	713.25	417.06
Davis	5,938	3,339	2,140	459	8,839	5,786	532.56	702.97	434.53
Decatur	6,051	3,418	1,797	836	10,365	5,937	406.03	623.54	363.17
Delaware	11,132	6,244	4,049	839	14,759	8,322	614.28	808 34	455.21
Des Moines	19,181	8,145	10,439	597	19,062	11,244	496.92	536.66	310.67
Dickinson	5,892	4,241	1,229	422	8,692	3,601	530.81	806.25	440.12
Dubuque	28,945	14,238	13,700	1,007	27,981	15,731	499 12	478.55	272.22
Emmet	6,137	4,305	1,291	541	8,229	3,897	475 74	616.43	396.98
Fayette	14,576	7,688	5,839	1,049	20,215	10,775	500 12	693.08	385.95
Floyd	10,497	5,865	4,018	614	13,886	7,444	535.56	719.21	434.84
Franklin	11,953	7,027	4,228	698	14,268	6,893	724 42	887.84	466.39
Fremont	9,416	5,351	3,418	647	10,906	6,748	607 48	705.99	431.95
Greene	10,893	7,349	2,930	614	14,964	7,631	660.18	902.55	476.23
Grundy	10,756	6,381	3,774	601	16,064	7,166	761.06	1,097.41	527.89
Guthrie	10,829	6,412	3,834	583	15,401	8,200	625.09	872.43	471.99
Hamilton	12,418	7,393	4,196	824	16,227	8,377	585.75	827.76	435.34
Hancock	8,685	5,678	2,278	729	10,482	5,222	586.82	687.99	410.18
Hardin	16,124	7,590	7,351	1,183	21,159	10,030	702.66	883.11	479.41
Harrison	13,091	7,597	4,379	1,115	15,909	8,913	523.64	640.73	384.80
Henry	12,371	4,912	6,870	589	16,337	8,870	700.51	892.81	475.86
Howard	7,682	4,108	3,153	321	10,663	5,598	579.57	766.72	433.31
Humboldt	8,702	5,077	2,844	781	11,480	5,479	659.24	873.08	449.80
Ida	9,732	5,740	3,555	437	12,797	5,320	811.00	1,085.46	470.99
Iowa	13,380	6,294	6,561	525	19,041	10,372	771.98	1,021.10	563.40
Jackson	10,966	5,349	4,843	774	15,238	8,026	593 37	764.55	377.57
Jasper	26,495	10,058	15,503	934	25,136	13,167	783.88	895.60	486.74

[1] Includes $538,915, valuation of freight line transportation companies assessed for State purposes only; not distributable by counties.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX						PER CAPITA ASSESSED VALUATION		
	1932				1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property	All other					
Jefferson	$9,908	$4,492	$4,696	$720	$13,344	$6,750	$610.06	$805.50	$423.17
Johnson	17,981	9,343	7,981	657	20,672	12,409	581.91	777.08	472 36
Jones	13,492	6,538	6,065	889	16,097	10,092	699.07	865.10	529.75
Keokuk	13,327	6,346	5,841	1,140	19,718	10,713	696 00	939.69	508.30
Kossuth	14,975	9,414	4,327	1,234	18,702	9,230	587.25	722.60	420.08
Lee	16,373	9,160	5,227	1,986	17,026	10,152	394.53	420.99	276.61
Linn	49,312	21,969	25,767	1,586	42,086	21,571	588.45	543.57	345.42
Louisa	7,188	4,101	2,574	513	10,406	7,141	620.99	854.42	555.50
Lucas	6,775	3,802	2,372	601	9,442	4,541	448.26	580.74	337.33
Lyon	10,610	6,628	3,052	930	14,477	6,361	693.78	925.69	421.37
Madison	10,351	5,743	4,101	507	13,984	6,410	722.28	931.05	410.33
Mahaska	13,849	7,304	5,312	1,173	18,318	9,432	536.70	697.29	315.87
Marion	14,135	6,577	6,658	900	17,725	9,243	545.75	696.12	401.98
Marshall	18,328	9,574	7,794	960	22,795	11,440	540.65	685.85	376 66
Mills	8,808	4,450	3,540	818	10,489	7,282	553.96	680.13	460.55
Mitchell	10,994	5,056	5,317	621	14,746	6,770	779.72	1,049.82	503.91
Monona	9,936	6,418	2,418	1,100	11,785	5,888	540.00	683.12	353.97
Monroe	5,863	3,285	1,818	760	7,755	5,682	390.61	330.47	204.04
Montgomery	11,683	5,745	5,504	434	14,656	7,957	697.41	854.05	479.20
Muscatine	18,077	6,537	10,520	1,020	17,879	11,518	614.86	615.63	385.02
O'Brien	13,497	7,745	4,891	861	18,213	6,940	733.17	933.42	400.46
Osceola	6,548	4,366	1,652	530	7,820	4,024	643.10	741.26	445.63
Page	14,411	7,327	6,234	850	18,753	9,333	550.04	775.86	388.86
Palo Alto	8,273	5,955	1,788	530	11,055	9,438	537.28	694.87	681.71
Plymouth	17,181	10,495	5,618	1,068	21,566	9,821	707.04	909.93	410.20
Pocahontas	9,667	6,542	2,333	792	12,927	6,477	615.73	817.88	537.38
Polk	105,652	44,926	57,509	3,217	102,155	35,904	690.30	618.17	300.52
Pottawattamie	31,740	16,784	12,893	2,063	32,456	18,372	445.16	514.98	326.23
Poweshiek	13,008	7,409	4,854	745	21,405	10,669	694.61	1,070.63	543.11
Ringgold	6,715	4,196	1,884	635	9,378	5,814	561.17	725.73	450.53
Sac	13,625	7,890	4,717	1,018	17,676	7,622	769.77	996.22	460.38
Scott	50,987	21,417	28,457	1,113	46,132	25,762	654.52	594.91	412.38
Shelby	12,192	7,154	4,291	747	16,128	8,440	704.74	1,003.93	509.90
Sioux	17,322	9,784	6,161	1,377	21,864	10,712	643.94	816.78	414.12
Story	16,674	9,025	6,561	1,088	23,367	10,869	521.06	874 36	445.77
Tama	17,480	8,934	7,335	1,211	22,354	11,007	794.55	1,022.55	496.78
Taylor	9,232	5,017	3,701	514	13,535	7,303	621.31	872.43	447.69
Union	7,772	4,208	2,952	552	10,851	5,285	444.11	622.34	318.05
Van Buren	5,227	2,698	1,875	654	8,846	5,754	414.74	629.19	383.09
Wapello	17,302	7,759	8,608	935	15,832	9,224	423.03	416.77	239.62
Warren	13,036	6,287	5,786	963	17,372	10,061	736.50	962.59	552.99
Washington	17,324	7,061	9,264	999	22,236	11,285	873.98	1,082.11	566.36
Wayne	6,846	3,851	2,219	776	12,081	6,599	496.55	785.61	407.74
Webster	21,089	12,493	7,170	1,426	22,796	11,567	515.62	593.97	325.27
Winnebago	6,573	3,925	2,241	407	9,518	3,447	500.11	685.03	289.36
Winneshiek	14,146	6,911	6,544	691	15,429	9,203	654.00	695.48	423.55
Woodbury	52,850	30,844	20,502	1,504	53,460	18,920	511.62	542.78	263.36
Worth	6,744	3,823	2,431	490	8,987	4,604	604.08	745.10	462.75
Wright	12,348	6,979	4,360	1,009	15,583	6,728	610.80	743.25	374.80

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX								AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1932						1922	1912	1932	1922	1912
	Total	State	County	Cities and towns	School districts	Townships					
State total	[1]$101,197	[1] $9,108	$29,689	$16,635	$45,571	$195	$105,842	$36,570	$6.91	$5.99	$4.05
Adair	599	61	198	41	293	6	690	241	6.76	5.19	3.75
Adams	415	44	148	16	206	1	440	189	6.23	4.60	3.66
Allamakee	581	54	242	54	231	.....	587	211	6.74	4.89	3.42
Appanoose	697	54	228	67	346	2	806	325	8.83	7.30	4.98
Audubon	530	59	179	64	228	.....	556	195	5.84	4.27	3.21
Benton	1,051	100	398	82	460	2	1,139	364	5.91	5.01	2.73
Black Hawk	2,421	165	503	657	1,095	1	2,298	829	8.22	7.17	5.10
Boone	1,158	96	369	150	542	1	1,249	373	7.56	6.60	3.83
Bremer	652	70	263	69	249	1	623	214	5.08	4.07	2.81
Buchanan	676	66	219	32	359	.....	764	292	6.64	5.22	3.39
Buena Vista	926	93	244	84	503	2	1,025	303	6.34	5.60	3.79
Butler	655	78	191	51	335	.....	808	285	5.20	4.47	3.21
Calhoun	830	91	281	91	365	2	1,020	321	6.34	6.27	4.23
Carroll	712	92	251	87	280	2	868	300	4.91	4.81	3.64
Cass	773	81	272	74	345	1	881	319	5.87	4.71	3.59
Cedar	783	88	271	48	374	2	825	322	4.91	3.84	2.71
Cerro Gordo	1,572	124	325	392	730	1	1,895	502	7.94	8.81	5.54
Cherokee	852	84	295	55	407	1	956	275	7.17	6.65	3.71
Chickasaw	487	55	200	33	199	.....	539	205	6.15	4.57	3.51
Clarke	385	40	140	22	181	2	380	178	6.94	4.28	3.63
Clay	802	74	282	45	401	.....	842	258	7.63	6.38	4.16
Clayton	860	90	321	68	377	4	942	304	5.44	4.88	2.67
Clinton	1,748	135	481	346	784	2	1,880	705	7.96	8.15	3.96
Crawford	945	104	368	78	394	1	1,151	362	6.21	5.17	3.75
Dallas	1,153	96	391	122	539	5	1,194	389	7.77	6.56	3.92
Davis	368	40	157	18	152	1	463	192	6.20	5.24	3.32
Decatur	522	43	199	36	243	1	636	223	8.63	6.14	3.76
Delaware	703	73	247	41	342	.....	728	263	6.32	4.93	3.16
Des Moines	1,405	102	261	347	695	.....	1,387	597	7.32	7.28	5.31
Dickinson	544	47	154	64	277	2	642	159	9.23	7.39	4.42
Dubuque	2,253	176	576	768	733	.....	1,926	919	7.78	6.88	5.84
Emmet	584	48	195	39	302	.....	625	205	9.52	7.60	5.26
Fayette	1,061	92	378	97	491	3	1,199	372	7.28	5.93	3.45
Floyd	752	68	201	108	373	2	890	302	7.16	6.41	4.06
Franklin	726	80	265	61	319	1	842	265	6.07	5.90	3.84
Fremont	765	62	282	70	349	2	837	217	8.12	7.67	3.22
Greene	771	79	247	58	384	3	929	277	7.08	6.21	3.63
Grundy	671	76	251	45	299	.....	724	226	6.24	4.51	3.15
Guthrie	754	73	292	52	331	6	818	271	6.96	5.31	3.30
Hamilton	860	84	260	64	432	20	911	318	6.93	5.61	3.80
Hancock	659	64	217	45	329	4	756	231	7.59	7.21	4.42
Hardin	986	94	340	98	453	1	1,079	334	6.12	5.10	3.33
Harrison	933	89	296	100	446	2	933	395	7.13	5.80	4.43
Henry	600	62	208	50	278	2	672	294	4.85	4.11	3.31
Howard	485	48	185	54	198	.....	529	192	6.40	4.96	3.43
Humboldt	588	60	187	42	298	1	691	198	6.76	6.02	3.61
Ida	627	64	230	46	286	1	647	185	6.44	5.06	3.48
Iowa	689	76	270	46	293	4	770	273	5.15	4.04	2.63
Jackson	622	66	238	52	266	.....	698	265	5.67	4.58	3.30
Jasper	1,384	128	470	174	607	5	1,369	434	5.22	5.45	3.30
Jefferson	608	56	208	49	294	1	677	263	6.14	5.07	3.90
Johnson	1,210	107	397	220	485	1	1,108	395	6.73	5.36	3.18
Jones	762	80	287	59	335	1	776	288	5.65	4.82	2.85
Keokuk	825	80	310	61	371	3	859	316	6.19	4.36	2.95
Kossuth	1,005	112	308	100	483	2	1,193	397	6.71	6.38	4.30

[1] Includes $56,543 levied on valuation of freight line transportation companies for State purposes only not distributable by counties.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX								AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1932						1922	1912	1932	1922	1912
	Total	State	County	Cities and towns	School districts	Townships					
Lee	$1,444	$115	$405	$330	$593	$1	$1,363	$566	$8.82	$8.01	$5.58
Linn	3,651	265	864	907	1,611	4	3,227	1,074	7.40	7.67	4.98
Louisa	566	48	216	30	266	6	604	231	7.87	5.80	3.23
Lucas	502	45	198	45	213	1	555	196	7.41	5.88	4.32
Lyon	570	76	162	50	281	1	783	263	5.37	5.41	4.13
Madison	673	66	251	43	311	2	720	254	6.50	5.15	3.96
Mahaska	1,014	89	367	140	416	2	1,045	417	7.32	5.70	4.42
Marion	868	80	332	81	371	4	905	349	6.14	5.11	3.78
Marshall	1,398	111	417	199	668	3	1,374	442	7.63	6.03	3.86
Mills	577	56	217	49	254	1	611	241	6.55	5.83	3.31
Mitchell	627	62	247	62	256	----	642	199	5.70	4.35	2.94
Monona	787	75	243	50	416	3	834	349	7.92	7.08	5.93
Monroe	467	41	171	42	212	1	615	282	7.97	7.93	4.96
Montgomery	691	67	239	71	313	1	746	284	5.91	5.09	3.57
Muscatine	1,030	87	310	208	423	2	1,084	479	5 70	6.00	4.16
O'Brien	825	89	231	91	414	----	979	295	6.11	5.38	4.25
Osceola	450	49	170	33	197	1	476	150	6.87	6.09	3.73
Page	942	87	311	144	398	2	1,084	427	6.54	5.78	4.58
Palo Alto	698	64	260	48	325	1	747	240	8.44	6.76	2.54
Plymouth	804	119	205	70	409	1	1,123	335	4.68	5.21	3.41
Pocahontas	708	74	247	45	341	1	853	321	7.32	6.60	4.96
Polk	8,802	553	1,410	3,125	3,706	8	7,684	2,340	8.33	7.52	6.52
Pottawattamie	2,855	200	728	683	1,241	3	2,516	931	8.99	7.75	5.07
Poweshiek	904	84	334	87	397	2	1,003	366	6.95	4.69	3 43
Ringgold	513	49	190	32	240	2	534	196	7.64	5.69	3.37
Sac	826	92	286	74	371	3	960	299	6.06	5.43	3.92
Scott	3,187	260	631	1,051	1,244	1	3,195	1,114	6.25	6.93	4.32
Shelby	731	81	300	57	286	1	846	257	6.00	5.25	3.05
Sioux	834	116	200	121	396	1	1,125	347	4.81	5.15	3 24
Story	1,203	105	284	154	750	----	1,428	445	7.75	6.11	4.09
Tama	972	108	347	115	399	3	1,115	404	5.56	4.99	3.67
Taylor	564	68	196	52	255	3	640	259	6.11	4.73	3 55
Union	641	51	177	81	331	1	639	259	8.25	5.89	4.90
Van Buren	360	35	161	18	145	1	533	201	6.89	6.03	3.49
Wapello	1,438	97	331	353	654	3	1,309	526	8.31	8.27	5.70
Warren	733	78	246	44	362	3	827	280	5.62	4.76	2.78
Washington	837	88	268	91	387	3	968	326	4 83	4.35	2.89
Wayne	512	48	167	50	244	3	646	235	7.48	5.35	3.56
Webster	1,691	142	438	307	800	4	1,799	556	8.02	7.89	4.81
Winnebago	501	46	181	42	232	----	516	214	7.62	5.42	6.21
Winneshiek	691	84	268	71	268	----	775	288	4.88	5.02	3.13
Woodbury	4,709	352	855	1,284	2,213	2	4,274	1,283	8.90	7.99	6.78
Worth	450	45	167	23	225	----	505	151	6.67	5.62	3.23
Wright	823	83	288	80	370	2	963	372	6.67	6.18	5.53

KANSAS

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Kansas relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 105 counties, the 588 cities, the 8,500 school districts, the 1,554 townships, and the 342 other civil divisions (cemetery districts and drainage districts), or a total of 11,090 political units that have the power to levy taxes or incur debt. The only data reported for Garden City and Holton related to tax levies, and for Galena, tax levies and debt.

The data for Kansas were compiled from reports on file in the offices of the Auditor of State, State Tax Commission, and the State Superintendent of Public Instruction, Topeka, Kans., and from reports secured by local agents and through correspondence.

Fiscal year.—For Kansas the fiscal year reported for the State government is that ending June 30, 1932, while the statistics for the counties, the cities, the school districts, the townships, and the other civil divisions are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Kansas on January 1, 1932, was 1,892,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1932.—The following statement discloses that for Kansas the aggregate of revenue receipts is in excess of governmental costs, including those for capital outlays, by $2,973,951.

This excess of revenue receipts over governmental costs was 0.6 percent for the State government, 14.7 percent for the cities, 9.2 percent for the townships, and 61.3 percent for the other civil divisions. For the counties and the school districts, governmental costs exceed revenue receipts, the percent of excess being 2 for the counties and 3.1 for the schools.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING-FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Percent of total	Total	Percent of total	Total	Percent of total	Total	Percent of total
Total	$132,524,328	100.0	$129,550,377	100.0	$156,104,613	100.0	$80,362,231	100.0
State government	33,855,684	25.5	33,654,973	26.0	21,810,291	14.0	7,254,667	9.0
Counties	24,529,595	18.5	25,025,525	19.3	28,730,243	18.4	18,369,636	23.5
Cities	29,735,867	22.4	25,935,161	20.0	67,890,795	43.5	13,585,907	16.9
School districts	38,244,104	28.9	39,431,607	30.4	34,149,718	21.9	34,716,608	43.2
Townships	5,688,368	4.3	5,211,335	4.0	1,203,086	.8	5,600,354	7.0
Other civil divisions	470,710	.4	291,776	.2	2,320,480	1.5	335,059	.4

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Kansas and all subdivisions of the State amounted to $132,524,328, or an average of $70.04 for each person in the State. Of this amount $33,855,684 was for the State; $24,529,595 for the counties; $29,735,867 for the cities; $38,244,104 for the school districts; $5,688,368 for the townships; and $470,710 for the other civil divisions. The revenues collected include $79,027,699, general property taxes; $1,232,244, special taxes; $201,417, poll taxes; $16,006,982, licenses and permits; $5,404,499, special assessments; $9,925,455, subventions, donations, and pension assessments; $1,745,553, interest, rents, and highway privileges; $10,874,979, earnings of public service enterprises; $7,836,106, earnings of general departments; and $269,394, fines, forfeits, and escheats. Of the $9,925,455 classified as subventions, donations and pension assessments, $4,986,395 represents subventions by the Federal Government to the State, principally for highways.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties and the cities having a population of 2,500 and over.

General property taxes of the State, the counties, and the cities having a population of 2,500 and over amounted to $16,395,000 in 1912, $30,546,000 in 1922, and $36,503,794 in 1932, this being an increase of 19.5 percent from 1922 to 1932, and 122.7 percent from 1912 to 1932. Special taxes amounted to $170,000 in 1912, $769,000 in 1922, and $1,232,244 in 1932. Poll taxes amounted to $69,000 in 1912, $91,000 in 1922, and $80,680 in 1932. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to $665,000 in 1912, $3,480,000 in 1922, and $15,957,927 in 1932. Special assessments amounted to $2,487,000 in 1912, $4,000,000 in 1922, and $4,592,820 in 1932.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Kansas and all subdivisions of the State for 1932 amounted to $129,550,377, or an average expenditure of $68.47 per person. Of the total amount expended, $33,654,973 was disbursed by the State government; $25,025,525 by the counties; $25,935,161 by the cities; $39,431,607 by the school districts; $5,211,335 by the townships; and $291,776 by the other civil divisions. The total comprises $84,414,894 for operation and maintenance of general departments; $6,842,288 for operation and maintenance of public service enterprises; $7,590,463 for interest on debt; and $30,702,732 for outlays or permanent improvements.

Payments for operation and maintenance of general departments for the government of the cities are not shown by departments in tables 3 and 4, neither are those for the townships in table 3, for the reason that for the most part the reports secured for these units did not admit of this distribution. Payments for operation and maintenance of general departments for the government of the State, the counties, the school districts, and the other civil divisions are shown by departments in table 3.

Expenditures for maintenance of schools other than schools of the State government may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data were limited to the States, counties, and cities with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1932 the payments for operation and mainte-

nance of general departments and public service enterprises of the State, counties, and cities having a population of 2,500 and over increased from $15,577,000 to $49,183,021, or 215.7 percent; interest payments, from $1,935,000 to $4,702,215, or 143 percent; and outlay payments, from $6,734,000 to $25,607,857, or 280.3 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking-fund assets of the State government, and of the counties, the cities, the school districts, the townships, and the other civil divisions.

Table 6 presents for the individual cities, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking-fund assets, for the year 1932. The aggregate debt of the cities in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1932, 1922, and 1912, covering the gross debt less sinking-fund assets—total and per capita—of the government of the State, the counties, the cities, the school districts, the townships, and the other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all minor civil divisions of the county.

For 1932 the combined gross debt of Kansas and all subdivisions of the State less sinking-fund assets set aside to meet such debt was $156,104,613, or an average per capita of $82.51. In 1922 the average per capita was $69.16, and in 1912, $31.36.

Of the total debt reported for 1932, $21,810,291 was for the State government; $28,730,243 for the counties; $67,890,795 for the cities; $34,149,718 for the school districts; $1,203,086 for the townships; and $2,320,480 for the other civil divisions.

The gross debt of the State government, less sinking-fund assets, increased 27,861.9 percent from 1922 to 1932 and 8,875.4 percent from 1912 to 1932. Similar debt for all minor civil divisions combined increased 8.8 percent from 1922 to 1932 and 155.2 percent from 1912 to 1932.

ASSESSED VALUATIONS

The State tax commission is empowered to exercise general supervision over the administration of the assessment and tax laws of the State, over township and city assessors, over boards of county commissioners, county boards of equalization, and all other boards of levy and assessment.

In counties having a population of over 65,000 a county assessor is elected for a term of 2 years; in counties having a population of 65,000 or less, the county clerk is ex-officio county assessor, but an assessor may be elected if the voters so approve.

Real property is assessed as of March 1, 1930, and as of March 1 every fourth year thereafter; in the intervening years the assessment may be changed to meet the changes in improvements. Personal property is listed and taxed each year in the township, school district, or city in which the same was located on March 1.

The assessed valuation of all property in Kansas subject to levies of the general property tax was $3,666,275,513 in 1932 as compared with $3,554,813,000 in 1922 and $2,746,900,000 in 1912. The per capita assessed valuation increased from $1,629.61 in 1912 to $1,991.06 in 1922, and decreased to $1,937.78 in 1932.

TAX LEVIES

The county treasurer of each county is collector of all taxes therein, and is elected for a term of 2 years.

All taxes are due on November 1 of each year, a lien for such attaching to the real property on this date, and continuing until such taxes, penalties, charges, and interest have been paid.

The total levies of the general property tax for the State and all subdivisions were $27,895,000 for 1912, $69,331,000 for 1922, and $80,362,231 for 1932, this being a per capita of $16.55, $38.83, and $42.47, respectively.

Of the total levies reported for 1932, $7,254,667 was for the State; $18,869,636 for the counties; $13,585,907 for the cities; $34,716,608 for the school districts; $5,600,354 for the townships; and $335,059 for the other civil divisions. The average rate of levy per $100 of the assessed valuation was $1.02 for 1912, $1.95 for 1922, and $2.19 for 1932.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes					Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special		Poll	Licenses and permits						
						Inheritance	All other								
Grand total	1,892,000	$132,525	$70.04	$96,468	$79,028	$463	$789	$201	$16,007	$5,405	$270	$9,903	$22	$1,746	$7,836	$10,875
State government	1,892,000	33,855	17.89	23,517	7,321	431	405		15,360	692		4,986		779	3,262	619
Counties	1,892,000	24,530	12.97	19,877	19,324	32	364		157	79	124	2,691		408	1,351	
Cities [2]	1,032,291	29,736	28.81	13,659	13,048			129	482	4,510	146	47	18	514	597	10,245
School districts		38,244	(3)	33,968	33,968							1,722			2,554	
Townships		5,689	(3)	5,145	5,065			72	8			455	4	8	66	11
Other civil divisions		471	(3)	302	302					124		2		37	6	
ALLEN	21,391	1,233	57.64	793	783		3	4	3	58	2	43		5	41	291
County	21,391	263	12.29	218	214		3		1			20		3	22	
Cities	12,419	538	43.32	176	171			3	2	58	2			2	9	291
School districts		352	(3)	329	329							16			7	
Townships		80	(3)	70	69			1				7			3	
Other civil divisions																
ANDERSON	13,400	624	46.57	428	426			1	1	24		35		5	31	101
County	13,400	219	16.34	184	183				1			31		2	2	
Cities	4,839	183	37.82	53	52			1		24				3	2	101
School districts		220	(3)	189	189							4			27	
Townships		1	(3)	1	1											
Other civil divisions		1	(3)	1	1											
ATCHISON	24,000	1,040	43.33	884	852	1	19		12	53	2	48		5	43	5
County	24,000	278	11.58	204	179	1	19		5	8	1	40		4	21	
Cities	14,448	300	20.76	251	244				7	37	1	1		1	4	5
School districts		391	(3)	366	366							7			18	
Townships		63	(3)	63	63											
Other civil divisions		8	(3)							8						

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.

[2] Exclusive of the cities of Galena, Cherokee County, Garden City, Finney County, and Holton, Jackson County, for which no reports were received.

[3] Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS													
		Total	Per capita	Taxes						Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	*Earnings* of general departments	*Earnings* of public-service enterprises
				Total	General property	Special		Poll	Licenses and permits							
						Inheritance	All other									
BARBER	10,300	$623	$60.49	$458	$454	----	$2	$1	$1	$26	$1	$80	----	$2	$44	$12
County	10,300	192	18.64	170	168	----	2	----	----	----	1	14	----	1	6	----
Cities	4,795	65	13.56	25	23	----	----	1	1	26	----	----	----	1	1	12
School districts	----	316	(2)	216	216	----	----	----	----	----	----	64	----	----	36	----
Townships	----	49	(2)	46	46	----	----	----	----	----	----	2	----	----	1	----
Other civil divisions	----	1	(2)	1	1	----	----	----	----	----	----	----	----	----	----	----
BARTON	20,000	1,031	51.55	842	830	----	3	4	5	24	2	77	----	8	29	49
County	20,000	290	14.50	247	243	----	3	----	1	----	----	24	----	4	15	----
Cities	11,213	264	23.54	185	178	----	----	3	4	24	2	----	----	4	----	49
School districts	----	390	(2)	326	326	----	----	----	----	----	----	51	----	----	13	----
Townships	----	87	(2)	84	83	----	----	1	----	----	----	2	----	----	1	----
BOURBON	22,386	949	42.39	720	715	----	1	----	4	58	4	56	----	7	46	58
County	22,386	363	16.22	283	280	----	1	----	2	16	1	49	----	3	11	----
Cities	12,425	237	19.07	127	125	----	----	----	2	42	3	----	----	4	3	58
School districts	----	342	(2)	304	304	----	----	----	----	----	----	6	----	----	32	----
Townships	----	6	(2)	5	5	----	----	----	----	----	----	1	----	----	----	----
Other civil divisions	----	1	(2)	1	1	----	----	----	----	----	----	----	----	----	----	----
BROWN	20,553	1,008	49.04	788	776	----	3	5	4	24	11	14	----	11	57	103
County	20,553	270	13.14	241	237	----	3	----	1	----	10	6	----	5	8	----
Cities	9,898	249	25.16	106	100	----	----	3	3	24	1	----	----	6	9	103
School districts	----	394	(2)	347	347	----	----	----	----	----	----	8	----	----	39	----
Townships	----	92	(2)	91	89	----	----	2	----	----	----	----	----	----	1	----
Other civil divisions	----	3	(2)	3	3	----	----	----	----	----	----	----	----	----	----	----
BUTLER	35,904	2,037	56.73	1,578	1,569	$1	4	2	2	49	7	165	$1	17	83	137
County	35,904	513	14.29	445	439	1	4	----	1	----	3	36	----	13	16	----
Cities	18,014	383	21.26	167	165	----	----	1	1	49	4	----	1	4	21	137
School districts	----	981	(2)	816	816	----	----	----	----	----	----	122	----	----	43	----
Townships	----	160	(2)	150	149	----	----	1	----	----	----	7	----	----	3	----

CHASE	6,952	378	53.37	322	316	2	3		1			14		3	32	7
County	6,952	123	17.69	93	87	2	3		1			11		2	17	
Cities	2,337	30	12.84	22	22									1		7
School districts		221	(3)	203	203							3			15	
Townships		4	(3)	4	4											
CHAUTAUQUA	10,352	446	43.08	372	369		1	1	1	4	1	18		8	31	12
County	10,352	146	14.10	126	125		1					12		2	6	
Cities	4,367	68	15.57	45	43			1	1	4	1			6		12
School districts		230	(3)	199	199							6			25	
Townships		1	(3)	1	1											
Other civil divisions		1	(3)	1	1											
CHEROKEE	31,457	1,053	33.47	822	815		1	1	5	19	1	55		6	95	55
County	31,457	323	10.27	268	265		1		2		1	38		6	10	
Cities [4]	11,414	201	17.61	120	116			1	3	19					7	55
School districts		521	(3)	426	426							17			78	
Townships		8	(3)	8	8											
CHEYENNE	7,200	293	40.69	255	254		1			4		16		3	11	4
County	7,200	91	12.64	73	72		1					11		3	4	
Cities	1,684	21	12.47	12	12					4					1	4
School districts		157	(3)	148	148							3			6	
Townships		24	(3)	22	22							2				
CLARK	4,796	348	72.56	270	269		1				1	24		1	27	25
County	4,796	154	32.11	129	128		1				1	22			2	
Cities	2,326	53	22.79	27	27									1		25
School districts		139	(3)	112	112							2			25	
Townships		2	(3)	2	2											
CLAY	14,600	724	49.59	480	467	5	2	2	4	27	1	30		9	57	120
County	14,600	130	8.90	103	94	5	2		2			15		3	9	
Cities	5,835	233	39.93	65	62			1	2	27	1	7		6	7	120
School districts		299	(3)	251	251							7			41	
Townships		59	(3)	58	57			1				1				
Other civil divisions		3	(3)	3	3											
CLOUD	18,100	853	47.13	669	657		6	2	4	34	1	43		4	44	58
County	18,100	207	11.44	172	165		6		1			20		3	12	
Cities	9,250	219	23.68	122	117			2	3	34	1	1		1	2	58
School districts		360	(3)	311	311							19			30	
Townships		67	(3)	64	64							3				
Other civil divisions																
COFFEY	13,653	508	37.21	377	372		1	2	2	20	1	71	3	4	24	8
County	13,653	182	13.33	144	142		1		1			29		3	6	
Cities	4,678	59	12.61	29	27			1	1	20	1			1		8
School districts		212	(3)	161	161							34			17	
Townships		53	(3)	41	40			1				8	3		1	
Other civil divisions		2	(3)	2	2											

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.

[3] Not computed.

[4] Exclusive of the city of Galena, for which no report was received.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS														
		Total	Per capita	Taxes						Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special		Poll	Licenses and permits							
						Inheritance	All other									
COMANCHE	5,238	$328	$62.62	$233	$231		$1		$1		$1	$55		$2	$15	$22
County	5,238	142	27.11	94	92		1		1		1	41		2	4	
Cities	2,633	44	16.71	21	21										1	22
School districts		140	(3)	116	116							14			10	
Townships		2	(3)	2	2											
COWLEY	41,900	2,544	60.72	1,575	1,557	$1	5	$10	2	$155	7	100		14	100	593
County	41,900	454	10.84	391	385	1	5				2	30		9	22	
Cities	26,052	1,060	40.69	271	261			8	2	155	5			5	31	593
School districts		899	(3)	788	788							65			46	
Townships		131	(3)	125	123			2				5			1	
CRAWFORD	49,329	1,820	36.90	1,381	1,351		1	1	28	102	9	73		11	58	186
County	49,329	357	7.24	300	298		1		1		2	33		4	18	
Cities	29,757	613	20.60	301	273			1	27	102	7	10		7		186
School districts		777	(3)	708	708							30			39	
Townships		73	(3)	72	72										1	
DECATUR	9,000	462	51.33	367	365		1	1			1	42		2	15	35
County	9,000	107	11.89	63	62		1				1	38		2	3	
Cities	2,728	63	23.09	23	23										5	35
School districts		233	(3)	224	224							3			6	
Townships		59	(3)	57	56			1				1			1	
DICKINSON	25,900	1,374	53.05	1,020	1,003		5	6	6	66	1	49		11	64	163
County	25,900	295	11.39	242	236		5		1			29		5	19	
Cities	14,044	442	31.47	200	191			4	5	66	1	1		6	5	163
School districts		546	(3)	494	494							12			40	
Townships		89	(3)	82	80			2				7				
Other civil divisions		2	(3)	2	2											

DONIPHAN	14,200	749	52 75	597	588		2	5	2	7	1	24			60	50
County	14,200	225	15.85	197	194		2		1		1	13			14	
Cities	4,514	138	30.57	72	70			1	1	5		1			10	50
School districts		273	(3)	230	230							8			35	
Townships		111	(3)	98	94			4				12			1	
Other civil divisions		2	(3)							2						
DOUGLAS	25,300	1,507	59.57	1,075	1,059		5	5	6	72	2	69		4	107	178
County	25,300	375	14 82	278	272		5		1		2	59		3	33	
Cities	15,914	591	37.14	307	298			4	5	72				1	33	178
School districts		448	(3)	403	403							5			40	
Townships		92	(3)	86	85			1				5			1	
Other civil divisions		1	(3)	1	1											
EDWARDS	7,300	540	73 97	419	412		3	2	2	15	1	62		5	25	13
County	7,300	169	23.15	146	143		3				1	12		4	5	
Cities	3,462	80	23 11	50	48			1	1	15				1	1	13
School districts		254	(3)	188	188							48			18	
Townships		37	(3)	35	33			1	1			2				
ELK	2,200	378	41.09	319	317			2				12		4	39	4
County	2,200	98	10 65	81	81							5		3	9	
Cities	3,550	65	18 31	59	58			1						1	1	4
School districts		161	(3)	131	131							3			27	
Townships		54	(3)	48	47			1				4			2	
ELLIS	16,200	615	37.96	434	427		2	2	3	58		27		7	25	64
County	16,200	161	9.94	130	127		2		1			22		1	8	
Cities	7,212	220	30 50	90	86			2	2	58		1		6	1	64
School districts		187	(3)	167	167							4			16	
Townships		47	(3)	47	47											
ELLSWORTH	10,132	635	62.67	483	478			3	2	7		34			34	77
County	10,132	162	15.99	131	130				1			22			9	
Cities	4,579	142	31.01	53	51			1	1	7					5	77
School districts		279	(3)	255	255							4			20	
Townships		52	(3)	44	42			2				8				
FINNEY	11,600	505	43 53	436	434		1		1		1	44		4	20	
County	11,600	252	21.72	201	199		1		1		1	39		4	7	
Cities [5]																
School districts		253	(3)	235	235							5			13	
Townships																
FORD	21,700	1,023	47.14	783	761		7	4	11	97	4	46		3	30	60
County	21,700	246	11.34	214	204		7		3			18		3	11	
Cities	13,002	343	26 38	177	165			4	8	97	4				5	60
School districts		379	(3)	341	341							24			14	
Townships		55	(3)	51	51							4				

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[3] Not computed.
[5] No report was received for Garden City, the only city in the county.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS														
		Total	Per capita	Taxes						Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special		Poll	Licenses and permits							
						Inheritance	All other									
FRANKLIN	22,000	$1,289	$58.59	$836	$809	----	$15	$4	$8	$57	$3	$90	----	$14	$61	$228
County	22,000	357	16.23	276	258	----	15	----	3	----	1	71	----	6	3	----
Cities	12,413	425	34.24	124	115	----	----	4	5	56	2	----	----	8	7	228
School districts	----	419	(3)	363	363	----	----	----	----	----	----	6	----	----	50	----
Townships	----	87	(3)	73	73	----	----	----	----	----	----	13	----	----	1	----
Other civil divisions	----	1	(3)	----	----	----	----	----	----	1	----	----	----	----	----	----
GEARY	14,500	637	43.93	500	493	----	2	2	3	30	1	27	----	6	25	48
County	14,500	156	10.76	131	127	----	2	----	2	----	----	17	----	3	5	----
Cities	7,707	192	24.91	110	107	----	----	2	1	30	1	----	----	3	----	48
School districts	----	250	(3)	222	222	----	----	----	----	----	----	8	----	----	20	----
Townships	----	39	(3)	37	37	----	----	----	----	----	----	2	----	----	----	----
GOVE	5,800	264	45.52	225	222	----	2	1	----	----	----	13	----	2	19	5
County	5,800	62	10.69	48	46	----	2	----	----	----	----	8	----	2	4	----
Cities	1,457	34	23.34	28	28	----	----	----	----	----	----	----	----	----	1	5
School districts	----	144	(3)	130	130	----	----	----	----	----	----	3	----	----	11	----
Townships	----	24	(3)	19	18	----	----	1	----	----	----	2	----	----	3	----
GRAHAM	7,800	356	45.64	280	277	----	1	----	2	10	----	26	----	----	16	24
County	7,800	102	13.08	71	69	----	1	----	1	----	----	22	----	----	9	----
Cities	1,412	55	38.95	20	19	----	----	----	1	10	----	----	----	----	1	24
School districts	----	167	(3)	157	157	----	----	----	----	----	----	4	----	----	6	----
Townships	----	32	(3)	32	32	----	----	----	----	----	----	----	----	----	----	----
GRANT	3,400	158	46.47	132	130	----	1	----	1	3	1	10	----	2	5	5
County	3,400	70	20.59	54	53	----	1	----	----	----	1	9	----	2	4	----
Cities	1,140	24	21.05	16	15	----	----	----	1	3	----	----	----	----	----	5
School districts	----	64	(3)	62	62	----	----	----	----	----	----	1	----	----	1	----
Townships	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----

GRAY	6,500	388	59.69	315	312		1	1	1		1	27		1	12	32
County	6,500	120	18.46	91	89		1		1		1	23		1	4	
Cities	2,399	57	23.76	25	24			1								32
School districts		210	(2)	198	198							4			8	
Townships		1	(2)	1	1											
GREELEY	1,800	128	71.11	101	100		1			1		21		1	4	
County	1,800	53	29.44	32	31		1					18		1	2	
Cities	666	10	15.02	9	9					1						
School districts		52	(2)	50	50										2	
Townships		13	(2)	10	10							3				
GREENWOOD	20,000	1,187	59.35	999	990		3	2	4	36	1	45	$1	6	53	46
County	20,000	258	12.90	216	211		3		2			23		5	14	
Cities	7,326	277	37.81	191	188			1	2	36	1	1		1	1	46
School districts		511	(2)	468	468							7			36	
Townships		141	(2)	124	123			1				14	1		2	
HAMILTON	3,500	236	67.43	203	203							20			5	8
County	3,500	98	28.00	87	87							11				
Cities	1,518	38	25.03	30	30											8
School districts		97	(2)	84	84							8			5	
Townships		3	(2)	2	2							1				
HARPER	12,823	644	50.22	496	490		2	2	2	29		33		7	55	24
County	12,823	186	14.51	144	141		2		1			21		3	18	
Cities	5,838	125	21.41	62	60			1	1	29				4	6	24
School districts		279	(2)	243	243							7			29	
Townships		54	(2)	47	46			1				5			2	
HARVEY	22,400	1,050	46.88	830	814			8	8	69	3	31	1	11	34	71
County	22,400	236	10.54	207	206				1			15		3	11	
Cities	14,792	315	21.30	156	143			6	7	69	3	2	1	8	5	71
School districts		432	(2)	406	406							9			17	
Townships		67	(2)	61	59			2				5			1	
HASKELL	3,000	217	72.33	166	165		1			3		21			27	
County	3,000	87	29.00	63	62		1					20			4	
Cities	1,181	27	22.86	19	19					3					5	
School districts		102	(2)	83	83							1			18	
Townships		1	(2)	1	1											
HODGEMAN	4,200	269	64.05	217	215		1		1		2	25		1	4	20
County	4,200	137	32.62	109	108		1				2	23			3	
Cities	1,168	42	35.96	21	20				1					1		20
School districts		89	(2)	86	86							2			1	
Townships		1	(2)	1	1											

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS														
		Total	Per capita	Taxes						Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special		Poll	Licenses and permits							
						Inheritance	All other									
JACKSON	14,776	$599	$40.54	$527	$524	----	----	$2	$1	$6	----	$29	----	$2	$35	----
County	14,776	198	13.40	165	164	----	----	----	1	----	----	17	----	2	14	----
Cities [5]	2,058	16	7.77	16	15	----	----	1	----	----	----	----	----	----	----	----
School districts	----	301	(3)	274	274	----	----	----	----	----	----	6	----	----	21	----
Townships	----	77	(3)	71	70	----	----	1	----	----	----	6	----	----	----	----
Other civil divisions	----	7	(3)	1	1	----	----	----	----	6	----	----	----	----	----	----
JEFFERSON	14,129	776	54.92	590	578	$1	$9	1	1	20	$1	120	----	1	36	$8
County	14,129	391	27.67	316	306	1	9	----	----	----	1	46	----	1	27	----
Cities	4,320	76	17.59	54	52	----	----	1	1	13	----	----	----	----	1	8
School districts	----	297	(3)	216	216	----	----	----	----	----	----	73	----	----	8	----
Townships	----	4	(3)	3	3	----	----	----	----	----	----	1	----	----	----	----
Other civil divisions	----	8	(3)	1	1	----	----	----	----	7	----	----	----	----	----	----
JEWELL	14,462	607	41.97	519	514	----	1	4	----	2	----	28	----	4	39	15
County	14,462	161	11.13	132	131	----	1	----	----	----	----	17	----	4	8	----
Cities	3,794	87	22.93	70	69	----	----	1	----	2	----	----	----	----	----	15
School districts	----	285	(3)	249	249	----	----	----	----	----	----	5	----	----	31	----
Townships	----	74	(3)	68	65	----	----	3	----	----	----	6	----	----	----	----
JOHNSON	28,700	1,142	39.79	944	928	1	8	3	4	14	----	40	----	33	84	27
County	28,700	383	13.34	300	290	1	8	----	1	----	----	23	----	30	30	----
Cities	6,382	100	15.67	56	52	----	----	1	3	14	----	----	----	1	2	27
School districts	----	520	(3)	459	459	----	----	----	----	----	----	10	----	----	51	----
Townships	----	138	(3)	128	126	----	----	2	----	----	----	7	----	2	1	----
Other civil divisions	----	1	(3)	1	1	----	----	----	----	----	----	----	----	----	----	----

KEARNEY	3,300	203	61.52	137	136				1		1	25			20	20
County	3,300	89	26.97	54	53				1		1	19			15	
Cities	1,064	33	31.02	13	13											20
School districts		72	(2)	66	66							1			5	
Townships		9	(2)	4	4							5				
KINGMAN	11,674	721	61.76	475	469		3	1	2	23	1	70	$1	2	98	51
County	11,674	289	24.76	170	166		3		1		1	35		2	81	
Cities	4,445	114	25.65	39	38				1	23			1			51
School districts		262	(2)	216	216							29			17	
Townships		56	(2)	50	49			1				6				
KIOWA	6,035	290	48.05	211	210		1				2	19		2	18	38
County	6,035	83	13.75	62	61		1				1	17		2	1	
Cities	2,525	65	25.74	23	23						1				3	38
School districts		142	(2)	126	126							2			14	
LABETTE	31,346	1,456	46.45	1,115	1,104		1		10	51		40	4	16	71	159
County	31,346	362	11.55	314	311		1		2			21		2	25	
Cities	20,166	472	23.41	227	219				8	51			4	14	17	159
School districts		619	(2)	571	571							19			29	
Townships		3	(2)	3	3											
LANE	3,500	230	65.71	167	162	1	3		1	1		35		1	4	22
County	3,500	83	23.71	59	54	1	3		1			21		1	2	
Cities	803	36	44.83	13	13					1						22
School districts		89	(2)	85	85							2			2	
Townships		22	(2)	10	10							12				
LEAVENWORTH	43,400	1,622	37.37	1,126	1,108		4		14	85	9	110		62	48	182
County	43,400	398	9.17	318	312		4		2		4	54			22	
Cities	19,281	741	38.43	395	383				12	84	5	3		62	10	182
School districts		414	(2)	347	347							52			15	
Townships		67	(2)	65	65							1			1	
Other civil divisions		2	(2)	1	1					1						
LINCOLN	9,707	457	47.06	343	338		5					60		4	14	36
County	9,707	189	19.47	145	140		5					32		4	8	
Cities	3,006	76	25.28	39	39										1	36
School districts		183	(2)	159	159							28			5	
Townships		8	(2)	8	8											
Other civil divisions		1	(2)	1	1											
LINN	13,534	562	41.53	478	475		1	2		8	1	43		3	17	12
County	13,534	231	17.07	191	190		1				1	32		3	4	
Cities	4,035	60	14.87	39	38			1		8					1	12
School districts		214	(3)	198	198							5			11	
Townships		56	(2)	49	48			1				6			1	
Other civil divisions		1	(2)	1	1											

[1] For an explanation of the population used in computing per *capita* figures, see text discussion, p. v.
[2] Not computed.
[3] Exclusive of the city of Holton, for which no report was received.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS														
		Total	Per capita	Taxes						Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special		Poll	Licenses and permits							
						Inheritance	All other									
LOGAN	4,300	$390	$90.70	$263	$259		$1	$1	$2	$10	$1	$21		$5	$47	$43
County	4,300	89	20.70	51	49		1		1			15		4	19	
Cities	1,624	78	48.03	23	21			1	1	10	1			1		43
School districts		197	(3)	166	166							3			28	
Townships		26	(3)	23	23							3				
LYON	29,800	1,649	55.34	1,275	1,254		4	8	9	89	7	104		4	25	145
County	29,800	460	15.44	384	379		4		1		7	54		4	11	
Cities	17,309	504	29.12	269	254			7	8	89		1				145
School districts		578	(3)	531	531							33			14	
Townships		107	(3)	91	90			1				16				
MCPHERSON	23,900	1,178	49.29	810	797		4	5	4	29	3	40		6	122	168
County	23,900	309	12 93	249	244		4		1			26		5	29	
Cities	11,563	347	30 01	141	135			3	3	28	3			1	6	168
School districts		441	(3)	348	348							7			86	
Townships		80	(3)	72	70			2				7			1	
Other civil divisions		1	(3)							1						
MARION	20,739	944	45.52	755	745		2	3	5	44	2	50		8	40	45
County	20,739	209	10.08	168	162		2		4		2	23		7	9	
Cities	8,475	207	24.42	115	112			2	1	44				1	2	45
School districts		436	(3)	391	391							16			29	
Townships		69	(3)	58	57			1				11				
Other civil divisions		23	(3)	23	23											
MARSHALL	23,100	1,198	51.86	843	832		3	4	4	112	1	104	$1	6	85	46
County	23,100	441	19.09	322	317		3		2	29	1	49		5	35	
Cities	9,830	247	25.13	115	110			3	2	83			1	1	2	45
School districts		407	(3)	312	312							48			47	
Townships		102	(3)	93	92			1				7			1	1
Other civil divisions		1	(3)	1	1											

MEADE	7,100	421	59.30	318	314		2		2	17		16	1	4	32	33
County	7,100	136	19.15	115	113		2					14		4	3	
Cities	3,159	89	28.17	38	37				1	17			1			33
School districts		158	(2)	127	127							2			29	
Townships		38	(2)	38	37				1							
MIAMI	21,500	952	44.28	747	729		14	1	3	15		37		9	34	110
County	21,500	421	19.58	373	358		14		1			30		8	10	
Cities	9,219	205	22.24	75	72			1	2	15		4		1		110
School districts		325	(2)	298	298							3			24	
Townships		1	(2)	1	1											
MITCHELL	12,774	681	53.31	446	437	$1	3	3	2	32		26		4	60	113
County	12,774	173	13.54	152	147	1	3		1			12		3	6	
Cities	5,813	185	31.83	42	39			2	1	32				1	7	103
School districts		257	(2)	203	203							7			47	
Townships		64	(2)	47	46			1				7				10
Other civil divisions		2	(2)	2	2											
MONTGOMERY	51,700	2,881	55.73	2,084	2,054		2	9	19	123	3	66	1	12	77	515
County	51,700	445	8.61	390	383		2		5			24		7	24	
Cities	37,883	1,129	29.80	477	455			8	14	123	3	1	1	5	4	515
School districts		1,187	(2)	1,114	1,114							25			48	
Townships		115	(2)	98	97			1				16			1	
Other civil divisions		5	(2)	5	5											
MORRIS	11,859	492	41.49	428	423		1	3	1			19		3	24	18
County	11,859	132	11.13	113	112		1					12		3	4	
Cities	4,705	74	15.73	55	52			2	1						1	18
School districts		229	(2)	206	206							5			18	
Townships		56	(2)	53	52			1				2			1	
Other civil divisions		1	(2)	1	1											
MORTON	4,200	183	43.57	150	147		1		2	2	1	16			14	
County	4,200	55	13.10	32	30		1		1		1	14			8	
Cities	1,978	27	13.65	25	24				1	2						
School districts		97	(2)	89	89							2			6	
Townships		4	(2)	4	4											
NEMAHA	18,342	935	50.98	692	680	1	4	3	4	48		31		5	39	120
County	18,342	254	13.85	225	218	1	4		2			16		3	10	
Cities	6,637	257	38.72	90	88			1	1	45				2		120
School districts		308	(2)	271	271							11			26	
Townships		112	(2)	105	102			2	1			4			3	
Other civil divisions		4	(2)	1	1					3						

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes						Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special		Poll	Licenses and permits							
						Inheritance	All other									
NEOSHO	22,665	$1,204	$53.12	$655	$643		$5	$3	$4	$33	$1	$86		$5	$76	$348
County	22,665	274	12.09	224	219		5					45		3	2	
Cities	13,318	419	31.46	31	24			3	4	32	1			2	5	348
School districts		431	(2)	331	331							38			62	
Townships		79	(2)	69	69							3			7	
Other civil divisions		1	(2)							1						
NESS	8,500	416	48.94	369	365		1	2	1	8	1	15		3	16	4
County	8,500	120	14.12	98	96		1		1		1	13		3	5	
Cities	2,952	26	8.81	14	13			1		8						4
School districts		227	(2)	217	217										10	
Townships		43	(2)	40	39			1				2			1	
NORTON	11,700	647	55.30	486	479		1	3	3	34		22		5	35	65
County	11,700	136	11.62	116	114		1		1			13		3	4	
Cities	4,412	165	37.40	60	57			2	1	34				2	4	65
School districts		287	(2)	256	256							4			27	
Townships		59	(2)	54	52			1	1			5				
OSAGE	17,538	776	44.25	583	577	$1	1	2	2	24		54		3	40	72
County	17,538	226	12.89	171	168	1	1		1			43		3	9	
Cities	6,362	149	23.42	57	55			1	1	20						72
School districts		314	(2)	280	280							4			30	
Townships		83	(2)	75	74			1				7			1	
Other civil divisions		4	(2)							4						
OSBORNE	11,568	637	55.07	495	488		3	2	2	4		51			30	57
County	11,568	174	15.04	157	153		3		1			10			7	
Cities	4,570	120	26.26	58	57			1		4					1	57
School districts		283	(2)	226	226							35			22	
Townships		60	(2)	54	52			1	1			6				

OTTAWA	9,819	527	53 67	393	381		8	2	2	8		41		3	38	44
County	9,819	179	18.23	133	129		8		1			33		2	6	
Cities	3,381	90	26.62	36	34			1	1	8				1	1	44
School districts		220	(3)	186	186							5			29	
Townships		38	(3)	33	32			1				3			2	
PAWNEE	10,700	669	62.52	450	475		2	2	1	4	1	27		3	54	100
County	10,700	106	9.91	85	83		2				1	11		3	6	
Cities	4,203	185	44 02	71	69			1	1	4					10	100
School districts		284	(3)	242	242							4			38	
Townships		91	(3)	79	78			1				12				
Other civil divisions		3	(3)	3	3											
PHILLIPS	12,159	546	44.91	450	445		2	1	2	14	1	20			39	22
County	12,159	154	12.67	133	130		2		1		1	13			7	
Cities	3,773	99	26.24	62	61				1	14					1	22
School districts		244	(3)	208	208							5			31	
Townships		49	(3)	47	46			1				2				
POTTAWATOMIE	15,862	847	53.40	683	677	1	2	2	1	18	1	23		4	55	63
County	15,862	301	18.98	266	263	1	2			1	1	12		3	18	
Cities	5,887	153	26.84	83	81			1	1	6				1	5	63
School districts		293	(3)	255	255							9			29	
Townships		81	(3)	78	77			1				2			1	
Other civil divisions		14	(3)	1	1					11					2	
PRATT	13,400	879	65 60	600	590		3		7	34	1	50		8	28	158
County	13,400	204	15.22	152	144		3		5		1	39		8	4	
Cities	7,952	261	32.82	68	66				2	34					1	158
School districts		358	(3)	332	332							4			22	
Townships		56	(3)	48	48							7			1	
RAWLINS	7,500	362	48.27	300	299		1			1		33		2	24	2
County	7,500	120	16 00	81	80		1					23		2	14	
Cities	2,038	22	10 79	19	19					1						2
School districts		171	(3)	157	157							5			9	
Townships		49	(3)	43	43							5			1	
RENO	48,400	2,282	47.15	2,008	1,962		5	1	40	138	1	59		5	65	6
County	48,400	454	9.38	393	382		5		6		1	40		4	16	
Cities	33,312	661	19.84	510	476				34	138				1	6	6
School districts		1,077	(3)	1,022	1,022							12			43	
Townships		90	(3)	83	82			1				7				
REPUBLIC	14,745	690	46.80	507	499		2	4	2	38		31		1	55	58
County	14,745	192	13.02	166	163		2		1			21			5	
Cities	4,862	127	26.12	30	27			2	1	38				1		58
School districts		304	(3)	250	250							4			50	
Townships		65	(3)	59	57			2				6				
Other civil divisions		2	(3)	2	2											

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[3] Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS													
		Total	Per capita	Taxes						Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special		Poll	Licenses and permits							
						Inheritance	All other									
RICE	13,800	$885	$64.13	$679	$869	----	$3	$3	$4	$15	$1	$77	----	$6	$37	$70
County	13,800	269	19.49	225	221	----	3	----	1	----	----	26	----	3	15	----
Cities	6,985	193	27.20	101	96	----	----	2	3	15	1	----	----	1	2	70
School districts	----	356	(3)	288	288	----	----	----	----	----	----	48	----	----	20	----
Townships	----	70	(3)	65	64	----	----	1	----	----	----	3	----	2	----	----
RILEY	19,882	1,080	54.32	845	833	----	----	3	9	69	2	52	----	4	46	62
County	19,882	313	15.74	259	256	----	----	----	3	----	1	40	----	1	12	----
Cities	12,149	306	25.19	168	160	----	----	3	5	68	1	----	----	1	6	62
School districts	----	388	(3)	352	352	----	----	----	----	----	----	8	----	----	28	----
Townships	----	71	(3)	66	65	----	----	----	1	----	----	3	----	2	----	----
Other civil divisions	----	2	(3)	----	----	----	----	----	----	1	----	1	----	----	----	----
ROOKS	9,534	437	45.84	316	312	----	1	1	2	10	----	33	----	3	24	51
County	9,534	85	8.92	64	62	----	1	----	1	----	----	12	----	2	7	----
Cities	2,926	94	32.13	28	27	----	----	----	1	10	----	----	----	----	5	51
School districts	----	201	(3)	171	171	----	----	----	----	----	----	19	----	----	11	----
Townships	----	57	(3)	53	52	----	----	1	----	----	----	2	----	1	1	----
RUSH	9,200	390	42.39	332	330	$1	----	----	1	5	----	21	----	1	29	2
County	9,200	103	11.20	81	80	1	----	----	----	----	----	15	----	----	7	----
Cities	2,955	45	15.23	35	34	----	----	----	1	5	----	----	----	1	2	2
School districts	----	190	(3)	168	168	----	----	----	----	----	----	2	----	----	20	----
Townships	----	52	(3)	48	48	----	----	----	----	----	----	4	----	----	----	----
RUSSELL	11,100	689	62.07	479	473	----	2	2	2	29	----	32	----	2	87	60
County	11,100	183	16.49	155	152	----	2	----	1	----	----	15	----	2	11	----
Cities	4,526	169	37.34	67	65	----	----	1	1	29	----	----	----	----	13	60
School districts	----	271	(3)	194	194	----	----	----	----	----	----	14	----	----	63	----
Townships	----	66	(3)	63	62	----	----	1	----	----	----	3	----	----	----	----

SALINE	30,100	1,915	63.62	1,486	1,467	1	4	1	13	121	5	66		15	58	164
County	30,100	436	14.49	384	375	1	4		4			27		11	14	
Cities	22,106	671	30.35	364	355				9	120	5			4	14	164
School districts		752	(2)	690	690							33			29	
Townships		55	(2)	48	47			1				6			1	
Other civil divisions		1	(2)							1						
SCOTT	4,100	251	61.22	203	201		1		1			20		2	26	
County	4,100	66	16.10	37	36		1					16		2	11	
Cities	1,544	52	33.68	38	37				1						14	
School districts		114	(2)	111	111							2			1	
Townships		19	(2)	17	17							2				
SEDGWICK	143,900	6,969	48.43	5,406	5,284	2	22		98	792	95	233	$2	108	295	38
County	143,900	1,411	9.81	1,063	1,036	2	22		3	25	45	142		39	97	
Cities	120,288	2,679	22.27	1,626	1,531				95	765	50	5	2	69	124	38
School districts		2,676	(2)	2,554	2,554							51			71	
Townships		176	(2)	138	138							35			3	
Other civil divisions		27	(2)	25	25					2						
SEWARD	8,400	550	65.48	379	374		1	1	3	78	1	14			48	30
County	8,400	162	19.29	106	104		1		1			10			46	
Cities	5,490	191	34.79	82	79			1	2	78	1					30
School districts		187	(2)	181	181							4			2	
Townships		10	(2)	10	10											
SHAWNEE	87,900	4,886	55.59	3,727	3,651	1	28	2	45	349	28	126	1	53	100	502
County	87,900	852	9.69	726	695	1	28		2		10	53		16	47	
Cities	66,379	2,136	32.18	1,206	1,163				43	349	18	3	1	37	20	502
School districts		1,758	(2)	1,677	1,677							52			29	
Townships		131	(2)	112	110			2				18			1	
Other civil divisions		9	(2)	6	6										3	
SHERIDAN	6,100	323	52.95	212	208		1	2	1	4	1	78		1	19	8
County	6,100	122	20.00	96	94		1		1		1	19		1	5	
Cities	1,199	41	34.20	20	19			1		4					9	8
School districts		119	(2)	58	58							56			5	
Townships		41	(2)	38	37			1				3				
SHERMAN	7,700	440	57.14	348	343		2		3	7	1	19		3	40	22
County	7,700	111	14.42	82	80		2					13		2	14	
Cities	3,985	96	24.09	65	64				1	7	1			1		22
School districts		210	(2)	183	183							1			26	
Townships		23	(2)	18	16				2			5				
SMITH	13,545	666	49.17	501	498		1	2		11	1	64		3	71	15
County	13,545	215	15.87	125	124		1				1	56		2	31	
Cities	3,724	135	36.25	107	106			1		11				1	1	15
School districts		244	(2)	200	200							6			38	
Townships		72	(2)	69	68			1				2			1	

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS														
		Total	Per capita	Taxes						Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special		Poll	Licenses and permits							
						Inheritance	All other									
STAFFORD	10,460	$609	$58.22	$423	$419	----	$1	$2	$1	$3	$1	$57	----	$5	$26	$89
County	10,460	150	14.34	133	132	----	1	----	----	----	----	8	----	3	6	----
Cities	4,358	158	36.26	58	56	----	----	1	1	3	1	----	----	2	----	89
School districts	----	251	(3)	189	189	----	----	----	----	----	----	43	----	----	19	----
Townships	----	50	(3)	43	42	----	----	1	----	----	----	6	----	----	1	----
STANTON	2,400	129	53.75	100	99	----	1	----	----	----	1	17	----	1	9	1
County	2,400	60	25.00	40	39	----	1	----	----	----	1	17	----	1	1	----
Cities	738	7	9.49	5	5	----	----	----	----	----	----	----	----	----	1	1
School districts	----	62	(3)	55	55	----	----	----	----	----	----	----	----	----	7	----
Townships	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----
STEVENS	4,800	292	60.83	229	228	----	----	----	1	13	1	14	----	3	17	15
County	4,800	69	14.38	41	41	----	----	----	----	----	1	9	----	3	15	----
Cities	1,617	69	42.67	40	39	----	----	----	1	13	----	----	----	----	1	15
School districts	----	135	(3)	131	131	----	----	----	----	----	----	3	----	----	1	----
Townships	----	19	(3)	17	17	----	----	----	----	----	----	2	----	----	----	----
SUMNER	28,960	1,692	58.43	1,178	1,163	----	2	4	9	50	2	100	----	30	117	215
County	28,960	405	13.98	326	321	----	2	----	3	----	----	50	----	14	15	----
Cities	15,346	547	35.64	190	181	----	----	3	6	44	2	----	----	15	81	215
School districts	----	613	(3)	548	548	----	----	----	----	----	----	45	----	----	20	----
Townships	----	121	(3)	114	113	----	----	1	----	----	----	5	----	1	1	----
Other civil divisions	----	6	(3)	----	----	----	----	----	----	6	----	----	----	----	----	----
THOMAS	7,600	478	62.89	329	328	----	1	----	----	23	1	28	----	7	27	63
County	7,600	111	14.61	73	72	----	1	----	----	----	1	14	----	7	16	----
Cities	3,419	102	29.83	13	13	----	----	----	----	23	----	1	----	----	2	63
School districts	----	221	(3)	208	208	----	----	----	----	----	----	5	----	----	8	----
Townships	----	44	(3)	35	35	----	----	----	----	----	----	8	----	----	1	----

TREGO	6,600	335	50.76	248	246			1	1	9	1	28		1	12	36	
County	6,600	93	14.09	60	59				1		1	23			9		
Cities	1,651	79	47.85	33	32			1		9				1		36	
School districts		124	(2)	118	118							3			3		
Townships		39	(2)	37	37							2					
WABAUNSEE	10,830	515	47.55	426	420		2	3	1	4	1	62		2	16	4	
County	10,830	177	16.34	139	136		2		1		1	30		2	5		
Cities	3,260	43	13.19	35	34			1		4						4	
School districts		219	(2)	180	180							29			10		
Townships		75	(2)	71	69			2				3			1		
Other civil divisions		1	(2)	1	1												
WALLACE	3,000	152	50.67	134	133		1					11			7		
County	3,000	45	15.00	32	31		1					10			3		
Cities	792	8	10.10	7	7										1		
School districts		92	(2)	88	88							1			3		
Townships		7	(2)	7	7												
WASHINGTON	17,112	744	43.48	585	574		4	5	2	9		52		5	76	17	
County	17,112	232	13.56	132	177		4		1			40		5	5		
Cities	5,554	95	17.10	66	64			1	1	9					3	17	
School districts		317	(2)	246	246							7			64		
Townships		100	(2)	91	87			4				5			4		
WICHITA	2,700	129	47.78	107	105		2					19		1	2		
County	2,700	65	24.07	45	43		2					18		1	1		
Cities	618	7	11.33	7	7												
School districts		57	(2)	55	55							1			1		
Townships																	
WILSON	18,646	1,116	59.85	753	747		1	3	2	14	1	79		5	24	240	
County	18,646	255	13.68	225	224		1				1	18		5	6		
Cities	9,034	338	37.41	81	77			2	2	14					2	240	
School districts		428	(2)	358	358							57			13		
Townships		90	(2)	85	84			1				4			1		
Other civil divisions		5	(2)	4	4										1		
WOODSON	8,526	368	43.16	244	241		1	2		40		23		2	27	32	
County	8,526	100	11.73	84	83		1					12		2	2		
Cities	3,181	87	27.35	15	13			2		40						32	
School districts		149	(2)	119	119							5			25		
Townships		32	(2)	26	26							6					
WYANDOTTE	144,500	9,128	63.17	5,350	5,137	$10	55	1	147	723	11	106	$5	250	89	2,594	
County	144,500	1,110	7.68	1,017	905	10	55		47			39		23	31		
Cities	124,965	5,159	41.28	1,687	1,586			1	100	654	11	4	5	190	14	2,594	
School districts		2,429	(2)	2,335	2,335							50			44		
Townships		117	(2)	105	105							12					
Other civil divisions		313	(2)	206	206					89		1		37			

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. V.
[2] Not computed.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, BY POPULATION GROUPS: 1932

[Revenue receipts expressed in thousands]

CITY	Estimated population[1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
Grand total	1,032,291	$29,736	$28.81	$13,659	$13,048	$129	$482	$4,510	$146	$47	$18	$514	$597	$10,245
30,000 population and over	303,900	9,864	32.46	4,450	4,213	-------	237	1,756	79	12	8	296	158	3,105
Kansas City	122,900	5,115	41.62	1,662	1,563	-------	99	642	11	4	5	190	14	2,587
Wichita	115,800	2,622	22.64	1,591	1,496	-------	95	765	50	5	2	69	124	16
Topeka	65,200	2,127	32.62	1,197	1,154	-------	43	349	18	3	1	37	20	502
8,000 to 30,000 population	267,791	8,081	30.18	3,785	3,591	42	152	1,264	41	17	6	122	145	2,701
Hutchinson	27,700	571	20.61	458	424	-------	34	108	-------	-------	-------	1	4	-------
Salina	20,900	655	31.34	353	344	-------	9	119	5	-------	-------	4	14	160
Pittsburg	18,200	438	24.07	222	198	-------	24	101	6	10	-------	6	-------	93
Leavenworth	17,600	713	40.51	380	368	-------	12	79	5	3	-------	62	10	174
Coffeyville	16,200	698	43.09	254	254	-------	-------	57	-------	-------	-------	-------	-------	387
Parsons	14,903	386	25.90	203	195	-------	8	48	-------	-------	4	13	11	107
Emporia	14,600	473	32.40	253	239	6	8	88	-------	-------	-------	-------	-------	132
Arkansas City	14,400	470	32.64	214	207	5	2	131	4	-------	-------	3	30	88
Lawrence	13,900	510	36.69	284	276	4	4	53	-------	-------	-------	-------	29	144
Atchison	13,100	278	21.22	238	231	-------	7	34	1	1	-------	1	3	-------
Independence	12,900	303	23.49	147	129	6	12	51	2	1	1	4	3	94
Newton	11,200	266	23.75	119	107	5	7	67	3	2	1	8	4	62
Dodge City	11,000	296	26.91	146	134	4	8	90	4	-------	-------	-------	5	51
Fort Scott	10,800	228	21.11	118	116	-------	2	42	3	-------	-------	4	3	58
Manhattan	10,500	289	27.52	154	146	3	5	68	1	-------	-------	1	6	59
El Dorado	10,311	196	19.01	103	102	-------	1	18	3	-------	-------	4	12	56
Chanute	10,277	365	35.52	6	-------	2	4	31	1	-------	-------	1	5	321
Ottawa	9,700	387	39.90	91	82	4	5	55	2	-------	-------	8	6	225
Winfield	9,600	559	58.23	42	39	3	-------	24	1	-------	-------	2	-------	490

2,500 to 8,000 population	156,147	5,440	34.84	2,145	2,055	38	52	302	18	15	2	57	150	2,251
Junction City	7,407	187	25.25	107	104	2	1	30	1			3		46
Wellington	7,405	406	54.83	111	104	2	5	27	1			14	79	174
Iola	7,160	390	54.47	117	113	2	2	38	1			1	1	232
Pratt	6,322	251	39.70	61	59		2	34					1	155
McPherson	6,147	284	46.20	94	89	2	3	23	3			1	5	158
Garden City [2]														
Concordia	5,792	136	23.48	75	71	1	3	28	1	1		1	1	29
Abilene	5,658	174	30.75	105	102	2	1	31	1	1		1	1	34
Great Bend	5,548	98	17.66	90	86	2	2		2			3		3
Liberal	5,294	190	35.89	81	78	1	2	78	1					30
Galena [2]														
Hays	4,618	152	32.91	71	68	1	2	48		1		6	1	25
Baxter Springs	4,541	128	28.19	77	75		2	16					6	29
Herington	4,519	185	40.94	54	50	1	3	28				4	3	96
Osawatomie	4,440	137	30.86	26	25		1	15		4		1		91
Clay Center	4,386	215	49.02	58	56	1	1	26	1	7		5	6	112
Cherryvale	4,251	72	16.94	41	38	2	1	8	1				1	21
Horton	4,049	163	40.26	49	45	2	2	21	1			6		86
Augusta	4,033	134	33.23	24	23	1		25	1				9	75
Marysville	4,013	118	29.40	45	42	2	1	71			1		1	
Paola	3,762	63	16.75	44	42	1	1							19
Eureka	3,698	197	53.27	129	127		2	36	1	1		1		29
Olathe	3,656	65	17.78	40	36	1	3	5					2	18
Goodland	3,626	94	25.92	63	62		1	7	1			1		22
Larned	3,532	182	51.53	69	67	1	1	4					9	100
Beloit	3,502	150	42.83	24	22	1	1	29				1	7	89
Fredonia	3,446	143	41.50	28	26	1	1						1	114
Neodesha	3,381	165	48.80	34	34			14						117
Hiawatha	3,302	55	16.66	32	30	1	1	1					7	15
Columbus	3,235	53	16.38	28	28			3						22
Hoisington	3,001	89	29.66	48	46	1	1	23				1		17
Anthony	2,947	74	25.11	41	39	1	1	29					4	
Lyons	2,939	77	26.20	60	58	1	1		1			1		15
Council Grove	2,898	59	20.36	45	43	1	1							14
Caney	2,794	46	16.46	25	24		1	7				1		13
Garnett	2,768	163	58.89	36	35	1		24				3	2	98
Norton	2,767	142	51.32	46	43	2	1	30				2	2	62
Kingman	2,752	105	38.15	30	29		1	23			1			51
Holton [2]														
Humboldt	2,558	98	38.31	37	36	1		20					1	40
Less than 2,500 population	304,453	6,351	20.86	3,279	3,189	49	41	688	8	3	2	39	144	2,188

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.

[2] Not available

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
			Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
Grand total	$129,550	$68.47	$84,415										$6,842	$7,591	$30,702
State government	33,655	17.79	16,513	$1,173	$1,009	$381	$3,833	$2,804	$5,689	$65	$45	$1,062	$452	208	1,050	15,884
Counties	25,025	13.23	19,358	5,713	742	211	6,475	2,485	2,862	11	11		848		1,221	4,446
Cities [1]	25,935	25.12	[2] 10,050											6,622	3,388	5,875
School districts	39,432	(3)	33,364						33,364						1,722	4,346
Townships	5,211	(3)	[2] 5,027											12	55	117
Other civil divisions	292	(3)	103									73	30		155	34
ALLEN	1,165	54.46	731											241	84	109
County	341	15.94	260	33	8		122	22	68				7		40	41
Cities	413	33.26	80											241	35	57
School districts	337	(3)	318						318						8	11
Townships	74	(3)	73												1	
ANDERSON	615	45.90	393											71	25	126
County	235	17.54	152	46	5		61	19	19				2		2	81
Cities	159	32.86	34											71	15	39
School districts	219	(3)	205						205						8	6
Townships	1	(3)	1													
Other civil divisions	1	(3)	1										1			
ATCHISON	1,061	44.21	942											5	76	38
County	311	12.96	242	40	7	1	66	31	3				94		43	26
Cities	287	19.86	262											5	20	
School districts	398	(3)	379						379						10	9
Townships	62	(3)	59													3
Other civil divisions	3	(3)													3	

BARBER	567	55.05	493													7	35	32
County	177	17.18	177	27	7		58	16	66					3				
Cities	55	11.47	24													7	24	
School districts	289	(2)	248						248								10	31
Townships	45	(2)	43														1	1
Other civil divisions	1	(2)	1											1				
BARTON	978	48.90	785													31	73	89
County	326	16.30	248	60	6		78	39	54					11			6	72
Cities	173	15.43	95													31	47	
School districts	392	(2)	357						357								19	16
Townships	87	(2)	85														1	1
BOURBON	897	40.07	645													31	34	187
County	359	16.04	209	47	6		84	22	46					4			4	146
Cities	203	16.34	126													31	21	25
School districts	325	(2)	300						300								9	16
Townships	9	(2)	9															
Other civil divisions	1	(2)	1											1				
BROWN	881	42.86	701													51	80	49
County	232	11.29	184	53	1	4	60	32	28					6			18	30
Cities	177	17.88	67													51	51	8
School districts	386	(2)	365						365								11	10
Townships	83	(2)	82															1
Other civil divisions	3	(2)	3										3					
BUTLER	2,017	56.18	1,597													87	82	251
County	527	14.68	395	125	26	2	53	51	121					17			12	120
Cities	408	22.65	185													87	52	84
School districts	921	(2)	866						866								18	37
Townships	161	(2)	151															10
CHASE	425	61.13	332													6	13	74
County	177	25.46	115	31	3	9	51	14	2					5			2	60
Cities	23	9.84	13													6	4	
School districts	222	(2)	201						201								7	14
Townships	3	(2)	3															
CHAUTAUQUA	400	38.64	329													9	31	31
County	152	14.68	124	21	5		61	10	22					5			3	25
Cities	45	10.30	22													9	13	1
School districts	200	(2)	180						180								15	5
Townships	2	(2)	2															
Other civil divisions	1	(2)	1										1					
CHEROKEE	958	30.45	773													40	64	81
County	336	10.68	262	94	1	7	120	29	3					8			34	40
Cities[4]	156	13.67	77													40	19	20
School districts	463	(2)	431						431								11	21
Townships	3	(2)	3															

[1] Exclusive of the cities of Galena, Cherokee County, Garden City, Finney County, and Holton, Jackson County, for which no reports were received.
[2] Not available by departments.
[3] Not computed.
[4] Exclusive of the city of Galena, for which no report was received.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS															
	Total	Per capita	Operation and maintenance of general departments											Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
CHEYENNE	$309	$42.92	$249											$4	$16	$40
County	112	15.56	83	$36	$5		$29	$9	$2				$2			29
Cities	19	11.28	6											4	9	
School districts	154	(3)	136						136						7	11
Townships	24	(3)	24													
CLARK	376	78.40	224											21	17	114
County	140	29.19	69	13	2		17	5	28				4		4	67
Cities	52	22.36	23											21	7	1
School districts	182	(3)	131						131						5	46
Townships	2	(3)	1												1	
CLAY	784	53.70	511											53	24	196
County	189	12.95	139	51	12	$4	33	21	3	$3			12		2	48
Cities	225	38.56	52											53	11	109
School districts	308	(3)	259						259						11	38
Townships	60	(3)	59													1
Other civil divisions	2	(3)	2										2			
CLOUD	874	48.29	611											44	33	186
County	184	10.17	162	49	2	1	67	12	26				5			22
Cities	141	15.24	70											44	27	
School districts	485	(3)	316						316						6	163
Townships	64	(3)	63													1
Other civil divisions																

COFFEY	553	40.50	440												8	15	90
County	240	17.58	174	41	5		72	9	42				5				66
Cities	52	11.12	23												8	4	17
School districts	211	(1)	193						193							11	7
Townships	48	(1)	48														
Other civil divisions	2	(1)	2										2				
COMANCHE	281	53.65	227												20	18	16
County	90	17.18	85	22	3		41	9	2				8			5	
Cities	40	15.19	8												20	4	8
School districts	148	(1)	131						131							9	8
Townships	3	(1)	3														
COWLEY	1,913	45.66	1,330												275	129	179
County	441	10.53	395	186	5	3	41	67	89				4			6	40
Cities	565	21.69	158												275	91	41
School districts	795	(1)	670						670							30	95
Townships	112	(1)	107													2	3
CRAWFORD	1,655	33.55	1,218												139	189	109
County	410	8.31	248	92	16	4	75	41	8				12			67	95
Cities	433	14.55	224												139	70	
School districts	748	(1)	688						688							49	11
Townships	64	(1)	58													3	3
DECATUR	439	48.78	372												24	30	13
County	111	12.33	111	42	5	1	48	8	3				4				
Cities	51	18.70	13												24	14	
School districts	221	(1)	193						193							16	12
Townships	56	(1)	55														1
DICKINSON	1,186	45.79	843												87	114	142
County	272	10.50	217	61	9	7	93	30	4				13			30	25
Cities	295	21.01	77												87	68	63
School districts	547	(1)	481						481							14	52
Townships	70	(1)	66													2	2
Other civil divisions	2	(1)	2										2				
DONIPHAN	747	52.61	520												49	50	128
County	214	15.07	171	35	7	3	45	29	47				5			4	39
Cities	104	23.04	35												49	20	
School districts	337	(1)	232						232							22	83
Townships	90	(1)	81													3	6
Other civil divisions	2	(1)	1										$1			1	
DOUGLAS	1,470	58.10	1,087												174	63	146
County	322	12.73	256	54	8	5	108	45	32				4			11	55
Cities	573	36.01	355												174	44	
School districts	490	(1)	391						391							8	91
Townships	83	(1)	83														
Other civil divisions	2	(1)	2										2				

[1] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
EDWARDS	$532	$72 88	$401										$15	$28	$88
County	150	20. 55	146	$58	$5		$21	$18	$30	$1			$13	1	3
Cities	44	12 71	19										14	11	
School districts	300	(3)	210						210					8	82
Townships	38	(3)	26										1	8	3
ELK	375	40. 76	344										3	22	6
County	109	11. 85	109	25	4	$2	42	8	20				8		
Cities	52	14. 65	31										3	17	1
School districts	160	(3)	151						151					4	5
Townships	54	(3)	53											1	
ELLIS	527	32. 53	354										36	68	69
County	158	9. 75	105	40	7		22	16	16				4		53
Cities	145	20. 11	47										36	51	11
School districts	179	(3)	158						158					16	5
Townships	45	(3)	44											1	
ELLSWORTH	537	53. 00	411										50	19	57
County	148	14. 61	108	33	4	1	36	15	15				4		40
Cities	112	24. 46	42										50	14	6
School districts	233	(3)	217						217					5	11
Townships	44	(3)	44												
FINNEY	450	38 79	348											45	57
County	194	16. 72	121	22	4		33	24	30	2			6	28	45
Cities [5]															
School districts	256	(3)	227						227					17	12
Townships															

FORD	1,195	55.07	655											[2]	34	164	342
County	288	13.27	212	72	3		40	24	64					9		2	74
Cities	431	33.15	81												34	61	255
School districts	426	(1)	313						313							101	12
Townships	50	(1)	49														1
FRANKLIN	1,528	69.45	892												104	84	448
County	662	30.09	232	35	6		99	51	32					9		33	397
Cities	354	28.52	181												104	32	37
School districts	421	(1)	391						391							18	12
Townships	90	(1)	88														2
Other civil divisions	1	(1)														1	
GEARY	517	35.66	366												40	44	67
County	145	10.00	79	33	2		15	13	9					7		4	62
Cities	127	16.48	66												40	21	
School districts	209	(1)	186						186							19	4
Townships	36	(1)	35														1
GOVE	307	52.93	238												6	13	50
County	74	12.76	74	29	3		29	6	4					3			
Cities	22	15.10	8												6	8	
School districts	189	(1)	134						134							5	50
Townships	22	(1)	22														
GRAHAM	330	42.31	254												20	24	32
County	100	12.82	77	24	3		35	6	7					2			23
Cities	40	28.33	3												20	8	9
School districts	162	(1)	146						146							16	
Townships	28	(1)	28														
GRANT	155	45.59	130												4	14	7
County	69	20.29	65	23	3		21	12	1					5		4	
Cities	18	15.79	9												4	5	
School districts	67	(1)	55						55							5	7
Townships	1	(1)	1														
GRAY	386	59.38	298												24	20	44
County	137	21.06	110	25	5	1	51	8	16					4		2	25
Cities	43	17.92	12												24	7	
School districts	205	(1)	175						175							11	19
Townships	1	(1)	1														
GREELEY	153	85.00	134													9	10
County	75	41.67	67	26		1	14	3	1					22			8
Cities	7	10.51	5													2	
School districts	56	(1)	47						47							7	2
Townships	15	(1)	15														

[1] Not computed.
[2] No report was received for Garden City, the only city in the county.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
GREENWOOD	$1,038	$51.90	$939										$26	$36	$37
County	272	13.60	266	$39	$10	$5	$154	$31	$20				$7	26	27	6
Cities	161	21.98	108											8	31
School districts	480	(3)	441						441					1	
Townships	125	(3)	124												
HAMILTON	193	55.14	151										8	15	19
County	61	17.43	56	18	1	1	17	8	10				1	5	
Cities	34	22.40	3										8	8	15
School districts	97	(3)	91						91					2	4
Townships	1	(3)	1												
HARPER	609	47.49	539										21	37	12
County	208	16.22	205	31	5	3	101	13	36		$4		12	3	
Cities	83	14.22	34										21	24	4
School districts	266	(3)	248						248					10	8
Townships	52	(3)	52												
HARVEY	837	37.37	698										23	51	65
County	152	6.79	123	44	7		33	27	9				3		29
Cities	205	13.86	138										23	39	5
School districts	409	(3)	367						367					11	31
Townships	71	(3)	70											1	
HASKELL	268	89.33	180											30	58
County	78	26.00	72	23	3		40	3	1				2	6	
Cities	27	22.86	18											9	
School districts	163	(3)	90						90					15	58
Townships															

HODGEMAN	255	60.71	181											20	14	40
County	122	29.05	79	30	4	1	31	10	1				2		6	37
Cities	41	35.10	14											20	7	
School districts	90	(3)	86						86						1	3
Townships	2	(3)	2													
JACKSON	690	46 70	530												16	144
County	195	13.20	188	47	5	1	104	10	16				5		7	
Cities[5]	12	5.83	10												2	
School districts	407	(3)	260						260						4	143
Townships	72	(3)	71													1
Other civil divisions	4	(3)	1										1		3	
JEFFERSON	573	40.55	495											4	59	15
County	251	17.76	235	32	5		102	14	74				8		16	
Cities	40	9.26	16											4	20	
School districts	270	(3)	233						233						23	14
Townships	4	(3)	4													
Other civil divisions	8	(3)	7										$7			1
JEWELL	717	49.58	580											11	28	98
County	216	14.94	191	65	8	1	58	26	32				1			25
Cities	118	31.10	27											11	19	61
School districts	311	(3)	292						292						9	10
Townships	72	(3)	70													2
JOHNSON	1,329	46.31	1,079											22	99	129
County	568	19.79	420	73	10	1	256	41	28				11		62	86
Cities	99	15.51	50											22	11	16
School districts	523	(3)	479						479						24	20
Townships	139	(3)	130												2	7
KEARNY	174	52 73	152											15	4	3
County	72	21.82	72	19	2		31	6	13				1			
Cities	24	22.56	6											15	3	
School districts	69	(3)	65						65						1	3
Townships	8	(3)	8													
Other civil divisions	1	(3)	1										1			
KINGMAN	638	54.65	470											45	12	111
County	275	23.56	174	36	9	1	51	25	43	$2			7			101
Cities	82	18.45	27											45	9	1
School districts	232	(3)	220						220						3	9
Townships	49	(3)	49													
KIOWA	282	46.73	230											27	12	13
County	90	14.91	86	42	4		30	4	2				4		2	2
Cities	47	18 61	14											27	6	
School districts	145	(3)	130						130						4	11
Townships																

[3] Not computed.
[5] Exclusive of the city of Holton, for which no report was received.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
LABETTE	$1,372	$43.77	$1,034										$84	$114	$140
County	347	11 07	237	$56	$13	$1	$116	$42	$3				$6	8	102
Cities	391	19 39	206											84	82	19
School districts	629	(2)	586						586						24	19
Townships	5	(2)	5													
LANE	179	51.14	142											16	10	11
County	46	13.14	41	20	3	2	11	4	1						5	
Cities	32	39.85	8											16	2	6
School districts	83	(2)	75						75						3	5
Townships	18	(2)	18													
LEAVENWORTH	1,489	34.31	1,143											170	137	39
County	374	8.62	336	75	30	19	135	23	33				21		38	
Cities	622	32.26	354											170	75	23
School districts	427	(2)	392						392						23	12
Townships	64	(2)	60													4
Other civil divisions	2	(2)	1									$1			1	
LINCOLN	395	40.69	333											35	12	15
County	144	14.83	144	32	5		52	11	42				2			
Cities	61	20.29	10											35	5	11
School districts	182	(2)	172						172						6	4
Townships	7	(2)	6												1	
Other civil divisions	1	(2)	1										1			

LINN	564	41.67	432													10	27	95
County	236	17.44	150	38	5	1	53	16	34					3		3	83
Cities	49	12.14	23												10	12	4
School districts	220	(3)	200						200							12	8
Townships	58	(3)	58														
Other civil divisions	1	(3)	1											1			
LOGAN	439	102.09	276													18	29	116
County	139	32.33	86	21	5		10	10	36					4				53
Cities	72	44.33	12												18	10	32
School districts	202	(3)	154						154							18	30
Townships	26	(3)	24													1	1
LYON	1,349	45.27	1,051													67	78	153
County	424	14.23	328	110	23	8	32	63	74					18			25	71
Cities	269	15.54	131												67	21	50
School districts	558	(3)	497						497							31	30
Townships	98	(3)	95													1	2
MCPHERSON	1,169	48.91	784													74	41	270
County	300	12.55	227	39	8	1	93	34	47					5				73
Cities	370	32.00	99												74	29	168
School districts	422	(3)	388						388							11	23
Townships	76	(3)	69													1	6
Other civil divisions	1	(3)	1											1			
MARION	875	42.19	664													35	67	109
County	222	10.70	175	41	7	2	71	15	34					5			1	46
Cities	115	13.57	44												35	34	2
School districts	465	(3)	384						384							22	59
Townships	61	(3)	59														2
Other civil divisions	12	(3)	2											2			10
MARSHALL	1,128	48.83	857													44	70	157
County	473	20.48	322	81			138	29	74								10	141
Cities	161	16.38	72												44	45	
School districts	400	(3)	372						372							15	13
Townships	94	(3)	91														3
MEADE	377	53.10	291													29	26	31
County	131	18.45	109	25	3	1	35	11	23					11			6	16
Cities	57	18.04	17												29	11	
School districts	154	(3)	134						134							9	11
Townships	35	(3)	31														4
MIAMI	1,284	59.72	659													54	79	492
County	845	39.30	326	74	11	2	160	29	33					17			48	471
Cities	138	14.97	51												54	18	15
School districts	301	(3)	282						282							13	6
Townships																	

[3] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
MITCHELL	$637	$49.87	$529											$79	$26	$3
County	174	13.62	174	$48	$6		$67	$18	$30				$5			
Cities	137	23.57	50											71	16	
School districts	269	(3)	256						256						10	3
Townships	55	(3)	47											8		
Other civil divisions	2	(3)	2										2			
MONTGOMERY	2,661	51.47	1,643											441	140	437
County	371	7.18	324	99	15	$3	108	57	29				13		18	29
Cities	901	23.78	359											441	65	36
School districts	1,288	(3)	859						859						57	372
Townships	101	(3)	101													
MORRIS	470	39.63	383											17	29	41
County	123	10.37	100	30	2	1	28	20	16				3			23
Cities	56	11.90	18											17	20	1
School districts	241	(3)	216						216						9	16
Townships	49	(3)	48													1
Other civil divisions	1	(3)	1										1			
MORTON	187	44.52	151												14	22
County	62	14.76	61	16	5		21	13	3				3		1	
Cities	23	11.63	7												6	10
School districts	99	(3)	81						81						7	11
Townships	3	(3)	2													1

NEMAHA	837	45.63	575											3	116	35	111	
County	196	10.69	149	43	6		60	12	25								47	
Cities	244	36.76	55												114	28	47	
School districts	299	(1)	282						282							4	13	
Townships	95	(1)	88												2	1	4	
Other civil divisions	3	(1)	1											1		2		
NEOSHO	1,138	50.21	758												221	45	114	
County	274	12.09	270	102	8	6	50	16	76					12		4		
Cities	411	30.86	84												221	23	83	
School districts	387	(1)	339						339							17	31	
Townships	63	(1)	62													1		
Other civil divisions	3	(1)	3											$3				
NESS	412	48.47	374												3	21	14	
County	128	15.06	128	28	7		32	5	51					5				
Cities	24	8.13	9												3	12		
School districts	218	(1)	198						198							9	11	
Townships	42	(1)	39														3	
NORTON	568	48.55	459												49	39	21	
County	106	9.06	97	42	2	1	36	8	3					5		9		
Cities	120	27.20	50												49	21		
School districts	291	(1)	261						261							9	21	
Townships	51	(1)	51															
OSAGE	780	44.47	657												37	35	51	
County	260	14.82	225	44	5	1	128	20	26					1			35	
Cities	94	14.78	36												37	21		
School districts	350	(1)	323						323							12	15	
Townships	74	(1)	73														1	
Other civil divisions	2	(1)														2		
OSBORNE	633	54.72	458												51	37	57	
County	160	13.83	149	41	6	1	20	17	57					7		1	10	
Cities	114	24.95	13												51	22	28	
School districts	298	(1)	271						271							13	14	
Townships	61	(1)	55													1	5	
OTTAWA	490	49.90	407												26	18	39	
County	186	18.94	148	64	6	2	37	20	15					4		8	30	
Cities	55	16.27	18												26	9	2	
School districts	216	(1)	208						208							1	7	
Townships	33	(1)	33															
PAWNEE	552	51.59	362												82	30	78	
County	116	10.84	84	37	6	1	10	4	22					4		2	30	
Cities	142	33.79	36												82	10	14	
School districts	266	(1)	219						219							13	34	
Townships	25	(1)	20													5		
Other civil divisions	3	(1)	3											3				

[1] Not computed

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS																
	Total	Per capita	Operation and maintenance of general departments											Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
PHILLIPS	$478	$39.31	$389											$14	$25	$50
County	152	12.50	112	$31	$4		$31	$15	$24				$7			40
Cities	52	13.78	18											14	20	
School districts	235	(3)	220						220						5	10
Townships	39	(3)	39													
POTTAWATOMIE	879	55.42	561											63	73	182
County	330	20.80	142	54	6	$1	49	21	6				5		41	147
Cities	130	22.08	53											62	15	
School districts	335	(3)	286						286						14	35
Townships	78	(3)	76											1	1	
Other civil divisions	6	(3)	4									$4			2	
PRATT	809	60.37	572											71	55	111
County	206	15.37	173	37	7		45	12	59	$2			11			33
Cities	191	24.02	58											71	34	26
School districts	362	(3)	295						295						20	47
Townships	50	(3)	46												1	3
RAWLINS	350	46.67	299											1	18	32
County	118	15.73	92	34	6		29	15	3				5			26
Cities	18	8.83	10											1	6	1
School districts	171	(3)	156						156						10	5
Townships	43	(3)	41												2	
RENO	2,267	46.84	1,830											6	160	271
County	388	8.02	308	140	16	14	39	75	8		$7		9		43	37
Cities	678	20.35	472											6	64	136
School districts	1,112	(3)	962						962						53	97
Townships	89	(3)	88													1

REPUBLIC	750	50.86	509												27	27	187
County	179	12 14	149	52	5	3	31	15	39				4				30
Cities	83	17.07	34												27	21	1
School districts	421	(3)	261						261							6	154
Townships	66	(3)	64														2
Other civil divisions	1	(3)	1										1				
RICE	785	56.88	647												51	38	49
County	191	13.84	171	30	8	1	46	24	56				6			4	16
Cities	156	22 33	73												51	20	12
School districts	378	(3)	343						343							14	21
Townships	60	(3)	60														
RILEY	937	47 13	723												47	63	104
County	214	10.76	187	43	10	4	61	40	23				6			6	21
Cities	279	22.96	129												47	37	66
School districts	382	(3)	345						345							20	17
Townships	61	(3)	61														
Other civil divisions	1	(3)	1										1				
ROOKS	503	52.76	361												36	23	83
County	111	11.64	111	24	6	1	38	15	26				1				
Cities	133	45 45	21												36	12	64
School districts	215	(3)	185						185							11	19
Townships	44	(3)	44														
RUSH	405	44 02	350												1	20	34
County	107	11.63	107	37	1	1	47	9	10				2				
Cities	23	4.48	17												1	10	
School districts	223	(3)	180						180							10	33
Townships	47	(3)	46														1
RUSSELL	664	39 82	498												46	31	89
County	213	19.19	171	37	4		57	21	46				6				42
Cities	108	24.08	32												46	25	6
School districts	279	(3)	233						233							5	41
Townships	63	(4)	62													1	
SALINE	1,772	58.87	1,312												70	133	257
County	429	14.25	401	206	23	1	84	28	39				20			5	23
Cities	507	22.93	271												70	86	80
School districts	779	(3)	587						587							41	151
Townships	57	(3)	53													1	3
Other civil divisions																	
SCOTT	382	93.17	192													16	174
County	79	19.27	61	26	3		20	4	1				7			4	14
Cities	46	29.79	25													5	16
School districts	241	(3)	91						91							7	143
Townships	16	(3)	15														1

[3] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
			Operation and maintenance of general departments											Operation and maintenance of public-service enterprises	Interest	Outlays
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
SEDGWICK	$6,877	$47 79	$4,987											$28	$563	$1,299
County	1,343	9.33	1,159	$330	$52	$31	$439	$182	$93				$32		72	112
Cities	2,768	23.01	1,274											28	349	1,117
School districts	2,586	(1)	2,393						2,393						133	60
Townships	154	(2)	144												2	8
Other civil divisions	26	(2)	17									$17			7	2
SEWARD	450	53 57	324											21	27	78
County	152	18.10	128	40	5	1	34	19	23				6		3	21
Cities	105	19 13	42											21	5	37
School districts	184	(2)	145						145						19	20
Townships	9	(2)	9													
SHAWNEE	5,598	63 69	3,316											194	415	1,673
County	782	8.90	679	230	24	5	194	95	75				56		103	
Cities	2,221	33.46	1,009											194	206	812
School districts	2,459	(2)	1,499						1,499						105	855
Townships	128	(2)	121												1	6
Other civil divisions	8	(2)	8									4	4			
SHERIDAN	287	47.05	261											6	16	4
County	111	18 20	110	32	5	1	59	9	1				3		1	
Cities	20	16.68	8											6	6	
School districts	121	(2)	108						108						9	4
Townships	35	(2)	35													

SHERMAN	542	70.39	341													16	27	158
County	246	31.95	97	36	8		30	11	2					10				149
Cities	75	18.82	38													16	21	
School districts	195	(3)	181						181								6	8
Townships	26	(3)	25															1
SMITH	592	43 71	517													10	22	43
County	194	14.32	164	52	8	2	42	18	25					17				30
Cities	87	23.36	56													10	21	
School districts	245	(3)	231						231								1	13
Townships	66	(3)	66															
STAFFORD	544	52.01	454													52	23	15
County	147	14 05	147	32	4		42	16	49					4				
Cities	111	25.47	41													52	18	
School districts	241	(3)	222						222								4	15
Townships	45	(3)	44														1	
STANTON	176	73 33	122													1	6	47
County	66	27.50	64	20	3		38	2	1								2	
Cities	41	55.56	3													1	2	35
School districts	68	(3)	54						54								2	12
Townships	1	(3)	1															
STEVENS	289	60.21	212													8	25	44
County	73	15.21	73	21	5	3	33	5	2					4				
Cities	57	35.25	6													8	10	33
School districts	139	(3)	114						114								14	11
Townships	20	(3)	19														1	
SUMNER	1,464	50.55	995													172	114	183
County	286	9.88	212	59	8	2	40	41	44					18				46	28
Cities	368	23.98	109													172	42	45
School districts	689	(3)	555						555								25	109
Townships	117	(3)	115														1	1
Other civil divisions	4	(3)	4												4			
THOMAS	502	66 05	363													29	43	67
County	125	16.45	125	37	5		46	13	3					21				
Cities	122	35.68	12													29	21	60
School districts	216	(3)	187						187								22	7
Townships	39	(3)	39															
TREGO	324	49.09	270													28	16	10
County	95	14.39	95	39	5	1	30	8	3					9				
Cities	61	36 95	22													28	11	
School districts	129	(3)	114						114								5	10
Townships	39	(3)	39															

[3] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS															
	Total	Per capita	Operation and maintenance of general departments											Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
WABAUNSEE	$472	$43.58	$401											$4	$12	$55
County	156	14.40	116	$37	$4		$18	$8	$47				$2		2	38
Cities	28	8.59	19											4	4	1
School districts	225	(3)	205						205						5	15
Townships	62	(3)	60												1	1
Other civil divisions	1	(3)	1										1			
WALLACE	182	60.67	172												5	5
County	70	23.33	69	31	4	$1	25	6	2						1	
Cities	5	6.31	5													
School districts	94	(3)	85						85						4	5
Townships	13	(3)	13													
WASHINGTON	725	42.37	603											12	20	90
County	227	13.27	178	58	9	1	63	16	28				3			49
Cities	82	14.76	47											12	8	15
School districts	325	(3)	287						287						12	26
Townships	91	(3)	91													
WICHITA	124	45.93	104												3	12
County	58	21.48	50	20	1		22	3	2				2		1	7
Cities	7	11.33	2												5	
School districts	58	(3)	51						51						2	5
Townships	1	(3)	1													

WILSON	1,024	54.92	751												202	39	32
County	269	14.43	252	54	5	1	82	36	62				12		3	14
Cities	303	33.54	77											202	24	
School districts	364	(3)	338						338						10	16
Townships	84	(3)	80												2	2
Other civil divisions	4	(3)	4										4			
														23	26	4
WOODSON	359	42 11	306										1			
County	115	13.49	115	28	4		48	9	25					23	22	
Cities	66	20.75	21												4	4
School districts	144	(3)	136						136							
Townships	34	(3)	34													
														1,602	1,031	2,313
WYANDOTTE	9,252	64.03	4,306												223	166
County	1,189	8.23	800	397	21	13	161	205		$1			2	1,602	570	1,565
Cities	5,323	42.60	1,286												115	251
School districts	2,449	(3)	2,083						2,083							
Townships	115	(3)	115													
Other civil divisions	176	(3)	22										$22		123	31

[3] Not computed.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public-service enterprises	Interest	Outlays
Grand total	**$25,935**	**$25.12**	**$10,050**	**$6,622**	**$3,388**	**$5,875**
30,000 population and over	10,227	33.65	3,515	1,802	1,116	3,794
Kansas City	5,292	43.06	1,265	1,595	567	1,865
Wichita	2,722	23.51	1,248	13	344	1,117
Topeka	2,213	33.94	1,002	194	205	812
8,000 to 30,000 population	6,574	24.55	3,369	1,699	740	766
Hutchinson	596	21.52	445	----------	54	97
Salina	492	23.54	262	68	82	80
Pittsburg	303	16.65	181	67	55	----------
Leavenworth	602	34.20	347	164	68	23
Coffeyville	510	31 48	166	334	10	----------
Parsons	299	20.06	182	42	75	----------
Emporia	245	16.78	120	58	17	50
Arkansas City	279	19.38	126	37	83	33
Lawrence	521	37.48	346	141	34	----------
Atchison	272	20.76	257	----------	15	----------
Independence	279	21.63	150	87	34	8
Newton	165	14.73	114	18	31	2
Dodge City	400	36.36	70	24	52	254
Fort Scott	192	17.78	116	31	20	25
Manhattan	265	25.24	121	44	34	66
El Dorado	200	19.40	119	50	31	----------
Chanute	364	35.42	66	200	15	83
Ottawa	320	32.99	156	102	25	37
Winfield	270	28.13	25	232	5	8
2,500 to 8,000 population	4,012	25.60	1,268	1,451	576	717
Junction City	124	16.74	65	39	20	----------
Wellington	259	34.98	59	134	25	41
Iola	278	38.83	41	190	23	24
Pratt	177	28.00	52	68	32	25
McPherson	312	50.76	64	63	17	168
Garden City [1]	----------	----------	----------	----------	----------	----------
Concordia	74	12.78	38	20	16	----------
Abilene	109	19.26	25	19	25	40
Great Bend	73	13.16	56	3	14	----------
Liberal	105	19.83	42	21	5	37
Galena [1]	----------	----------	----------	----------	----------	----------
Hays	95	20.57	38	16	30	11
Baxter Springs	56	12.33	33	14	9	----------
Herington	122	27.00	30	40	33	19
Osawatomie	82	18.47	22	42	12	6
Clay Center	211	48.11	47	46	10	108
Cherryvale	51	12.00	24	12	13	2
Horton	98	24.20	25	38	27	8
Augusta	170	42.15	41	34	11	84
Marysville	58	14.45	31	----------	27	----------
Paola	50	13.29	23	12	6	9
Eureka	87	23.53	60	12	15	----------
Olathe	57	15 59	35	14	8	----------
Goodland	73	20.13	37	16	20	----------
Larned	139	39.35	33	82	10	14
Beloit	100	28.56	28	60	12	----------
Fredonia	145	42.08	23	117	5	----------
Neodesha	134	39.63	45	73	16	----------
Hiawatha	52	15.75	25	12	15	----------
Columbus	78	24.11	29	21	9	19

[1] Not available

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, BY POPULATION GROUPS: 1932—Con.

[Totals expressed in thousands]

CITY	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public-service enterprises	Interest	Outlays
2,500 to 3,000 population—Continued.						
Hoisington	$51	$16 99	$22	$9	$20	
Anthony	35	11. 88	17		15	$3
Lyons	60	20. 42	16	7	7	
Council Grove	43	14 84	10	13	10	1
Caney	52	18. 61	13	8	5	26
Garnett	138	49. 86	19	68	12	39
Norton	97	35. 06	34	45	18	
Kingman	72	26. 16	19	45	8	
Holton [1]						
Humboldt	95	37. 14	17	38	7	33
Less than 2,500 population	5, 122	16. 82	1, 398	1, 670	956	598

[1] Not available.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	**$165, 267**	**$138, 574**	**$22, 877**	**$3, 816**	**$156, 104**	**$82. 51**
State government	23, 410	22, 500		910	21, 810	11. 53
Counties	29, 036	28, 617		419	28, 730	15. 18
Cities [1]	73, 435	50, 136	21, 763	1, 536	67, 890	65 47
School districts	35, 015	34, 515		500	34, 150	(2)
Townships	1, 241	731	70	440	1, 204	(2)
Other civil divisions	3, 130	2, 075	1, 044	11	2, 320	(2)
ALLEN	1, 685	1, 492	187	6	1, 685	78. 77
County	841	841			841	39. 32
Cities	649	460	187	2	649	52. 26
School districts	188	188			188	(2)
Townships	7	3		4	7	(2)
ANDERSON	515	399	116		457	34. 10
County	26	26			26	1. 94
Cities	332	216	116		293	60. 55
School districts	157	157			138	(2)
Townships						
ATCHISON	1, 855	1, 502	333	20	1, 797	74. 88
County	895	880		15	850	35. 42
Cities	620	386	234		620	42. 91
School districts	236	236			223	(2)
Townships	5			5	5	(2)
Other civil divisions	99		99		99	(2)
BARBER	717	618	81	18	553	53. 09
County	476	394	81	1	428	89. 26
Cities	219	219			103	(2)
School districts	22	5		17	22	(2)
Townships						

[1] Exclusive of the cities of Garden City, Finney County, and Holton, Jackson County, for which no reports were received.

[2] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
BARTON	$1,382	$1,241	$127	$14	$1,369	$68 45
County	121	121			121	6 05
Cities	820	692	127	1	809	72 15
School districts	428	428			428	(2)
Townships	13			13	11	(2)
BOURBON	1,207	1,036	124	107	1,191	53 34
County	642	642			642	28 68
Cities	444	213	124	107	371	29 86
School districts	181	181			181	(2)
Townships						
BROWN	1,590	1,349	232	9	1,416	68 90
County	412	412			412	20 05
Cities	967	726	232	9	793	80 12
School districts	211	211			211	(2)
Townships						
BUTLER	1,621	1,397	209	18	1,614	44 95
County	296	296			296	8 24
Cities	919	745	202	2	939	52 13
School districts	356	356			356	(2)
Townships	23		7	16	23	(2)
CHASE	301	291	10		289	41 57
County	35	35			35	5 03
Cities	125	115	10		114	48 78
School districts	141	141			140	(2)
Townships						
CHAUTAUQUA	659	568	87	4	657	63 47
County	54	54			54	5 22
Cities	411	320	87	4	409	93 66
School districts	194	194			194	(2)
Townships						
CHEROKEE	1,239	1,096	120	23	1,212	38 53
County	436	436			436	13 86
Cities	574	438	120	16	547	33 87
School districts	222	222			222	(2)
Townships	7			7	7	(2)
CHEYENNE	304	223	80	1	297	41 25
County						
Cities	169	89	80		162	96 20
School districts	134	134			134	(2)
Townships	1			1	1	(2)
CLARK	296	296			279	58 17
County	48	48			45	9 38
Cities	103	103			97	41 70
School districts	126	126			123	(2)
Townships	19	19			14	(2)
CLAY	533	397	106	30	506	34 66
County	60	60			60	4 11
Cities	234	107	106	21	207	35 48
School districts	230	230			230	(2)
Townships	9			9	9	(2)
CLOUD	661	405	243	13	644	35 58
County						
Cities	514	263	243	8	497	53 73
School districts	142	142			142	(2)
Townships	5			5	5	(2)
COFFEY	470	368	102		390	28 57
County	6	6			6	44
Cities	285	183	102		261	55 79
School districts	179	179			123	(2)
Townships						

2 Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
COMANCHE	$357	$357			$319	$60.90
County	103	103			92	17.56
Cities	78	78			64	24.31
School districts	171	171			163	(2)
Townships	5	5				
COWLEY	3,303	2,465	$816	$22	3,178	75.85
County	284	284			284	6.78
Cities	2,377	1,561	816		2,263	86.86
School districts	615	615			604	(2)
Townships	27	5		22	27	(2)
CRAWFORD	3,969	3,293	672	4	3,717	75.35
County	1,568	1,568			1,568	31.79
Cities	1,351	675	672	4	1,099	36.93
School districts	990	990			990	(2)
Townships	60	60			60	(2)
DECATUR	596	572		24	595	60.11
County						
Cities	274	259		15	274	100.44
School districts	313	313			313	(2)
Townships	9			9	8	(2)
DICKINSON	2,263	1,696	559	8	2,243	86.60
County	552	552			552	21.31
Cities	1,384	819	559	6	1,366	97.27
School districts	296	296			296	(2)
Townships	31	29		2	29	(2)
DONIPHAN	944	835	67	42	874	61.55
County	102	102			67	4.72
Cities	340	291	49		339	75.10
School districts	442	442			408	(2)
Townships	42			42	42	(2)
Other civil divisions	18		18		18	(2)
DOUGLAS	1,836	1,256	561	19	1,691	66.84
County	215	215			215	8.50
Cities	1,511	934	561	16	1,366	85.84
School districts	105	105			105	(2)
Townships	3			3	3	(2)
Other civil divisions	2	2			2	(2)
EDWARDS	538	369	160	9	534	73.15
County	38	38			38	5.21
Cities	200	75	117	8	200	57.77
School districts	155	155			155	(2)
Townships	145	101	43	1	141	(2)
ELK	428	400	15	13	422	45.87
County	1			1	1	.11
Cities	328	302	15	11	323	90.99
School districts	85	85			85	(2)
Townships	14	13		1	13	(2)
ELLIS	1,116	778	330	8	993	61.30
County						
Cities	753	419	330	4	630	87.35
School districts	359	359			359	(2)
Townships	4			4	4	(2)
ELLSWORTH	406	310	95	1	380	37.50
County						
Cities	295	200	95		269	58.75
School districts	110	110			110	(2)
Townships	1			1	1	(2)

[2] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
FINNEY	$1,025	$1,014		$11	$1,025	$88.36
County	655	644		11	655	56 47
Cities [3]						
School districts	370	370			370	(2)
Townships						
FORD	3,621	2,852	$752	17	3,621	166.87
County	54	54			54	2 49
Cities	1,442	676	752	14	1,442	110.91
School districts	2,122	2,122			2,122	(2)
Townships	3			3	3	(2)
FRANKLIN	1,975	1,687	216	72	1,444	65 64
County	633	575		58	633	28.77
Cities	992	777	206	9	463	37.30
School districts	323	323			323	(2)
Townships	17	12		5	17	(2)
Other civil divisions	10		10		8	(2)
GEARY	1,002	844	155	3	977	67.38
County	260	260			260	17.93
Cities	405	250	155		385	49.95
School districts	334	334			329	(2)
Townships	3			3	3	(2)
GOVE	214	204	7	3	211	36 38
County						
Cities	116	106	7	3	113	77.56
School districts	98	98			98	(2)
Townships						
GRAHAM	454	401	37	16	451	57.82
County						
Cities	126	89	37		123	87.11
School districts	307	307			307	(2)
Townships	21	5		16	21	(2)
GRANT	334	294	24	16	319	93 82
County	115	99		16	100	29.41
Cities	131	107	24		131	111.91
School districts	88	88			88	(2)
Townships						
GRAY	410	408		2	405	62 31
County	39	39			39	6.00
Cities	136	134		2	131	54.61
School districts	235	235			235	(2)
Townships						
GREELEY	218	190	21	7	217	120.56
County	2			2	2	1.11
Cities	78	52	21	5	77	115.62
School districts	138	138			138	(2)
Townships						
GREENWOOD	545	350	168	27	514	27 20
County						
Cities	398	230	168		307	54.19
School districts	120	120			120	(2)
Townships	27			27	27	(2)
HAMILTON	413	368		45	305	112.86
County	153	108		45	136	38 86
Cities	229	229			229	150.86
School districts	30	30			30	(2)
Townships	1	1				
HARPER	696	480	209	7	566	44.14
County	61	61			61	4 76
Cities	482	269	209	4	352	60.29
School districts	147	147			147	(2)
Townships	6	3		3	6	(2)

[2] Not computed.
[3] No report was received for Garden City, the only city in the county.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
HARVEY	$980	$700	$275	$5	$938	$41.88
County						
Cities	787	512	275		736	49.76
School districts	200	197		3	200	(1)
Townships	2			2	2	(1)
HASKELL	616	597	15	4	593	197.67
County	157	157			150	50 00
Cities	171	152	15	4	168	142.25
School districts	283	283			270	(1)
Townships	5	5			5	(1)
HODGEMAN	262	200	35	27	253	60.24
County	113	113			110	26.19
Cities	126	64	35	27	126	107.88
School districts	23	23			17	(1)
Townships						
JACKSON	305	208	51	46	293	19.83
County	138	100		38	138	9.34
Cities	48	43	4	1	37	17.98
School districts	65	65			65	(1)
Townships	7			7	6	(1)
Other civil divisions	47		47		47	(1)
JEFFERSON	1,175	1,047	127	1	1,172	82.95
County	358	358			358	25.34
Cities	368	240	127	1	365	84.49
School districts	432	432			432	(1)
Townships	17	17			17	(1)
JEWELL	677	657		20	672	46.47
County						
Cities	491	483		11	480	128.89
School districts	172	172			172	(1)
Townships	11	2		9	11	(1)
JOHNSON	2,796	2,690	96	10	2,720	94.77
County	1,962	1,962			1,891	65.89
Cities	254	160	90	4	253	39.64
School districts	533	533			533	(1)
Townships	43	31	6	6	40	(1)
Other civil divisions	4	4			3	(1)
KEARNY	143	140		3	138	41.82
County	51	51			51	15.45
Cities	64	62		2	61	57.33
School districts	27	27			25	(1)
Townships	1			1	1	(1)
KINGMAN	266	84	159	23	254	21.76
County						
Cities	188	29	159		177	39 82
School districts	76	53		23	75	(1)
Townships	2	2			2	(1)
KIOWA	270	262	8		257	42.58
County	50	50			50	8.29
Cities	122	114	8		109	43.17
School districts	98	98			98	(1)
Townships						
LABETTE	2,393	2,115	274	4	2,245	71.62
County	290	287		3	290	9.25
Cities	1,619	1,344	274	1	1,471	72.94
School districts	482	482			482	(1)
Townships	2	2			2	(1)

(1) Not computed.
(2) Exclusive of the city of Holton, for which no report was received.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
LANE	$228	$214	$5	$9	$219	$02.57
County	135	135			126	36.00
Cities	34	29	5		34	42.34
School districts	59	50		9	59	(2)
Townships						
LEAVENWORTH	2,734	1,684	496	554	2,667	61.45
County	913	862		51	913	21.04
Cities	1,372	379	494	499	1,307	67.79
School districts	443	443			443	(2)
Townships	4			4	4	(2)
Other civil divisions	2		2			
LINCOLN	249	249			246	25 34
County						
Cities	118	118			116	38.59
School districts	118	118			118	(2)
Townships	13	13			12	(2)
LINN	1,012	924	52	36	1,002	74.04
County	528	528			528	39.01
Cities	236	178	52	6	226	50.01
School districts	246	218		28	246	(2)
Townships	2			2	2	(2)
LOGAN	645	526	78	41	623	141.88
County						
Cities	215	136	78	1	197	121.31
School districts	411	375		36	411	(2)
Townships	19	15		4	15	(2)
LYON	2,374	1,897	464	13	2,285	70.68
County	491	491			491	10.48
Cities	1,235	767	464	4	1,146	66.21
School districts	639	639			639	(2)
Townships	9			9	9	(2)
MCPHERSON	943	764	127	52	870	36.40
County						
Cities	721	551	127	43	648	56 04
School districts	219	213		6	219	(2)
Townships	3			3	3	(2)
MARION	1,313	1,046	262	5	1,310	63.17
County	5	5			5	.24
Cities	691	414	262	5	678	80.00
School districts	438	438			438	(2)
Townships						
Other civil divisions	189	189			189	(2)
MARSHALL	1,540	1,029	500	11	1,516	65.03
County	404	404			404	17.40
Cities	825	317	500	8	801	81.49
School districts	308	308			308	(2)
Townships	3			3	3	(2)
MEADE	661	523	106	32	613	86.34
County	120	120			109	15.35
Cities	360	220	106	30	352	111.45
School districts	181	181			148	(2)
Townships	4	2		2	4	(2)
MIAMI	1,678	1,606	68	4	1,626	75 63
County	1,127	1,127			1,127	52.42
Cities	331	259	68	4	279	30.26
School districts	220	220			220	(2)
Townships						

[2]Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
MITCHELL	$495	$241	$248	$6	$481	$37.65
County						
Cities	308	57	248	3	294	50.58
School districts	184	184			184	(2)
Townships	3			3	3	(2)
MONTGOMERY	3,309	2,724	539	46	3,226	62.40
County	363	363			363	7.02
Cities	1,770	1,227	539	4	1,733	45.75
School districts	1,172	1,130		42	1,130	(2)
Townships						
Other civil divisions	4	4				(2)
MORRIS	618	610	6	2	615	51.86
County						
Cities	422	416	6		419	89.05
School districts	194	194			194	(2)
Townships	2			2	2	(2)
MORTON	253	220	33		236	56.19
County	15	15			15	3.57
Cities	92	59	33		81	40.95
School districts	130	130			124	(2)
Townships	16	16			16	(2)
NEMAHA	427	344	79	4	406	22.13
County						
Cities	313	267	45	1	292	44.00
School districts	77	77			77	(2)
Townships	3			3	3	(2)
Other civil divisions	34		34		34	(2)
NEOSHO	1,012	845	99	68	868	38.30
County	81	21		60	81	3.57
Cities	599	506	92	1	539	46.47
School districts	315	315			231	(2)
Townships	10	3		7	10	(2)
Other civil divisions	7		7		7	(2)
NESS	562	348	163	51	555	65.29
County	29			29	29	3.41
Cities	300	119	163	18	293	99.25
School districts	231	229		2	231	(2)
Townships	2			2	2	(2)
NORTON	826	473	345	8	746	63.76
County	172	172			172	14.70
Cities	475	127	345	3	437	99.05
School districts	174	174			132	(2)
Townships	5			5	5	(2)
OSAGE	715	560	111	44	608	34.07
County	24			24	24	1.37
Cities	416	326	80	11	314	49.30
School districts	243	235		8	243	(2)
Townships	1			1	1	(2)
Other civil divisions	31		31		26	(2)
OSBORNE	736	551	166	19	733	63.36
County	12			12	12	1.04
Cities	451	286	166		448	98.03
School districts	262	262			262	(2)
Townships	11	4		7	11	(2)
OTTAWA	332	228	92	12	321	32.69
County	162	162			162	16.50
Cities	150	48	92	10	139	41.11
School districts	18	18			18	(2)
Townships	2			2	2	(2)

[2] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
PAWNEE	$585	$545	$32	$7	$538	$56.28
County	30	30			30	2.80
Cities	176	143	33		130	30.03
School districts	253	253			253	(1)
Townships	126	119		7	125	(1)
PHILLIPS	487	319	133	35	420	34.54
County						
Cities	308	252	133	13	350	92.76
School districts	87	66		21	68	(1)
Townships	2	1		1	2	(1)
POTTAWATOMIE	1,388	1,285	75	28	1,384	87.25
County	752	752			752	47.41
Cities	308	269	34	5	304	51.64
School districts	273	264		9	273	(1)
Townships	14			14	14	(1)
Other civil divisions	41		41		41	(1)
PRATT	1,070	815	255	6	1,028	70.72
County						
Cities	636	380	255	1	610	76.71
School districts	404	404			382	(1)
Townships	30	31		5	36	(1)
RAWLINS	338	322		16	335	44.67
County						
Cities	113	109		4	111	54.47
School districts	197	197			197	(1)
Townships	28	16		12	27	(1)
RENO	3,226	2,627	588	6	3,157	65.23
County	861	861			861	17.79
Cities	1,328	736	588	4	1,308	39.27
School districts	1,036	1,036			987	(1)
Townships	1			1	1	(1)
REPUBLIC	523	516	4	3	510	34.59
County						
Cities	465	399	4	2	392	80.63
School districts	117	117			117	(1)
Townships	1			1	1	(1)
RICE	699	617	71	11	692	50.14
County	76	76			76	5.51
Cities	332	260	71	11	325	46.53
School districts	291	291			291	(1)
Townships						
RILEY	1,317	1,029	221	67	1,317	66.24
County	121	121			121	6.09
Cities	821	569	221	31	821	97.58
School districts	369	339		30	369	(1)
Townships	6			6	6	(1)
ROOKS	515	414	100	1	493	51.71
County						
Cities	303	203	100		291	90.45
School districts	211	211			201	(1)
Townships	1			1	1	(1)
RUSH	556	471	82	3	521	56.63
County						
Cities	347	262	82	3	312	105.58
School districts	201	201			201	(1)
Townships	8	8			8	(1)

[1] Not computed.

TABLE 5.— GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
RUSSELL	$582	$367	$209	$6	$579	$52.16
County	499	285	209	5	496	109.59
Cities	82	82			82	(2)
School districts	1			1	1	(2)
Townships						
SALINE	2,650	2,102	547	1	2,594	86.18
County	125	125			102	3.39
Cities	1,694	1,152	542		1,663	75.23
School districts	800	800			800	(2)
Townships	26	25		1	26	(2)
Other civil divisions	5		5		3	(2)
SCOTT	450	447	2	1	255	62.20
County	74	74			74	18.05
Cities	203	203			14	9.07
School districts	170	170			164	(2)
Townships	3		2	1	3	(2)
SEDGWICK	12,646	9,367	3,206	73	12,594	87.52
County	1,702	1,702			1,655	11.50
Cities	7,819	4,566	3,203	50	7,814	64.96
School districts	2,967	2,967			2,967	(2)
Townships	24	6	3	15	24	(2)
Other civil divisions	134	126		8	134	(2)
SEWARD	1,454	921	474	59	1,450	172.62
County	25	25			22	2.62
Cities	924	394	474	56	924	168.31
School districts	375	375			375	(2)
Townships	130	127		3	129	(2)
SHAWNEE	8,050	6,093	1,560	397	7,787	88.59
County	1,177	1,177			1,177	13.39
Cities	4,550	2,854	1,551	145	4,347	65.49
School districts	2,311	2,062		249	2,251	(2)
Townships	9		9		9	(2)
Other civil divisions	3			3	3	(2)
SHERIDAN	334	327		7	334	54.75
County						
Cities	144	139		5	144	120.10
School districts	187	187			187	(2)
Townships	3	1		2	3	(2)
SHERMAN	634	422	181	31	585	75.97
County	125	125			125	16.23
Cities	393	181	181	31	362	90.84
School districts	116	116			98	(2)
Townships						
SMITH	496	362	97	37	493	36.40
County						
Cities	447	315	97	35	444	119.23
School districts	47	47			47	(2)
Townships	2			2	2	(2)
STAFFORD	441	414	18	9	385	36.81
County						
Cities	353	335	18		297	68.15
School districts	79	79			79	(2)
Townships	9			9	9	(2)
STANTON	116	116			113	47.08
County	45	45			42	17.50
Cities	45	45			45	60.98
School districts	26	26			26	(2)
Townships						

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
STEVENS	$508	$421	$84	$3	$491	$102.20
County						
Cities	187	103	84		187	115.65
School districts	300	300			283	(2)
Townships	21	18		3	21	(2)
SUMNER	2,368	2,095	271	2	2,240	77.35
County	1,042	1,042			1,042	35.98
Cities	818	547	271		714	46.53
School districts	503	503			180	(2)
Townships	5	3		2	4	(2)
THOMAS	917	670	215	32	903	118.82
County						
Cities	429	200	215	14	420	122.84
School districts	470	470			467	(2)
Townships	18			18	16	(2)
TREGO	337	249	67	21	280	43.79
County	18			18	18	2.73
Cities	222	155	67		215	130.22
School districts	94	94			53	(2)
Townships	3			3	3	(2)
WABAUNSEE	241	148	38	55	233	21.51
County	36			36	36	3.42
Cities	89	45	38	6	82	25.15
School districts	103	103			103	(2)
Townships	13			13	12	(2)
WALLACE	111	102		9	108	36.00
County	29	20			28	9.33
Cities						
School districts	79	73		6	77	(2)
Townships	3			3	3	(2)
WASHINGTON	399	352	38	9	399	23.32
County						
Cities	156	111	38	7	156	28.09
School districts	241	241			241	(2)
Townships	2			2	2	(2)
WICHITA	199	196		3	195	72.22
County	12	12			10	3.70
Cities	92	92			92	148.87
School districts	95	92		3	93	(2)
Townships						
WILSON	731	634	25	72	672	36.04
County						
Cities	564	473	25	66	505	55.90
School districts	161	161			161	(2)
Townships	6			6	6	(2)
WOODSON	473	313	155	5	152	53.01
County						
Cities	371	211	155	5	350	110.63
School districts	99	99			99	(2)
Townships	3	3			3	(2)
WYANDOTTE	22,701	20,580	2,028	93	19,961	138.14
County	6,379	6,379			6,379	44.15
Cities	11,510	10,109	1,278	93	9,668	77.37
School districts	2,307	2,282		25	2,203	(2)
Townships	5			5	5	(2)
Other civil divisions	2,500	1,750	750		1,706	(2)

[2] Not computed.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	$73,435	$50,136	$21,763	$1,536	$67,890	$65.47
30,000 population and over	23,689	17,439	5,999	251	21,652	71.25
Kansas City	11,443	10,126	1,254	63	9,609	78.19
Wichita	7,703	4,459	3,194	50	7,703	66 52
Topeka	4,543	2,854	1,551	138	4,340	66.56
8,000 to 30,000 population	18,068	10,894	6,529	645	16,570	61.88
Hutchinson	1,203	638	565	----	1,191	43.00
Salina	1,626	1,084	542	----	1,595	76.32
Pittsburg	935	317	618	----	724	39.78
Leavenworth	1,229	281	453	495	1,164	66.14
Coffeyville	788	475	310	3	751	46.36
Parsons	1,469	1,248	221	----	1,344	90.18
Emporia	1,151	693	458	----	1,004	72.88
Arkansas City	1,557	952	605	----	1,550	107.64
Lawrence	1,316	803	497	16	1,210	87.05
Atchison	499	288	211	----	499	38.09
Independence	612	420	192	----	612	47.44
Newton	632	365	267	----	583	52.05
Dodge City	1,295	628	667	----	1,295	117.73
Fort Scott	418	187	124	107	345	31.94
Manhattan	761	516	221	24	761	72 48
El Dorado	522	437	85	----	522	50.63
Chanute	435	349	86	----	375	30.49
Ottawa	865	669	196	----	337	34.74
Winfield	755	544	211	----	648	67.50
2,500 to 8,000 population	12,228	7,336	4,728	164	11,374	70.70
Junction City	385	230	155	----	365	49.28
Wellington	512	323	189	----	452	61.04
Iola	380	285	95	----	380	53.07
Pratt	593	338	255	----	568	89.84
McPherson	446	336	87	23	406	66.05
Garden City [1]	----	----	----	----	----	----
Concordia	318	129	189	----	303	52.31
Abilene	489	290	193	6	488	86.25
Great Bend	248	248	----	----	248	44.70
Liberal	924	394	474	56	924	174.54
Galena	168	110	53	5	161	33.99
Hays	709	379	330	----	586	126.89
Baxter Springs	213	155	58	----	208	45.80
Herington	600	378	222	----	589	130.34
Osawatomie	222	155	67	----	170	38.29
Clay Center	233	107	106	20	206	46.97
Cherryvale	226	189	37	----	226	53.16
Horton	518	342	174	2	344	84.96
Augusta	193	177	16	----	183	45.38
Marysville	482	101	373	8	480	119.61
Paola	105	105	----	----	105	27.91
Eureka	168	----	168	----	168	45.43
Olathe	182	134	48	----	182	59.78
Goodland	369	158	181	30	338	93.22
Larned	176	143	33	----	130	36.81
Beloit	221	----	221	----	221	63.11
Fredonia	209	209	----	----	209	59.78
Neodesha	267	242	25	----	214	63.29
Hiawatha	280	261	19	----	280	84.80
Columbus	175	161	9	5	160	49.46

[1] Not available.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

CITY	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
2,500 to 8,000 population—Continued.						
Hoisington	$350	$232	$127		$348	$115.96
Anthony	269	132	137		220	74.65
Lyons	121	112		$9	121	41.17
Council Grove	403	403			400	138.03
Caney	96	96			96	34.36
Garnett	268	155	113		230	83.09
Norton	372	47	325		339	122.52
Kingman	159		159		159	57.78
Holton [1]						
Humboldt	170	80	90		170	66.46
Less than 2,500 population	19,450	14,467	4,507	476	18,294	60.09

[1] Not available.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Grand total	$156,104	$123,470	$52,868	$82.51	$69.16	$31.16
State	21,810	78	243	11.53	.04	.14
Counties	28,730	21,998	9,777	15.18	12.19	5.80
Cities	[1] 67,890	69,501	36,730	[1] 65.47	74.31	45.85
School districts	34,150	28,176	3,304	(2)	(2)	(2)
Townships	1,204	1,721	2,812	(2)	(2)	(2)
Other civil divisions	2,320	1,996	2	(2)	(2)	(2)
Allen	1,685	1,216	677	78.77	51.74	27.91
Anderson	457	713	313	34.10	54.88	24.92
Atchison	1,797	2,452	1,325	74.88	104.75	44.05
Barber	553	805	328	53.69	82.63	32.62
Barton	1,369	1,305	293	68.45	70.27	15.78
Bourbon	1,194	1,414	613	53.34	60.95	24.32
Brown	1,416	829	538	68.90	39.58	26.02
Butler	1,614	2,450	277	44.96	49.81	13.02
Chase	289	378	83	41.57	52.86	11.74
Chautauqua	657	726	63	63.47	62.36	5.76
Cherokee	1,212	1,199	534	38.53	35.69	13.72
Cheyenne	207	189	53	41.26	31.90	12.84
Clark	279	427	194	58.17	81.73	44.43
Clay	506	344	229	34.66	23.98	14.47
Cloud	644	655	278	35.58	36.98	14.37
Coffey	390	532	189	28.57	37.29	12.40
Comanche	319	517	273	60.90	88.58	65.19
Cowley	3,178	3,886	1,088	75.85	107.88	34.13
Crawford	3,717	2,509	978	75.35	39.81	19.11
Decatur	595	377	107	66.11	46.36	15.20

[1] Exclusive of the cities of Garden City, Finney County, and Holton, Jackson County, for which no reports were received.
[2] Not computed.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Dickinson	$2,243	$1,884	$846	$86.60	$72.06	$33 19
Doniphan	874	809	524	61.55	60.17	34 57
Douglas	1,691	2,083	991	66.84	86.79	38.60
Edwards	534	731	190	73.15	103.54	25 97
Elk	422	400	115	45.87	44.26	11.30
Ellis	993	990	164	61.30	67.58	12.85
Ellsworth	380	712	248	37.50	68.58	25.16
Finney	[3] 1,025	2,144	415	[3] 88.36	272.29	65.92
Ford	3,621	1,404	417	166.87	93.54	35 05
Franklin	1,444	1,204	539	65.64	54.21	25.59
Geary	977	993	352	67.38	72.77	34.86
Gove	211	189	10	36 38	39.82	2.28
Graham	451	393	245	57.82	51.53	30 51
Grant	319	142	134	93.82	130 17	145.56
Gray	405	250	140	62.31	48.74	45.76
Greeley	217	40	20	120.56	39 03	32.78
Greenwood	544	613	278	27.20	41.64	18.22
Hamilton	395	275	260	112.86	106.20	102.93
Harper	566	1,120	298	44.14	82.04	21.61
Harvey	938	990	478	41.88	46.85	24.81
Haskell	593	168	170	197.67	106.62	158.90
Hodgeman	253	58	95	60.24	14.71	31.18
Jackson	[4] 293	787	380	[4] 19.83	50.81	28.11
Jefferson	1,172	1,496	201	82.95	101.44	13.01
Jewell	672	376	170	46.47	23.12	10.02
Johnson	2,720	714	388	94.77	38 98	20.61
Kearny	138	226	206	41.82	86 15	84.17
Kingman	254	153	339	21.76	12.60	27.37
Kiowa	257	236	226	42.58	38.33	34.57
Labette	2,245	1,784	592	71.62	51.38	17.19
Lane	219	78	142	62.57	26.77	63.92
Leavenworth	2,667	2,089	1,346	61.45	54.41	33.37
Lincoln	246	468	233	25.34	47.26	22 93
Linn	1,002	579	158	74.04	41 91	9.81
Logan	623	299	132	144.88	92 85	40.95
Lyon	2,285	1,215	908	76.68	45.91	34.63
McPherson	870	827	465	36 40	37.71	22.45
Marion	1,310	1,905	310	63.17	82.64	13 67
Marshall	1,516	656	278	65.63	28.87	12.28
Meade	613	370	292	86.34	65.30	57.17
Miami	1,626	853	350	75.63	43.06	17.49
Mitchell	481	938	202	37.65	67.58	14.36
Montgomery	3,226	3,736	2,930	62.40	75.19	60 62
Morris	615	812	174	51.86	67.68	14.36
Morton	236	359	10	56 19	98.20	6.41
Nemaha	406	896	314	22.13	48.48	15.61
Neosho	868	765	570	38.30	31.80	24.96
Ness	555	371	88	65 29	46.99	14.41
Norton	746	710	159	63.76	62 16	15.50
Osage	608	709	569	34.67	38.06	27.85
Osborne	733	590	85	63.36	47.39	6.69
Ottawa	321	846	103	32.69	78.94	8.76
Pawnee	538	1,055	85	50.28	111.77	9.92
Phillips	420	220	148	34.54	17.62	11.26
Pottawatomie	1,384	351	285	87.25	21.75	16.96
Pratt	1,028	1,676	447	76.72	125.45	39.51
Rawlins	335	175	102	44.67	25.35	18.78
Reno	3,157	5,418	1,286	65.23	117.50	33.13
Republic	510	628	162	34.59	39.62	9.52
Rice	602	790	248	50.14	53.23	16 92

[3] Exclusive of Garden City, for which no report was received.
[4] Exclusive of the city of Holton, for which no report was received.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Riley	$1,317	$907	$525	$66 24	$41.39	$33.77
Rooks	493	666	212	51.71	66.84	19 93
Rush	521	350	153	56.63	41.16	19.21
Russell	579	283	206	52 16	26.31	18.09
Saline	2,594	1,631	727	86.18	61 94	34.86
Scott	255	312	223	62.20	99 51	91.73
Sedgwick	12,594	9,337	4,985	87.52	96.10	64.14
Seward	1,450	1,011	237	172.62	149.34	58.11
Shawnee	7,787	3,522	2,730	88.59	49 58	38.93
Sheridan	334	409	60	54.75	74.56	13.26
Sherman	585	611	66	75.97	104.31	15.79
Smith	493	169	192	36 40	11.26	12.25
Stafford	385	712	39o	36.81	61.60	33.63
Stanton	113	5	44	47.08	5.81	63.37
Stevens	491	330	121	102.29	76 21	54.97
Sumner	2,240	2,939	1,041	77 35	100 60	35.61
Thomas	903	917	169	118.82	165.76	45.61
Trego	289	320	79	43.79	53.36	17 96
Wabaunsee	233	268	199	21.51	23 50	16.37
Wallace	108	286	27	30.00	118.07	12 50
Washington	399	434	160	23.32	24.11	8.02
Wichita	195	85	82	72.22	45.55	54.08
Wilson	672	1,428	404	36.01	66.44	21.58
Woodson	452	171	67	53.01	19.03	6.61
Wyandotte	19,961	19,558	9,061	138.14	152 89	86.23

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX						PER CAPITA ASSESSED VALUATION		
	1932				1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property	Other property					
State total	[1]$3,668,275	$2,360,440	[1]$691,814	$614,021	$3,554,813	$2,746,900	$1,837.78	$1,991.06	$1,629.61
Allen	36,208	19,187	5,826	11,285	30,480	29,024	1,696.88	1,551.76	1,233.74
Anderson	27,459	14,384	3,511	9,504	28,056	23,611	2,049.18	2,160.46	1,878.19
Atchison	45,045	20,365	10,042	5,638	45,854	40,538	1,876.88	1,958 66	1,347.64
Barber	22,908	14,071	4,482	4,355	22,806	19,250	2,224.08	2,341.71	1,917.29
Barton	49,029	34,421	8,005	6,603	48,730	42,349	2,451.45	2,624 99	2,277.55
Bourbon	33,214	20,008	6,032	7,174	32,518	30,086	1,483.70	1,401.77	1,193.56
Brown	49,261	37,806	6,700	4,755	51,693	40,588	2,396.78	2,467.56	2,006.53
Butler	81,507	40,194	23,603	17,710	112,104	47,565	2,270.14	2,280.12	2,239.43
Chase	25,859	17,003	2,589	6,207	25,362	18,915	3,719.65	3,550.10	2,674.23
Chautauqua	16,578	8,588	3,835	4,155	20,736	13,630	1,601.43	1,781.29	1,252.53
Cherokee	33,359	15,752	5,744	11,863	33,783	28,420	1,060.46	1,005.19	730.87
Cheyenne	12,252	8,744	2,965	543	12,202	5,942	1,701.67	2,057.24	1,431.91
Clark	14,837	9,388	2,887	2,562	12,604	11,632	3,093.02	2,415.02	2,663.67
Clay	35,088	24,251	6,076	4,761	35,654	29,091	2,403.29	2,482.00	1,835.89
Cloud	37,854	25,985	5,690	6,179	40,604	33,805	2,091.38	2,292.21	1,752.02

[1] Includes $9,217,029, valuation of private car lines, taxed for State purposes only; not distributable by

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX						PER CAPITA ASSESSED VALUATION		
	1932				1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property	Other property					
Coffey	$25,284	$15,858	$3,715	$5,711	$26,758	$23,062	$1,851.90	$1,877.23	$1,511.65
Comanche	12,080	8,094	2,561	1,425	13,061	9,995	2,306.22	2,243.31	2,386 05
Cowley	75,417	44,725	16,187	14,505	66,757	49,765	1,799.93	1,853 33	1,560.61
Crawford	48,798	30,286	7,023	11,489	54,536	42,271	989.24	845.05	826 09
Decatur	15,188	10,369	2,770	2,049	15,866	10,816	1,687.56	1,953.65	1,537 01
Dickinson	58,684	36,957	12,194	9,533	55,695	41,714	2,265.79	2,130.66	1,637 53
Doniphan	27,107	19,680	4,402	3,025	30,403	24,523	1,908.94	2,202.49	1,619.62
Douglas	48,325	33,808	7,834	6,683	45,144	35,086	1,910.08	1,881.16	1,369.73
Edwards	18,596	12,254	3,210	3,132	18,739	15,315	2,547.40	2,653 18	2,087.70
Elk	19,062	10,983	3,630	4,449	19,113	13,848	2,071 96	2,115.66	1,361.75
Ellis	24,881	17,576	4,647	2,658	24,712	18,386	1,535.86	1,687.66	1,441.10
Ellsworth	28,202	18,797	5,040	4,365	29,526	25,159	2,783.46	2,844.79	2,553.66
Finney	21,244	15,200	3,505	2,389	18,064	12,614	1,831.38	2,204.76	2,004.44
Ford	40,135	25,779	7,135	7,221	31,144	20,788	1,849 54	2,074.34	1,747.31
Franklin	41,482	25,462	5,925	10,095	42,280	32,352	1,885.55	1,902.89	1,535 09
Geary	20,803	13,728	3,285	3,790	22,319	17,163	1,434 69	1,635.12	1,699 26
Gove	13,004	8,536	2,405	2,013	11,041	8,974	2,242 07	2,325 31	2,091 40
Graham	13,491	9,836	2,606	1,049	15,442	10,963	1,729.62	2,025.47	1,365.62
Grant	6,806	4,860	1,190	756	3,735	1,937	2,001.76	3,436.20	2,105 89
Gray	16,381	11,073	2,869	2,439	11,271	7,692	2,520.15	2,201.73	2,507.31
Greeley	6,315	4,680	590	1,045	5,168	3,599	3,508.33	5,027.03	4,089 83
Greenwood	49,986	23,580	15,659	10,747	39,978	33,090	2,409.30	2,716.84	2,170 44
Hamilton	8,686	5,693	1,195	1,798	6,142	5,220	2,481.71	2,375 00	2,068.51
Harper	33,036	21,126	4,911	6,999	34,867	28,941	2,576.31	2,552.50	2,100 24
Harvey	44,471	28,750	7,209	8,212	43,127	35,388	1,971.92	2,039.96	1,836.54
Haskell	8,597	6,078	1,397	1,122	4,879	2,962	2,865.67	3,101.96	2,768.10
Hodgeman	12,976	10,346	1,804	766	11,478	6,450	3,089 52	2,913.16	2,118.84
Jackson	31,798	24,420	4,150	3,228	34,941	28,610	2,152.00	2,255.00	1,737.63
Jefferson	31,194	23,463	3,515	4,216	34,743	30,266	2,207.80	2,355.43	1,957.97
Jewell	38,525	28,045	5,925	3,655	44,530	37,560	2,663.88	2,741.98	2,208 63
Johnson	55,013	35,997	7,118	11,898	47,038	36,992	1,916.83	2,567.58	1,962 88
Kearny	9,806	6,949	1,457	1,400	7,549	5,172	2,971.52	2,884.62	2,413.48
Kingman	31,165	20,334	4,673	6,158	33,643	20,279	2,069.61	2,776.04	2,365.61
Kiowa	13,386	7,866	2,314	3,206	17,067	15,513	2,218.06	2,768.86	2,377.40
Labette	45,972	24,764	6,167	15,041	43,959	35,382	1,466.60	1,266 00	1,027.67
Lane	9,898	6,158	2,005	1,735	8,346	5,964	2,828.00	2,866.96	2,685 35
Leavenworth	44,561	27,779	7,871	8,911	45,523	42,221	1,026 75	1,185 43	1,046.86
Lincoln	26,840	18,194	5,588	3,058	26,797	21,654	2,765.01	2,708.44	2,129.67
Linn	22,824	14,630	2,840	5,354	23,811	19,659	1,686 42	1,723.59	1,219 32
Logan	10,560	6,340	2,102	2,118	9,267	7,644	2,455.81	2,875 28	2,372.38
Lyon	56,283	37,045	8,346	10,892	50,027	39,789	1,888.69	1,912.63	1,516.91
McPherson	67,220	39,471	20,571	7,178	56,887	43,982	2,812.55	2,594.27	2,122.56
Marion	52,628	34,976	8,507	9,145	63,028	39,705	2,537.63	2,733 94	1,750.18
Marshall	54,385	39,243	8,986	6,156	57,500	46,783	2,351 33	2,529.72	2,007.02
Meade	16,395	10,515	2,954	2,926	13,424	9,532	2,309.15	2,368.36	1,863.21
Miami	39,345	23,537	4,404	11,404	41,413	29,390	1,830 00	2,090.63	1,467.57
Mitchell	31,437	23,872	5,168	2,397	34,814	27,685	2,461.01	2,507.11	1,966.54
Montgomery	78,654	39,119	23,229	16,306	70,943	59,435	1,521.35	1,427 76	1,227.09
Morris	20,166	16,816	3,918	5,432	20,866	21,802	2,206 43	2,237.91	1,799.29
Morton	6,185	4,517	916	752	5,284	2,238	1,472.62	1,446.40	1,414.77
Nemaha	44,277	34,729	6,794	2,754	48,599	40,167	2,413.97	2,628.83	1,999.44
Neosho	35,389	20,684	5,343	9,362	38,988	29,572	1,561.39	1,620.24	1,295.39
Ness	19,518	13,103	3,519	2,926	18,278	10,131	2,299.76	2,312.84	1,657.23
Norton	19,812	12,747	3,904	3,161	20,077	16,326	1,693.33	1,810.13	1,590.63
Osage	32,490	20,498	4,375	7,617	35,345	31,506	1,852.55	1,898.12	1,542.74

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX						PER CAPITA ASSESSED VALUATION		
	1932				1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property	Other property					
Osborne	$26,385	$19,312	$5,090	$1,983	$29,742	$24,042	$2,280.86	$2,390 62	$1,894.73
Ottawa	27,599	20,078	4,063	3,458	30,165	26,909	2,810.78	2,815.52	2,295.97
Pawnee	26,801	19,043	4,273	3,485	29,268	23,909	2,504 77	3,100.07	2,786.88
Phillips	25,268	17,060	4,983	3,225	27,775	21,476	2,078.13	2,221.08	1,630.45
Pottawatomie	33,376	21,778	5,616	5,982	35,887	30,309	2,104.15	2,221.56	1,806.44
Pratt	31,195	21,428	4,620	5,147	31,648	25,900	2,327 99	2,368.84	2,290 23
Rawlins	12,696	8,747	2,991	958	11,919	7,602	1,692 80	1,725.59	1,393.50
Reno	101,939	66,528	20,533	14,878	96,375	76,690	2,106.18	2,089 98	1,993.87
Republic	40,884	28,428	6,196	6,260	41,265	36,332	2,772 74	2,791.89	2,134.06
Rice	42,172	28,468	6,546	7,158	42,925	34,865	3,055 94	2,804.05	2,383.31
Riley	39,756	27,080	7,016	5,660	37,323	28,566	1,999 60	1,704 00	1,836.13
Rooks	18,412	13,356	3,419	1,637	21,835	19,033	1,931.19	2,190 97	1,791.23
Rush	20,938	13,998	4,300	2,640	21,831	15,949	2,275 87	2,568.91	2,005 65
Russell	28,584	18,323	7,075	3,186	27,114	24,660	2,575 14	2,550.57	2,170.59
Saline	68,437	43,133	16,984	8,320	64,202	41,666	2,273.05	2,438 45	1,968.17
Scott	9,288	5,948	1,545	1,795	7,797	5,801	2,265.37	2,483 92	2,464.20
Sedgwick	227,707	152,171	48,012	27,524	167,998	114,111	1,582.40	1,729.05	1,468.32
Seward	15,550	9,623	2,890	3,037	12,181	6,625	1,851 19	1,799.86	1,626.06
Shawnee	141,486	86,831	31,485	23,170	113,120	83,606	1,609.62	1,592.45	1,192.82
Sheridan	13,034	8,772	2,563	1,699	14,052	8,600	2,136.72	2,562.30	1,901.05
Sherman	12,483	8,436	1,999	2,049	11,493	8,477	1,621.17	1,961.24	2,026.56
Smith	33,669	26,129	4,908	2,632	35,959	28,069	2,485.71	2,399.68	1,792.29
Stafford	29,479	21,326	5,043	3,110	30,700	26,426	2,818.26	2,655.90	2,252 45
Stanton	6,601	4,664	1,011	926	3,495	1,880	2,750.42	3,849.34	2,701.08
Stevens	10,837	7,582	1,879	1,376	8,088	2,818	2,257.71	1,869 56	1,280.10
Sumner	65,525	41,094	10,974	13,457	64,060	53,637	2,262.60	2,192.85	1,833.87
Thomas	15,180	8,667	3,267	3,246	14,193	11,410	1,997 37	2,565 15	3,080.32
Trego	13,262	8,816	2,613	1,833	13,082	9,076	2,009.39	2,179.19	2,087 47
Wabaunsee	27,878	19,221	4,280	4,377	29,114	23,680	2,574.15	2,548.48	1,943.38
Wallace	7,355	4,647	921	1,787	7,457	4,887	2,451.67	3,076 19	2,237 63
Washington	45,207	32,611	7,267	5,329	47,571	39,668	2,641.83	2,645.16	1,982.73
Wichita	7,795	5,545	1,298	952	5,643	3,486	2,887.04	3,040.41	2,313 23
Wilson	35,651	17,337	7,272	11,042	37,108	31,551	1,911.99	1,725.80	1,086.93
Woodson	16,526	10,129	2,365	4,032	17,986	14,862	1,938.31	2,002.01	1,470 06
Wyandotte	167,062	103,960	37,636	25,466	140,774	112,839	1,156.14	1,100.48	1,073.84

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

County	LEVIES OF THE GENERAL PROPERTY TAX									AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1932							1922	1912	1932	1922	1912
	Total	State	County	Cities	School districts	Townships	Other civil divisions					
State total	$80,362	[1] $7,254	$18,870	$13,586	$34,717	$5,600	$335	$69,331	$27,895	$2.19	$1.95	$1.02
Allen	791	71	227	123	277	93		724	381	2 18	1.98	1.27
Anderson	508	54	184	43	218	7	2	515	213	1.85	1.84	.90
Atchison	997	85	253	240	351	68		1,033	435	2.21	2.25	1.07
Barber	475	44	147	43	200	40	1	447	177	2.07	1.96	.92
Barton	919	95	252	157	342	73		728	289	1.87	1.49	.68
Bourbon	847	64	292	148	310	33		859	317	2.55	2.64	1.05
Brown	866	96	212	117	330	107	4	786	330	1.76	1 52	.81
Butler	1,655	159	409	196	720	171		1,762	417	2.03	1.57	88
Chase	402	51	114	29	201	7		396	155	1.55	1.56	.82
Chautauqua	379	32	117	40	186	2	2	466	181	2.29	2 25	1.33
Cherokee	1,068	65	310	152	518	22	1	926	395	3.20	2.74	1.39
Cheyenne	315	24	56	19	185	31		277	76	2.57	2 27	1.28
Clark	290	29	112	26	120	3		270	127	1.95	2.14	1 09
Clay	590	68	134	87	249	51	1	544	250	1.68	1.53	.86
Cloud	699	73	164	109	297	55	1	631	316	1 85	1.55	.93
Coffey	463	49	156	48	160	50		517	318	1.83	1 93	1.38
Comanche	278	23	103	24	124	4		269	88	2.30	2 06	.88
Cowley	1,490	146	320	274	639	111		1,401	528	1.98	2.10	1.06
Crawford	1,739	95	385	304	824	131		1,719	568	3.56	3.15	1 34
Decatur	403	30	70	32	228	43		390	127	2.65	2.46	1.17
Dickinson	1,073	110	212	181	482	86	2	979	408	1.83	1.76	.98
Doniphan	606	52	195	52	236	71		555	233	2.24	1.83	95
Douglas	1,112	93	232	231	484	70	2	1,023	406	2.30	2.27	1.16
Edwards	435	35	137	54	164	45		397	125	2.34	2 12	82
Elk	361	37	81	51	143	49		356	144	1.83	1.86	1 04
Ellis	546	49	137	104	203	53		450	149	2.19	1.82	.81
Ellsworth	481	54	106	61	222	38		478	208	1.71	1.62	.83
Finney	574	41	210	85	212	26		488	127	2 70	2.70	1 01
Ford	913	77	205	200	379	52		619	215	2.27	1.99	1.03
Franklin	894	81	258	108	353	94		776	313	2.16	1.84	.97

[1] Includes $219,734, levy of private car lines, taxed for State purposes only; not distributable by counties.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

County	LEVIES OF THE GENERAL PROPERTY TAX									AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1932							1922	1912	1932	1922	1912
	Total	State	County	Cities	School districts	Townships	Other civil divisions					
Geary	$522	$40	$128	$100	$226	$28		$466	$169	$2 51	$2 09	$ 9[illegible]
Gove	278	25	41	24	166	22		232	67	2. 14	2. 10	[illegible]5
Graham	324	27	63	22	173	39		312	110	2. 40	2. 02	1. 00
Grant	166	13	56	17	80			62	27	2. 44	1 66	1. 39
Gray	339	32	68	30	208	1		272	65	2. 07	2. 41	. 85
Greeley	133	12	30	10	69	12		97	36	2. 11	1 88	1 00
Greenwood	893	98	175	79	425	116		716	290	1 79	1. 87	. 88
Hamilton	237	17	100	27	91	2		151	64	2. 73	2 46	1 22
Harper	519	64	130	62	196	67		535	245	1 57	1. 53	85
Harvey	849	85	204	155	366	39		717	307	1 92	1 66	. 87
Haskell	211	17	53	28	111	2		94	37	2 45	1. 93	1. 25
Hodgeman	243	25	88	17	104	1	$8	160	61	1 87	1 39	. 95
Jackson	600	62	164	49	237	87	1	591	267	1 89	1. 69	93
Jefferson	552	61	269	62	152	7	1	682	251	1. 77	1 96	. 83
Jewell	598	75	120	68	260	66		602	276	1. 55	1. 35	. 73
Johnson	1, 138	106	262	59	533	177	1	823	313	2. 07	1. 75	. 85
Kearney	197	19	45	16	113	3	1	157	69	2. 01	2. 08	1 33
Kingman	540	60	175	39	219	47		517	208	1. 73	1. 54	71
Kiowa	305	26	71	27	180	1		261	143	2 28	1 53	. 92
Labette	1, 277	89	336	249	578	25		1, 075	423	2 78	2 45	1 20
Lane	168	19	54	6	79	10		109	53	1. 70	1. 31	8[illegible]
Leavenworth	1, 230	84	287	304	437	117	1	1, 164	615	2. 76	2. 56	1. 46
Lincoln	373	51	133	32	115	11	1	384	169	1. 39	1. 43	. 78
Linn	542	45	191	44	191	70	1	464	207	2. 37	1. 95	1. 05
Logan	273	21	58	23	148	23		199	64	2. 59	2. 15	84
Lyon	1, 217	109	301	223	481	103		1, 000	463	2. 16	1. 98	1 16
McPherson	860	129	188	105	367	71		729	328	1. 28	1. 28	75
Marion	863	102	159	125	405	49	23	940	347	1. 64	1 49	. 87
Marshall	921	105	243	149	312	112		757	361	1. 69	1. 32	77
Meade	385	31	119	41	149	45		256	110	2. 35	1. 91	1. 15

Miami	811	77	318	82	279	55		620	278	2.06	1.50	.95
Mitchell	518	61	141	54	218	44		546	214	1.65	1.57	.77
Montgomery	2,009	141	402	456	893	107	10	1,939	873	2.55	2.73	1.47
Morris	475	50	104	54	220	46	1	481	205	1.82	1.79	.94
Morton	205	12	28	24	127	14		139	18	3.31	2.63	.80
Nemaha	737	86	208	89	253	100	1	696	311	1.66	1.43	.77
Neosho	665	68	226	22	288	61		756	325	1.88	1.94	1.10
Ness	394	38	94	41	182	39		293	99	2.02	1.60	.98
Norton	564	38	123	58	294	51		476	181	2.85	2.30	1.11
Osage	646	63	171	66	270	75	1	674	266	1.99	1.91	.84
Osborne	524	51	162	46	220	45		475	179	1.99	1.60	.74
Ottawa	450	54	135	21	192	48		443	234	1.63	1.47	.87
Pawnee	510	52	88	56	240	71	3	505	168	1.90	1.73	.70
Phillips	480	48	120	67	204	41		441	264	1.90	1.59	1.23
Pottawatomie	664	64	161	60	283	94	2	620	304	1.99	1.73	1.00
Pratt	613	60	127	66	311	49		621	207	1.97	1.96	.80
Rawlins	312	24	62	28	162	36		296	88	2.46	2.48	1.16
Reno	2,362	197	424	611	1,021	107	2	2,051	671	2.32	2.13	.87
Republic	585	80	167	45	237	55	1	597	258	1.43	1.35	.71
Rice	739	81	199	105	302	52		644	296	1.75	1.50	.85
Riley	916	76	230	160	387	63		661	270	2.30	1.77	.95
Rooks	400	35	108	30	183	44		443	180	2.17	2.03	.65
Rush	382	40	83	35	180	44		327	135	1.82	1.50	.85
Russell	519	55	142	67	196	58	1	410	186	1.82	1.50	.75
Saline	1,321	129	227	340	574	51		1,093	400	1.93	1.70	.96
Scott	210	18	40	15	123	14		179	67	2.26	2.30	1.15
Sedgwick	5,980	431	955	1,522	2,892	138	42	4,183	1,601	2.63	2.49	1.40
Seward	406	30	86	90	190	10		287	83	2.61	2.36	1.25
Shawnee	4,089	262	661	1,307	1,715	141	3	2,871	1,134	2.89	2.54	1.36
Sheridan	326	25	75	22	171	33		273	84	2.50	1.94	.98
Sherman	438	25	87	71	234	21		286	89	3.51	2.49	1.05
Smith	542	66	130	85	206	55		504	290	1.61	1.40	1.03
Stafford	468	56	139	49	189	35		500	204	1.59	1.63	.77
Stanton	144	13	37	11	83			49	20	2.18	1.40	1.06
Stevens	269	21	25	33	165	25		167	39	2.48	2.06	1.38
Sumner	1,304	127	354	145	562	114	2	1,186	519	1.99	1.85	.97
Thomas	404	29	56	16	270	33		324	102	2.66	2.28	.89
Trego	276	26	66	38	112	34		242	101	2.08	1.85	1.11
Wabaunsee	446	54	144	35	155	58		481	214	1.60	1.65	.90
Wallace	181	14	34	7	115	11		178	45	2.46	2.39	.92
Washington	690	88	186	55	263	98		654	310	1.53	1.37	.78
Wichita	121	15	27	11	67	1		87	29	1.55	1.54	.83
Wilson	735	68	214	92	283	77	1	814	245	2.06	2.19	.78
Woodson	325	32	78	51	119	45		313	148	1.97	1.74	1.00
Wyandotte	6,066	324	1,116	1,718	2,529	168	211	4,171	1,800	3.63	2.96	1.60

KENTUCKY

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Kentucky relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 120 counties, the 369 cities, towns, and villages, the 365 school districts, and the 73 other civil divisions (drainage districts), or a total of 928 political units that have power to levy taxes or incur debt.

The data for Kentucky were compiled largely from reports on file in the offices of State tax commission and the State superintendent of public instruction, Frankfort, Ky., and from reports secured by local agents and through correspondence.

Fiscal year.—For Kentucky the fiscal year reported for the State government is that ending June 30, 1932, while the statistics for the counties, the cities, towns, and villages, the school districts, and the other civil divisions, are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Kentucky on January 1, 1932, was 2,635,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1932.—The following statement discloses that for Kentucky the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts by $2,997,806. This excess of governmental costs over revenue receipts was 3.1 percent for the State government and 10.4 percent for the cities, towns, and villages. For the counties, the school districts, and the other civil divisions, revenue receipts were in excess of governmental costs, the percent of excess being 1.5 for the counties, 3.6 for the school districts, and 72.2 for the other civil divisions. Although the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts, the revenue receipts exceed governmental costs, exclusive of capital outlays, by $19,264,933.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING-FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Percent of total	Total	Percent of total	Total	Percent of total	Total	Percent of total
Total	$92,112,159	100.0	$95,109,965	100.0	$113,417,913	100.0	$51,062,80C	100.0
State government	36,930,115	40.1	38,086,662	40.0	16,223,691	14.3	10,964,088	21.5
Counties	11,863,658	12.9	11,687,971	12.3	33,202,412	29.3	11,303,961	22.1
Cities, towns, and villages [1]	25,778,660	28 0	28,452,502	29.9	53,205,173	46.9	16,758,792	32 8
School districts [1]	17,431,284	18.9	16,819,863	17.7	10,096,016	8.9	12,035,959	23.6
Other civil divisions	108,442	.1	62,967	.1	690,621	.6		

[1] Data for the schools of Ashland, Lexington, Louisville, Paducah, and Paris are included with the data for cities, towns, and villages.

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Kentucky and all subdivisions of the State amounted to $92,112,159, or an average of $34.96 for each person in the State. Of this amount $36,930,115 was for the State; $11,863,658 for the counties; $25,778,660 for the cities, towns, and villages; $17,431,284 for the school districts; and $108,442 for the other civil divisions. The revenues collected include $48,157,310, general property taxes; $1,216,850, special taxes; $688,332, poll taxes; $16,954,850, licenses and permits; $4,674,669, special assessments; $10,866,257, subventions, donations, and pension assessments; $872,977, interest, rents, and highway privileges; $3,797,008, earnings of public service enterprises; $4,299,658, earnings of general departments; and $584,248, fines, forfeits, and escheats. Of the $10,866,257 classified as subventions, donations, and pension assessments, $3,674,046 represents subventions by the Federal Government to the State, principally for highways. The schools of the cities of Louisville, Lexington, Paducah, Ashland, and Paris are administered by the city government. Therefore, the data for the schools of these cities are included with the data for cities, towns, and villages.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities, towns, and villages having a population of 2,500 and over.

The general property taxes of the State, the counties, and the cities, towns, and villages having a population of 2,500 and over amounted to $15,734,000 in 1912, $29,427,000 in 1922, and $36,355,580 in 1932, this being an increase of 23.5 percent from 1922 to 1932, and 131.1 percent from 1912 to 1932. Special taxes amounted to $462,000 in 1912, $682,000 in 1922, and $1,216,850 in 1932. Poll taxes amounted to $594,000 in 1912, $570,000 in 1922, and $422,216 in 1932. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to $2,807,000 in 1912, $5,528,000 in 1922, and $16,845,362 in 1932. Special assessments amounted to $683,000 in 1912, $744,000 in 1922, and $4,470,712 in 1932.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Kentucky and all subdivisions of the State for 1932 amounted to $95,109,965, or an average expenditure of $36.09 per person. Of the total amount expended, $38,086,662 was disbursed by the State government; $11,687,971 by the counties; $28,452,502 by the cities, towns, and villages; $16,819,863 by the school districts; and $62,967 by the other civil divisions. The total comprises $65,500,272 for operation and maintenance of general departments; $1,988,305 for operation and maintenance of public service enterprises; $5,358,649 for interest on debt; and $22,262,739 for outlays or permanent improvements.

Payments for operation and maintenance of general departments for the government of the cities, towns, and villages are not shown by departments in tables 3 and 4, for the reason that for the most part the reports secured for the cities, towns, and villages did not admit of this distribution. Payments for operation and maintenance of general departments for the government of the State, the counties, the school districts, and the other civil divisions are shown by departments in table 3. Expenditures for maintenance of schools other than schools of the State government may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data for Kentucky were limited to the State, counties, and cities, towns, and villages with a

population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places In the period from 1912 to 1932 the payments for operation and maintenance of general departments and public service enterprises of the State, counties, and cities, towns, and villages having a population of 2,500 and over increased from $21,659,000 to $51,752,488, or 138.9 percent; interest payments, from $1,395,000 to $4,784,387, or 243 percent; and outlay payments, from $4,395,000 to $20,589,778, or 368.5 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the cities, towns, and villages, the school districts, and the other civil divisions, by counties.

Table 6 presents for the individual cities, towns, and villages, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking fund assets, for the year 1932. The aggregate debt of the cities, towns, and villages in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1932, 1922, and 1912, covering the gross debt, less sinking fund assets—total and per capita—of the government of the State, the counties, the cities, towns, and villages, the school districts, and the other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all the minor civil divisions of the county.

For 1932 the combined gross debt of Kentucky and all subdivisions of the State less sinking fund assets set aside to meet such debt was $113,417,913, or an average per capita of $43.04. In 1922 the average per capita was $20.68, and in 1912, $12.85.

Of the total debt reported for 1932, $16,223,691 was for the State government; $33,202,412 for the counties; $53,205,173 for the cities, towns, and villages; $10,096,016 for the school districts; and $690,621 for the other civil divisions.

The gross debt of the State government, less sinking fund assets, increased 109.5 percent from 1922 to 1932 and 265.3 percent from 1912 to 1932. Similar debt for all minor civil divisions combined increased 127.2 percent from 1922 to 1932 and 279.8 percent from 1912 to 1932.

ASSESSED VALUATIONS

For the purpose of assessment, real and personal property is assessed at its *fair cash value*—estimated at the price it would bring at a fair voluntary sale. Assessments are made by the county tax commissioner and his deputies. The return and listing of property for taxation commences on the first day of July and must be completed by October 31.

The assessed valuation of all property in Kentucky subject to levies of the general property tax was $3,059,586,369 in 1932 as compared with $2,404,147,000 in 1922 and $1,031,174,000 in 1912. The per capita assessed valuation increased from $441.37 in 1912 to $984.20 in 1922, and to $1,161.13 in 1932.

TAX LEVIES

State, county, and school district taxes are collected by the sheriff. In cities, collection is made by the tax receiver or collector, treasurer, marshal or sheriff. Taxes become due and payable on or after March 1 and become delinquent on December 1.

The total levies of the general property tax for the State and all subdivisions were $17,669,000 for 1912, $37,322,000 for 1922, and $51,062,800 for 1932, this being a per capita of $7.56, $15.28, and $19.38, respectively.

Of the total levies reported for 1932, $10,964,088 was for the State government; $11,303,961 for the counties; $16,758,792 for the cities, towns, and villages; and $12,035,959 for the school districts. The average rate of levy per $100 of the assessed valuation was $1.71 for 1912, $1.55 for 1922, and $1.67 for 1932.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
Grand total	2,635,000	$92,112	$34.96	[2] $67,017	$48,157	$688	$18,955	$4,675	$584	$10,688	$200	$873	$4,300	$3,797
State government	2,635,000	36,930	14.02	[2] 27,318	10,675	----	15,426	2,796	363	3,674	20	227	2,532	----
Counties	2,635,000	11,864	4.50	10,806	10,304	396	106	----	47	584	6	32	389	----
Cities, towns, and villages	994,451	25,778	25.92	17,621	16,145	53	1,423	1,771	174	774	127	578	936	3,797
School districts [3]	----	17,431	(4)	11,272	11,033	239	----	----	----	5,634	47	36	442	----
Other civil divisions	----	109	(4)	----	----	----	----	108	----	----	----	----	1	----
ADAIR	16,401	108	6.58	59	52	7	----	----	----	49	----	----	----	----
County	16,401	30	1.83	25	21	4	----	----	----	5	----	----	----	----
Cities, towns, and villages	1,195	5	4.18	5	5	----	----	----	----	----	----	----	----	----
School districts	----	73	(4)	29	26	3	----	----	----	44	----	----	----	----
ALLEN	15,180	155	10.21	95	83	7	5	----	----	43	----	2	9	6
County	15,180	47	3.10	39	33	4	2	----	----	5	----	----	3	----
Cities, towns, and villages	1,867	19	10.18	11	8	----	3	----	----	----	----	1	1	6
School districts	----	89	(4)	45	42	3	----	----	----	38	----	1	5	----
ANDERSON	8,494	159	18.72	114	102	5	7	----	1	24	----	----	9	11
County	8,494	59	6.95	47	39	4	4	----	----	5	----	----	7	----
Cities, towns, and villages	1,763	29	16.45	16	13	----	3	----	1	----	----	----	1	11
School districts	----	71	(4)	51	50	1	----	----	----	19	----	----	1	----
BALLARD	9,910	200	20.18	165	162	2	1	4	----	30	----	----	1	----
County	9,910	76	7.67	71	70	1	----	----	----	5	----	----	----	----
Cities, towns, and villages	2,495	8	3.21	7	6	----	1	----	----	----	----	----	1	----
School districts	----	112	(4)	87	86	1	----	----	----	25	----	----	----	----
Other civil divisions	----	4	(4)	----	----	----	----	4	----	----	----	----	----	----

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
BARREN	25,900	$270	$10.42	$180	$159	$15	$6		$3	$68		$1	$18	
County	25,900	80	3.09	63	54	9			1	5			11	
Cities, towns, and villages	6,189	40	6.46	38	31	1	6		2					
School districts		150	(4)	79	74	5				63		1	7	
BATH	11,075	154	13.91	116	112	1	3	$3		33		1	1	
County	11,075	64	5.78	58	57		1			5		1		
Cities, towns, and villages	1,816	12	6.61	9	7		2	3						
School districts		78	(4)	49	48	1				28			1	
BELL	39,600	584	14.75	433	392	12	29	5	4	118		5	19	
County	39,600	149	3.76	140	130	10				5		4		
Cities, towns, and villages	14,267	127	8.90	114	84	1	29	5	4				4	
School districts		308	(4)	179	178	1				113		1	15	
BOONE	9,600	253	26.35	189	185	4		1		23			40	
County	9,600	102	10.63	98	96	2				4				
Cities, towns, and villages	1,304	10	7.67	8	8			1					1	
School districts		141	(4)	83	81	2				19			39	
BOURBON	18,060	458	25.36	380	354	6	20	6	1	58		1	4	$8
County	18,060	149	8.25	144	141	3				5				
Cities, towns, and villages	7,374	178	24.14	151	130	1	20	6	1	11		1		8
School districts [5]		131	(4)	85	83	2				42			4	
BOYD	46,300	1,362	29.42	847	831	2	14	216	8	77		37	23	154
County	46,300	225	4.86	217	217				1	5		1	1	
Cities, towns, and villages	35,325	1,059	29.98	573	557	2	14	216	7	55		36	18	154
School districts [6]		78	(4)	57	57					17			4	

BOYLE	16,500	396	24.00	282	260	7	15	9	1	43	1	14	46	
County	16,500	91	5.52	80	76	4				5	1	5		
Cities, towns, and villages	7,809	120	15.37	61	46		15	9	1			3	46	
School districts		185	(4)	141	138	3				38		6		
BRACKEN	9,616	182	18.93	142	130	7	5	8		25	1	2	4	
County	9,616	58	6.03	53	45	5	3			5				
Cities, towns, and villages	2,696	29	10.76	16	14		2	8				1	4	
School districts		95	(4)	73	71	2				20	1	1		
BREATHITT	21,200	182	8.58	107	97	8	2		1	67		7		
County	21,200	48	2.26	43	36	6	1			5				
Cities, towns, and villages	2,109	21	9.96	14	12	1	1		1			6		
School districts		113	(4)	50	49	1				62		1		
BRECKINRIDGE	17,368	178	10.25	128	118	9	1		1	49				
County	17,368	56	3.22	51	45	5	1			5				
Cities, towns, and villages	2,893	14	4.84	13	12	1			1					
School districts		108	(4)	64	61	3				44				
BULLITT	8,868	117	13.19	81	75	4	2		1	28	1	6		
County	8,868	43	4.85	37	34	2	1		1	4	1			
Cities, towns, and villages	1,900	6	3.16	6	5		1							
School districts		68	(4)	38	36	2				24		6		
BUTLER	12,620	93	7.37	54	48	6				39				
County	12,620	29	2.30	23	19	4				6				
Cities, towns, and villages	668	2	2.99	2	2									
School districts		62	(4)	29	27	2				33				
CALDWELL	13,781	248	18.00	148	134	10	4	24	7	42		3	24	
County	13,781	56	4.06	49	44	5			2	5				
Cities, towns, and villages	5,281	77	14.58	23	17	2	4	24	5			1	24	
School districts		115	(4)	76	73	3				37		2		
CALLOWAY	17,662	207	11.72	131	128	2	1		1	57		18		
County	17,662	49	2.77	44	44				1	4				
Cities, towns, and villages	3,435	16	4.66	15	13	1	1					1		
School districts		142	(4)	72	71	1				53		17		
CAMPBELL	75,400	2,049	27.18	1,724	1,682	1	41	11	6	139	22	28	119	
County	75,400	298	3.95	289	289				1	5	3			
Cities, towns, and villages	64,323	987	15.34	818	777		41	11	5		15	19	119	
School districts		764	(4)	617	616	1				134	4	9		
CARLISLE	7,363	116	15.75	79	76	3		8		22	1	5	1	
County	7,363	49	6.65	39	37	2				5	1	4		
Cities, towns, and villages	2,049	8	3.90	7	7								1	
School districts		51	(4)	33	32	1				17		1		
Other civil divisions		8	(4)					8						

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
CARROLL	8,155	$150	$18.39	$123	$115	$5	$3	$1	$1	$24			$1	
County	8,155	47	5.76	42	40	2				5				
Cities, towns, and villages	3,538	23	6.50	20	16	1	3	1	1				1	
School districts		80	(4)	61	59	2				19				
CARTER	24,100	245	10.17	152	147	4	1	1	2	74	$2		2	$12
County	24,100	62	2.57	56	54	2				5			1	
Cities, towns, and villages	2,506	27	10.77	12	10	1	1	1	2					12
School districts		156	(4)	84	83	1				69	2		1	
CASEY	16,747	125	7.46	70	61	8	1			54			1	
County	16,747	34	2.03	29	23	6				5				
Cities, towns, and villages	549	2	3.64	2	1		1							
School districts		89	(4)	39	37	2				49			1	
CHRISTIAN	34,283	507	14.79	404	359	21	24	2	2	86	2		11	
County	34,283	119	3.47	114	99	15				5				
Cities, towns, and villages	12,581	139	11.05	124	98	2	24	2	2		1		10	
School districts		249	(4)	166	162	4				81	1		1	
CLARK	17,640	395	22.39	325	305	6	14		2	48		$2	18	
County	17,640	102	5.78	89	86	3				12			1	
Cities, towns, and villages	8,233	73	8.87	70	56		14		2			1		
School districts		220	(4)	166	163	3				36		1	17	
CLAY	18,526	143	7.72	77	72	5				64			2	
County	18,526	46	2.48	40	37	3				5			1	
Cities, towns, and villages	(7)	2	(4)	2										
School districts		95	(4)	35	33	2				59			1	

CLINTON	9,100	61	6.70	31	28	3				30				
County	9,100	21	2.31	16	14	2				5				
School districts		40	(4)	15	14	1				25				
CRITTENDEN	11,931	135	11.32	88	78	7	3			38	1	2	6	
County	11,931	40	3.35	33	28	4	1			5	1	1		
Cities, towns, and villages	1,892	21	11.10	15	12	1	2						6	
School districts		74	(4)	40	38	2				33		1		
CUMBERLAND	10,204	81	7.94	41	39	2				30	10			
County	10,204	22	2.16	20	18	2				2				
Cities, towns, and villages	886	2	2.26	2	2									
School districts		57	(4)	19	19					28	10			
DAVIESS	44,300	1,236	27.90	746	707	14	25		5	120	1	17	347	
County	44,300	205	4.63	194	182	10	2			11				
Cities, towns, and villages	23,204	600	25.86	237	214		23		5			11	347	
School districts		431	(4)	315	311	4				109	1	6		
EDMONSON	11,600	91	7.84	52	47	5				37		1	1	
County	11,600	23	1.98	19	16	3				4				
School districts		68	(4)	33	31	2				33		1	1	
ELLIOTT	7,571	51	6.74	23	20	3				28				
County	7,571	18	2.38	13	11	2				5				
School districts		33	(4)	10	9	1				23				
ESTILL	17,300	192	11.10	139	125	5	9			51		2		
County	17,300	47	2.72	41	39	2				5		1		
Cities, towns, and villages	4,829	33	6.83	33	23	1	9							
School districts		112	(4)	65	63	2				46		1		
FAYETTE	70,900	2,690	37.94	2,264	2,158		106	84	11	152	9	36	125	9
County	70,900	488	6.88	406	402		4			4			78	
Cities, towns, and villages	46,000	1,927	41.89	1,645	1,543		102	84	11	98	8	34	38	9
School districts [5]		275	(4)	213	213					50	1	2	9	
FLEMING	12,931	220	17.01	158	149	7	2			36			26	
County	12,931	114	8.82	85	81	4				4			25	
Cities, towns, and villages	1,265	13	10.28	13	10	1	2							
School districts		93	(4)	60	58	2				32		1		
FLOYD	44,400	448	10.09	305	298	6	1		3	126		2	12	
County	44,400	125	2.82	113	108	5				5		2	5	
Cities, towns, and villages	9,737	33	3.39	30	28	1	1		3					
School districts		290	(4)	162	162					121		7		
FRANKLIN	21,400	400	18.69	335	307	3	25		8	45		9	3	
County	21,400	91	4.25	86	83	3				5				
Cities, towns, and villages	11,900	122	10.25	107	82		25		8			7		
School districts		187	(4)	142	142					40		2	3	

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
FULTON	14,927	$283	$18.96	$180	$172	$5	$3	$3	$2	$42	.....	$2	$32	$22
County	14,927	79	5.29	55	53	2	.....	.....	1	5	.....	.....	18	.....
Cities, towns, and villages	5,823	69	11.85	35	31	1	3	3	1	.....	.....	2	6	22
School districts	.....	135	(4)	90	88	2	.....	.....	.....	37	.....	.....	8	.....
GALLATIN	4,437	74	16.68	56	54	1	1	.....	.....	13	.....	2	3	.....
County	4,437	38	8.56	31	29	1	1	.....	.....	5	.....	.....	2	.....
Cities, towns, and villages	800	5	6.25	5	5	.....	.....	.....	.....	.....	.....	.....	.....	.....
School districts	.....	31	(4)	20	20	.....	.....	.....	.....	8	.....	2	1	.....
GARRARD	11,562	218	18.85	172	164	6	2	.....	1	34	.....	.....	5	6
County	11,562	69	5.97	64	60	4	.....	.....	.....	5	.....	.....	.....	.....
Cities, towns, and villages	1,630	18	11.04	10	8	.....	2	.....	1	.....	.....	.....	1	6
School districts	.....	131	(4)	98	96	2	.....	.....	.....	29	.....	.....	4	.....
GRANT	9,876	188	19.04	155	148	6	1	1	1	28	$1	.....	2	.....
County	9,876	69	6.99	61	57	4	.....	.....	1	5	1	.....	1	.....
Cities, towns, and villages	1,607	11	6.85	10	9	.....	1	1	.....	.....	.....	.....	.....	.....
School districts	.....	108	(4)	84	82	2	.....	.....	.....	23	.....	.....	1	.....
GRAVES	30,778	486	15.79	364	339	12	13	37	1	81	.....	.....	3	.....
County	30,778	136	4.42	132	120	7	5	.....	.....	4	.....	.....	.....	.....
Cities, towns, and villages	9,645	88	9.12	58	50	.....	8	29	1	.....	.....	.....	.....	.....
School districts	.....	253	(4)	174	169	5	.....	.....	.....	77	.....	.....	2	.....
Other civil divisions	.....	9	(4)	.....	.....	.....	.....	8	.....	.....	.....	.....	1	.....
GRAYSON	17,055	165	9.67	108	101	7	.....	.....	.....	52	.....	.....	5	.....
County	17,055	56	3.28	51	47	4	.....	.....	.....	5	.....	.....	.....	.....
Cities, towns, and villages	1,682	4	2.38	4	4	.....	.....	.....	.....	.....	.....	.....	.....	.....
School districts	.....	105	(4)	53	50	3	.....	.....	.....	47	.....	.....	5	.....

GREEN	11,400	77	6.75	40	36	4				33			4	
County	11,400	19	1.67	15	13	2				4				
Cities, towns, and villages	770	4	5.19	4	4									
School districts		54	(4)	21	19	2				29			4	
GREENUP	25,300	451	17.83	332	323	4	5	7	1	92		4	3	12
County	25,300	130	5.14	125	121	2	2			5				
Cities, towns, and villages	5,140	61	11.87	37	33	1	3	7	1			4		12
School districts		260	(4)	170	169	1				87			3	
HANCOCK	6,147	83	13.50	59	55	4				23			1	
County	6,147	33	5.37	28	26	2				4			1	
Cities, towns, and villages	1,364	4	2.93	4	3	1								
School districts		46	(4)	27	26	1				19				
HARDIN	20,913	314	15.01	208	194	10	4		1	55			35	15
County	20,913	84	4.02	75	69	6				4			5	
Cities, towns, and villages	4,058	38	9.36	21	16	1	4		1				1	15
School districts		192	(4)	112	109	3				51			29	
HARLAN	70,200	758	10.80	534	508	10	16		6	171		1	46	
County	70,200	289	4.12	247	243	3	1		4	5		1	32	
Cities, towns, and villages	10,772	72	6.68	59	42	2	15		2				11	
School districts		397	(4)	228	223	5				166			3	
HARRISON	14,859	317	21.33	258	245	8	5	2	2	36		1	4	14
County	14,859	95	6.39	90	85	5				5				
Cities, towns, and villages	4,789	61	12.74	42	36	1	5	2	2				1	14
School districts		161	(4)	126	124	2				31		1	3	
HART	16,169	146	9.03	87	82	3	2			49			10	
County	16,169	29	1.79	24	23		1			5				
Cities, towns, and villages	1,908	16	8.39	13	12		1						3	
School districts		101	(4)	50	47	3				44			7	
HENDERSON	26,295	793	30.16	466	440	6	20	3	1	72	4	7	43	197
County	26,295	156	5.93	150	144	6			1	5				
Cities, towns, and villages	12,389	291	23.49	90	70		20					4		197
School districts		343	(4)	226	226					67	4	3	43	
Other civil divisions		3	(4)					3						
HENRY	12,564	232	18.47	196	187	5	4			34			2	
County	12,564	91	7.24	86	83	3				4			1	
Cities, towns, and villages	2,497	13	5.21	13	9		4							
School districts		128	(4)	97	95	2				30			1	
HICKMAN	8,725	129	14.79	94	88	5	1	5	1	27			1	1
County	8,725	47	5.39	41	38	3			1	5				
Cities, towns, and villages	1,717	12	6.99	10	9		1	1						1
School districts		66	(4)	43	41	2				22			1	
Other civil divisions		4	(4)					4						

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[*Revenue receipts expressed in thousands*]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, *forfeits*, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of *public* service enterprises
				Total	General property	Poll	Licenses and permits							
HOPKINS	38,000	$602	$15.84	$349	$325	$15	$9	$10	$2	$104	$8	----	$7	$122
County	38,000	129	3.39	120	114	6	----	----	1	5	----	----	3	----
Cities, towns, and villages	16,149	182	11.27	49	38	2	9	10	1	----	----	----	----	122
School districts	----	291	(4)	180	173	7	----	----	----	99	8	----	4	----
JACKSON	10,467	74	7.07	36	31	5	----	----	----	38	----	----	----	----
County	10,467	25	2.39	20	17	3	----	----	----	5	----	----	----	----
School districts	----	49	(4)	16	14	2	----	----	----	33	----	----	----	----
JEFFERSON	367,100	17,328	47.20	12,796	12,139	----	657	859	42	648	115	$440	722	1,706
County	367,100	2,099	5.72	2,059	2,053	----	6	----	----	----	----	----	40	----
Cities, towns, and villages	309,278	14,517	46.91	10,164	9,513	----	651	842	42	539	114	438	672	1,706
School districts [2]	----	695	(4)	573	573	----	----	----	----	109	1	2	10	----
Other civil divisions	----	17	(4)	----	----	----	----	17	----	----	----	----	----	----
JESSAMINE	12,500	215	17.20	178	169	2	7	----	----	32	----	----	5	----
County	12,500	76	6.08	71	69	2	----	----	----	5	----	----	----	----
Cities, towns, and villages	4,457	30	6.73	26	19	----	7	----	----	----	----	----	4	----
School districts	----	109	(4)	81	81	----	----	----	----	27	----	----	1	----
JOHNSON	23,500	237	10.09	162	154	7	1	----	----	71	3	----	1	----
County	23,500	49	2.09	44	40	4	----	----	----	5	----	----	----	----
Cities, towns, and villages	5,033	26	5.17	26	24	1	1	----	----	----	----	----	----	----
School districts	----	162	(4)	92	90	2	----	----	----	66	3	----	1	----
KENTON	97,000	3,046	31.40	2,252	2,127	1	124	191	10	176	2	27	31	357
County	97,000	394	4.06	380	379	----	1	----	----	4	----	9	1	----
Cities, towns, and villages	81,983	1,551	18.92	958	834	1	123	191	10	2	2	13	18	357
School districts	----	1,101	(4)	914	914	----	----	----	----	170	----	5	12	----

KNOTT	15,800	145	9.18	88	81	6	1		5	52				
County	15,800	49	3.10	40	36	3	1		5	4				
Cities, towns, and villages	508													
School districts		96	(4)	48	45	3				48				
KNOX	26,600	208	7.82	129	121	5	3			75			4	
County	26,600	59	2.22	54	52	2				5				
Cities, towns, and villages	2,380	17	7.14	17	13	1	3							
School districts		132	(4)	58	56	2				70			4	
LARUE	9,093	111	12.21	73	65	5	3		1	27			9	1
County	9,093	38	4.18	28	24	3	1		1	5			4	
Cities, towns, and villages	1,506	9	5.98	7	5		2						1	1
School districts		64	(4)	38	36	2				22			4	
LAUREL	21,300	211	9.91	143	135	5	3			66			2	
County	21,300	72	3.38	66	63	2	1			5			1	
Cities, towns, and villages	1,950	12	6.15	12	10		2							
School districts		127	(4)	65	62	3				61			1	
LAWRENCE	16,713	225	13.46	170	159	10	1		2	51			2	
County	16,713	98	5.86	92	86	5	1		1	5				
Cities, towns, and villages	1,961	11	5.61	10	9	1			1					
School districts		116	(4)	68	64	4				46			2	
LEE	9,729	137	14.08	93	85	3	5			35		1	8	
County	9,729	53	5.45	46	41	2	3			5			2	
Cities, towns, and villages	906	7	7.73	6	4		2						1	
School districts		77	(4)	41	40	1				30		1	5	
LESLIE	10,900	105	9.63	68	65	2	1		1	34		2		
County	10,900	44	4.04	41	38	2	1		1			2		
School districts		61	(4)	27	27					34				
LETCHER	37,600	490	13.03	353	312	9	32	4	8	107		2	16	
County	37,600	166	4.41	152	120	4	28		6	5		1	2	
Cities, towns, and villages	13,370	54	4.04	43	38	1	4	4	2				5	
School districts		270	(4)	158	154	4				102		1	9	
LEWIS	14,315	183	12.78	133	131	1	1		2	43			3	2
County	14,315	75	5.24	70	69	1			2	3				
Cities, towns, and villages	1,552	11	7.09	9	8		1							2
School districts		97	(4)	54	54					40			3	
LINCOLN	17,900	197	11.01	147	137	8	2		1	48			1	
County	17,900	62	3.46	57	50	7				5				
Cities, towns, and villages	2,525	16	6.34	15	13		2		1					
School districts		119	(4)	75	74	1				43			1	

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
LIVINGSTON	8,608	$101	$11.73	$69	$57	$4	$8		$1	$27			$4	
County	8,608	43	5.00	36	25	3	8		1	5			1	
Cities, towns, and villages	971	2	2.06	2	2									
School districts		56	(4)	31	30	1				22			3	
LOGAN	21,875	267	12.21	189	182	6	1			62			3	$13
County	21,875	80	3.66	75	71	4				5				
Cities, towns, and villages	5,213	35	6.71	21	20		1						1	13
School districts		152	(4)	93	91	2				57			2	
LYON	8,530	89	10.43	60	56	4				24		$1	1	3
County	8,530	31	3.63	26	24	2				4		1		
Cities, towns, and villages	2,873	8	2.78	5	4	1								3
School districts		50	(4)	29	28	1				20			1	
MCCRACKEN	47,800	1,545	32.32	1,013	954	8	51	$182	4	109		8	49	180
County	47,800	214	4.48	207	203	3	1			5			2	
Cities, towns, and villages	34,600	1,187	34.31	706	652	4	50	175	4	69		8	45	180
School districts [9]		137	(4)	100	99	1				35			2	
Other civil divisions		7	(4)					7						
MCCREARY	15,100	160	10.60	108	104	4				52				
County	15,100	58	3.84	53	51	2				5				
School districts		102	(4)	55	53	2				47				
MCLEAN	11,072	145	13.10	78	70	5	3	27		34			2	4
County	11,072	29	2.62	24	21	3				5				
Cities, towns, and villages	3,277	14	4.27	10	7		3							4
School districts		75	(4)	44	42	2				29			2	
Other civil divisions		27	(4)					27						

MADISON	27,800	454	16.33	352	337	1	14	10	2	74			16	
County	27,800	132	4.75	114	114					6			12	
Cities, towns, and villages	8,322	95	11.42	83	68	1	14	10	2					
School districts		227	(4)	155	155					68			4	
MAGOFFIN	16,000	116	7.25	67	63	3	1			48			1	
County	16,000	37	2.31	33	30	2	1			3			1	
School districts		79	(4)	34	33	1				45				
MARION	15,499	174	11.23	118	109	5	4	2	1	46		2	5	
County	15,499	56	3.61	48	43	4	1			5			3	
Cities, towns, and villages	3,248	22	6.77	16	13		3	2	1			2	1	
School districts		96	(4)	54	53	1				41			1	
MARSHALL	12,889	171	13.27	118	108	7	3			45			5	3
County	12,889	62	4.81	57	52	5				5				
Cities, towns, and villages	1,369	13	9.50	9	6		3						1	3
School districts		96	(4)	52	50	2				40			4	
MARTIN	8,700	96	11.03	61	56	2	3			34			1	
County	8,700	37	4.25	32	28	1	3			4			1	
School districts		59	(4)	29	28	1				30				
MASON	19,000	483	25.42	418	395	6	17	9	2	47	54	2	1	
County	19,000	159	8.37	154	151	3				5				
Cities, towns, and villages	6,975	85	12.19	73	55	1	17	9	2			1		
School districts		239	(4)	191	189	2				42	4	1	1	
MEADE	8,042	95	11.81	68	63	5				27				
County	8,042	34	4.23	29	26	3				5				
Cities, towns, and villages	610	2	3.28	2	2									
School districts		59	(4)	37	35	2				22				
MENIFEE	4,958	57	11.50	38	35	3				19				
County	4,958	30	6.05	25	23	2				5				
School districts		27	(4)	13	12	1				14				
MERCER	14,471	289	19.97	217	211	4	2		1	41	4	7	2	17
County	14,471	72	4.98	67	65	2				5				
Cities, towns, and villages	4,820	59	12.24	34	32		2		1			6	1	17
School districts		158	(4)	116	114	2				36	4	1	1	
METCALFE	9,373	77	8.22	42	37	5				30			5	
County	9,373	31	3.31	22	19	3				5			4	
School districts		46	(4)	20	18	2				25			1	
MONROE	13,077	95	7.26	54	49	5				40			1	
County	13,077	27	2.06	23	21	2				4				
Cities, towns, and villages	1,001	4	4.00	4	4									
School districts		64	(4)	27	24	3				36			1	

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
MONTGOMERY	11,660	$249	$21.36	$181	$170	$4	$7	$23	$5	$36			$4	
County	11,660	88	7.55	82	79	2	1		1	5				
Cities, towns, and villages	4,350	55	12.64	28	22		6	23	4					
School districts		106	(4)	71	69	2				31			4	
MORGAN	15,130	109	7.20	61	54	7				48				
County	15,130	33	2.18	28	23	5				5				
Cities, towns, and villages	569	1	1.76	1	1									
School districts		75	(4)	32	30	2				43				
MUHLENBERG	38,500	407	10.57	281	262	13	6	12	2	107		$1	4	
County	38,500	84	2.18	78	70	8			1	5				
Cities, towns, and villages	8,348	58	6.95	55	48	1	6		1				2	
School districts		253	(4)	148	144	4				102		1	2	
Other civil divisions		12	(4)					12						
NELSON	16,600	246	14.82	166	157	6	3		1	46	$1			$32
County	16,600	88	5.30	83	81	2				5				
Cities, towns, and villages	2,667	49	18.37	16	12	1	3		1					32
School districts		109	(4)	67	64	3				41	1			
NICHOLAS	8,571	158	18.43	129	122	5	2		1	23			1	4
County	8,571	62	7.23	57	54	3				5				
Cities, towns, and villages	1,469	17	11.57	12	10		2		1					4
School districts		79	(4)	60	58	2				18			1	
OHIO	24,469	266	10.87	187	174	10	3	2	1	71			4	1
County	24,469	81	3.31	76	69	5	2			5				
Cities, towns, and villages	3,671	14	3.81	12	10	1	1		1					1
School districts		169	(4)	99	95	4				66			4	
Other civil divisions		2	(4)					2						

OLDHAM	7,402	147	19.86	116	113	2	1		1	23			4	3	
County	7,402	48	6.48	43	42	1				5					3
Cities, towns, and villages	1,703	14	8.22	10	9		1		1						
School districts		85	(4)	63	62	1				18			4		
OWEN	10,710	118	11.02	85	81	4				30		2	1		
County	10,710	40	3.73	35	33	2				5					
Cities, towns, and villages	139	2	14.39									2			
School districts		76	(4)	50	48	2				25			1		
OWSLEY	7,223	48	6.65	22	18	3	1			25	1				
County	7,223	15	2.08	10	7	2	1			5					
School districts		33	(4)	12	11	1				20	1				
PENDLETON	10,876	236	21.70	187	176	9	2	1		29		1	1	17	
County	10,876	95	8.73	89	82	7				5		1			
Cities, towns, and villages	2,240	27	12.05	9	7		2	1						17	
School districts		114	(4)	89	87	2				24			1		
PERRY	44,900	419	9.33	275	259	7	9	20	1	118			5		
County	44,900	123	2.74	118	114	4			1	4					
Cities, towns, and villages	7,021	48	6.84	28	19		9	20							
School districts		248	(4)	129	126	3				114			5		
PIKE	65,600	684	10.43	461	444	16	1			187	2		7	27	
County	65,600	231	3.52	227	220	7				4					
Cities, towns, and villages	6,484	56	8.64	27	25	1	1						2	27	
School districts		397	(4)	207	199	8				183	2		5		
POWELL	5,800	57	9.83	35	33	2				22					
County	5,800	19	3.28	14	13	1				5					
Cities, towns, and villages	951	1	1.05	1	1										
School districts		37	(4)	20	19	1				17					
PULASKI	35,900	434	12.09	297	278	12	7		3	108	2	1	23		
County	35,900	107	2.98	85	75	4	6		1	5			16		
Cities, towns, and villages	7,685	74	9.63	69	67	1	1		2		2		1		
School districts		253	(4)	143	136	7				103		1	6		
ROBERTSON	3,344	51	15.25	39	36	3				12					
County	3,344	26	7.78	21	19	2				5					
Cities, towns, and villages	419	1	2.39	1	1										
School districts		24	(4)	17	16	1				7					
ROCKCASTLE	15,149	153	10.10	103	96	6	1			48			2		
County	15,149	43	2.84	39	36	3				4					
Cities, towns, and villages	2,481	9	3.63	9	7	1	1								
School districts		101	(4)	55	53	2				44			2		

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—*Continued*

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
ROWAN	11,100	$97	$8.74	$59	$56	$3			$1	$36			$1	
County	11,100	25	2.25	20	18	2				4			1	
Cities, towns, and villages	1,115	7	6.28	6	6				1					
School districts		65	(4)	33	32	1				32				
RUSSELL	11,900	93	7.82	48	40	4	$4		1	39			5	
County	11,900	37	3.11	26	20	2	4		1	5			5	
School districts		56	(4)	22	20	2				34				
SCOTT	14,400	354	24.58	308	290	6	12		1	40			5	
County	14,400	145	10.07	136	131	4	1			5			4	
Cities, towns, and villages	5,097	36	7.06	35	23	1	11		1					
School districts		173	(4)	137	136	1				35			1	
SHELBY	17,679	373	21.10	317	297	7	13		1	50			5	
County	17,679	154	8.71	138	132	5	1			14			2	
Cities, towns, and villages	4,214	33	7.83	32	20		12		1					
School districts		186	(4)	147	145	2				36			3	
SIMPSON	11,400	148	12.98	105	98	5	2		2	30			11	
County	11,400	56	4.91	40	37	3			1	5			10	
Cities, towns, and villages	3,056	21	6.87	20	17	1	2		1					
School districts		71	(4)	45	44	1				25			1	
SPENCER	6,606	98	14.83	71	68	2	1		1	20		$1	4	$1
County	6,606	41	6.21	31	30	1			1	4		1	4	
Cities, towns, and villages	729	6	8.23	5	4		1							1
School districts		51	(4)	35	34	1				16				

TAYLOR	12,047	119	9.88	77	65	8	4			38			4	
County	12,047	36	2.99	27	22	4	1			5			4	
Cities, towns, and villages	1,923	14	7.28	14	10	1	3							
School districts		69	(4)	36	33	3				33				
TODD	13,520	181	13.39	138	133	3	2		2	35	$2		4	
County	13,520	82	6.07	75	75				1	5			1	
Cities, towns, and villages	2,984	19	6.37	15	12	1	2		1				3	
School districts		80	(4)	48	46	2				30	2			
TRIGG	12,531	137	1,093	78	70	6	2	$13		43			3	
County	12,531	40	3.19	35	31	4				5				
Cities, towns, and villages	1,340	20	14.93	6	4		2	13					1	
School districts		77	(4)	37	35	2				38			2	
TRIMBLE	5,348	62	11.59	42	39	3				19			1	
County	5,348	22	4.11	18	16	2				4				
School districts		40	(4)	24	23	1				15			1	
UNION	17,053	304	17.83	212	200	9	3	20	2	49		1	2	18
County	17,053	90	5.28	84	79	5				5			1	
Cities, towns, and villages	6,385	53	8.30	25	22		3	7	2			1		18
School districts		148	(4)	103	99	4				44			1	
Other civil divisions		13	(4)					13						
WARREN	34,200	713	20.85	480	454	9	17	8	9	80	6	3	65	62
County	34,200	187	5.47	142	136	4	2		1	5	5		34	
Cities, towns, and villages	13,797	230	16.67	122	105	2	15	8	8			1	29	62
School districts		296	(4)	216	213	3				75	1	2	2	
WASHINGTON	12,623	155	12.28	106	98	6	2	2	1	40			6	
County	12,623	51	4.04	44	40	4				5			2	
Cities, towns, and villages	1,487	16	10.76	13	11		2	2	1					
School districts		88	(4)	49	47	2				35			4	
WAYNE	15,848	134	8.46	73	66	5	2		2	49			5	5
County	15,848	35	2.21	29	26	3			1	5				
Cities, towns, and villages	1,503	14	9.31	8	6		2		1					5
School districts		85	(4)	36	34	2				44			5	
WEBSTER	20,534	357	17.39	214	203	8	3	3	5	55		1	17	62
County	20,534	97	4.72	73	69	4			3	4		1	16	
Cities, towns, and villages	9,235	91	9.85	27	23	1	3		2					62
School districts		166	(4)	114	111	3				51			1	
Other civil divisions		3	(4)					3						

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
WHITLEY	30,100	$477	$15 85	$191	$170	$10	$11	$40	$6	$90	----	$1	$19	$130
County	30,100	59	1.96	53	48	5	----	----	1	5	----	----	----	----
Cities, towns, and villages	11,031	225	20.40	48	36	1	11	40	5	----	----	1	1	130
School districts	----	193	(4)	90	86	4	----	----	----	85	----	----	18	----
WOLFE	8,425	77	9.14	42	39	3	----	----	----	31	----	----	4	----
County	8,425	36	4.27	27	25	2	----	----	----	5	----	----	4	----
School districts	----	41	(4)	15	14	1	----	----	----	26	----	----	----	----
WOODFORD	10,981	238	21.67	177	170	3	4	----	1	30	$1	1	15	13
County	10,981	86	7.83	77	75	2	----	----	----	5	----	----	4	----
Cities, towns, and villages	3,052	47	15.40	26	22	----	4	----	1	----	----	----	7	13
School districts	----	105	(4)	74	73	1	----	----	----	25	1	1	4	----

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] *Includes $676,744, inheritance taxes,* and $540,106, other special taxes, for State purposes only.
[3] Exclusive of schools in the cities of Paris, Bourbon County; Ashland, Boyd County; Lexington, *Fayette County;* Louisville, Jefferson County; and Paducah, McCracken County; data for which are tabulated with the city.
[4] Not computed.
[5] Exclusive of schools in the city of Paris, data for which are tabulated with the city.
[6] Exclusive of schools in the city of Ashland, data for which are tabulated with the city.
[7] Not available.
[8] Exclusive of schools in the city of Lexington, data for which are tabulated with the city
[9] Exclusive of schools in the city of Louisville, data for which are tabulated with the city.
[10] Exclusive of schools in the city of Paducah, data for which are tabulated with the city.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1932

[Revenue receipts expressed in thousands]

CITY, TOWN, OR VILLAGE	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
Grand total	994,451	$25,778	$25.92	$17,621	$16,145	$53	$1,423	$1,771	$174	$774	$127	$578	$936	$3,797
30,000 population and over	485,200	19,923	41.06	13,891	12,961	4	926	1,390	70	763	124	528	788	2,369
Louisville	308,100	14,495	47.05	10,150	9,500	-------	650	842	42	539	114	437	672	1,699
Covington	66,200	1,364	20.60	859	744	-------	115	138	8	2	2	13	15	327
Lexington	46,000	1,927	41.89	1,645	1,543	-------	102	84	11	98	8	34	38	9
Paducah	34,600	1,187	34.31	706	652	4	50	175	4	69	-------	8	45	180
Ashland	30,300	950	31.35	531	522	-------	9	151	5	55	-------	36	18	154
8,000 to 30,000 population	174,245	2,748	15.77	1,683	1,480	6	197	82	36	-------	1	29	68	849
Newport	29,744	619	20.81	474	451	-------	23	-------	3	-------	-------	15	8	119
Owensboro	23,100	599	25.93	236	213	-------	23	-------	5	-------	-------	-------	11	347
Bowling Green	12,800	227	17.73	119	102	2	15	8	8	-------	-------	1	29	62
Frankfort	11,900	122	10.25	107	82	-------	25	-------	8	-------	-------	7	-------	-------
Henderson	11,668	289	24.77	88	68	-------	20	-------	-------	-------	-------	4	-------	197
Hopkinsville	10,900	132	12.11	117	92	2	23	2	2	-------	1	-------	10	-------
Fort Thomas	10,900	96	8.81	89	89	-------	-------	2	1	-------	-------	-------	4	-------
Middlesboro	10,700	88	8.22	85	65	1	19	-------	1	-------	-------	-------	2	-------
Dayton	9,300	132	14.19	132	123	-------	9	-------	-------	-------	-------	-------	-------	-------
Jenkins	9,100	29	3.19	26	24	-------	2	-------	-------	-------	-------	-------	3	-------
Corbin	8,800	200	22.73	29	19	1	9	40	5	-------	-------	1	1	124
Bellevue	8,700	56	6.44	55	48	-------	7	1	-------	-------	-------	-------	-------	-------
Mayfield	8,400	86	10.24	56	48	-------	8	29	1	-------	-------	-------	-------	-------
Winchester	8,233	73	8.87	70	56	-------	14	-------	2	-------	-------	1	-------	-------

[1] For an explanation of the population used in computing per capita figures, see text discussion, p v.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1932—Continued

[Revenue receipts expressed in thousands]

CITY, TOWN, OR VILLAGE	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
2,500 to 8,000 population	147,944	$1,844	$12.46	$1,142	$936	$16	$190	$202	$39	$11	$2	$10	$37	$401
Hazard	7,021	48	6.84	28	19		9	20						
Madisonville	6,908	143	20.70	20	15		5		1					122
Danville	6,729	116	17.24	57	43		14	9	1				3	46
Maysville	6,557	84	12.81	72	54	1	17	9	2			1		
Richmond	6,495	76	11.70	74	61		13		2					
Ludlow	6,485	108	16.65	52	47		5	26	1				3	26
Paris	6,204	171	27.56	144	123	1	20	6	1	11		1		8
Somerset	5,506	64	11.62	61	60	1			1		2			
Glasgow	5,042	35	6.94	33	26	1	6		2					
Catlettsburg	5,025	109	21.69	42	35	2	5	65	2					
Princeton	4,764	76	15.95	22	16	2	4	24	5				1	24
Providence	4,742	77	16.24	13	11		2		2					62
Cynthiana	4,386	59	13.45	40	34	1	5	2	2				1	14
Mount Sterling	4,350	55	12.64	28	22		6	23	4					
Harlan	4,327	47	10.86	42	28	1	13		2				3	
Central City	4,321	43	9.95	41	37	1	3						2	
Georgetown	4,229	33	7.80	32	20	1	11		1					
Shelbyville	4,033	32	7.93	31	19		12		1					
Harrodsburg	4,029	54	13.40	30	29		1		1			6	1	16
Irvine	3,640	24	6.59	24	18		6							
Pineville	3,567	39	10.93	29	19		10	5	3				2	
Fulton	3,502	50	14.28	20	19		1	3					5	22
Pikeville	3,376	51	15.11	22	20	1	1						2	27
Earlington	3,309	11	3.32	11	9	1	1							
Russellville	3,297	28	8.49	14	13		1						1	13

Lebanon	3,248	22	6.77	16	13		3	2	1			2	1	
Nicholasville	3,128	21	6.71	18	12		6						3	
Clifton	3,080	58	18.83	53	52		1	3	1				1	
Franklin	3,056	21	6.87	20	17	1	2		1					
Elsmere	2,917	10	3.43	5	4		1	5						
Murray	2,891	15	5.19	14	12	1	1						1	
Cumberland	2,639	14	5.31	8	8								6	
Elizabethtown	2,590	31	11.97	16	12		4		1				1	13
Morganfield	2,551	19	7.45	10	9		1		1					8
Less than 2,500 population	187,062	1,263	6.75	905	768	27	110	97	29			11	43	178

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
Grand total	$95,110	$36.09	$85,500											$1,989	$5,359	$22,262
State government	38,037	14.45	24,384	$3,577	$808	$600	$6,141	$2,554	$9,295	$22	$26	$1,017	$344	77	809	12,817
Counties	11,688	4.44	9,401	3,138	480	522	3,421	1,421	15	24			380		1,504	783
Cities, towns, and villages	28,452	28 61	[1] 16,930											1,912	2,575	7,035
School districts [2]	16,820	(3)	14,738						14,738						455	1,627
Other civil divisions	63	(3)	47									47			16	
ADAIR	100	6.10	96												3	1
County	27	1.65	24	9	1	2	3						9		3	
Cities, towns, and villages	5	4.18	5													
School districts	68	(3)	67						67							1
ALLEN	168	11.07	151											3	8	6
County	59	3 89	52	12	4	1	25	8					2		5	2
Cities, towns, and villages	18	9.64	11											3	3	1
School districts	91	(3)	88						88							3
ANDERSON	129	15.19	108											7	11	3
County	40	4.71	30	13	1	1	8	1					6		8	2
Cities, towns, and villages	29	16 45	21											7	1	
School districts	60	(3)	57						57						2	1
BALLARD	179	18.06	161												5	13
County	78	7.87	65	22	6		31	5					1		3	10
Cities, towns, and villages	10	4.01	9													1
School districts	90	(3)	86						86						2	2
Other civil divisions	1	(3)	1									1				

BARREN	242	9.34	209												14	19
County	56	2.16	42	14	5	2	6	13					2		6	8
Cities, towns, and villages	38	6.14	35												3	
School districts	148	(2)	132						132						5	11
BATH	165	14.90	137												15	13
County	77	6.95	54	10	2	1	33	6					2		14	9
Cities, towns, and villages	13	7.16	9													4
School districts	75	(3)	74						74						1	
BELL	495	12.50	407												74	14
County	110	2.78	52	19	2	3	5	23							57	1
Cities, towns, and villages	110	7.71	99												11	
School districts	275	(3)	256						256						6	13
BOONE	289	30.10	180												25	84
County	148	15.42	87	37		2	45		2				1		18	43
Cities, towns, and villages	8	6.13	8													
School districts	133	(3)	85						85						7	41
BOURBON	497	27.52	418											2	21	56
County	249	13.79	184	25		1	124	15					19		9	56
Cities, towns, and villages	144	19.53	131											2	11	
School districts [4]	104	(3)	103						103						1	
BOYD	1,200	25.92	822											61	235	82
County	182	3.93	119	43	5	6	25	40							45	18
Cities, towns, and villages	943	26.69	633											61	187	62
School districts [5]	75	(3)	70						70						3	2
BOYLE	366	22.18	289											36	20	21
County	80	4.85	64	23	3	1	26	9					2		7	9
Cities, towns, and villages	111	14.21	61											36	5	9
School districts	175	(3)	164						164						8	3
BRACKEN	167	17.37	149											3	12	3
County	57	5.93	57	34			23									
Cities, towns, and villages	25	9.27	14											3	8	
School districts	85	(3)	78						78						4	3
BREATHITT	165	7.78	139												20	6
County	38	1.79	23	9	1	1	6	5		1					15	
Cities, towns, and villages	19	9.01	16												3	
School districts	108	(3)	100						100						2	6
BRECKINRIDGE	177	10.19	155												17	5
County	54	3.11	42	13	1	1	20	7							8	4
Cities, towns, and villages	15	5.18	13												2	
School districts	108	(3)	100						100						7	1

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments											Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
BULLITT	$171	$19.28	$137												$9	$25
County	102	11.50	74	$18	$1		$53	$2							3	25
Cities, towns, and villages	4	2.11	4													
School districts	65	(3)	59						$59						6	
BUTLER	84	6.66	73												8	3
County	21	1.66	14	6		$1	5	2							7	
Cities, towns, and villages	2	2.99	2													
School districts	61	(3)	57						57						1	3
CALDWELL	208	15.09	158											$20	28	2
County	41	2.98	28	16			3	7					$2		12	1
Cities, towns, and villages	63	11.93	31											20	12	
School districts	104	(3)	99						99						4	1
CALLOWAY	173	9.80	163												6	4
County	49	2.77	48	23		1	23	1							1	
Cities, towns, and villages	11	3.20	10												1	
School districts	113	(3)	105						105						4	4
CAMPBELL	2,134	28.30	1,609											71	187	267
County	445	5.90	343	76	21	7	192	47							55	47
Cities, towns, and villages	858	13.34	655											71	91	41
School districts	831	(3)	611						611						41	179

CARLISLE	111	15.08	83										1	13	14
County	53	7.20	31	13	1	1	10	5					1	10	12
Cities, towns, and villages	7	3.42	5										1	1	
School districts	49	(3)	45						45					2	2
Other civil divisions	2	(3)	2									$2			
CARROLL	138	16.92	120										1	16	1
County	41	5.03	30	15			10	4				1		11	
Cities, towns, and villages	28	7.91	27										1		
School districts	69	(3)	63						63					5	1
CARTER	230	9.54	180										7	27	16
County	56	2.32	32	16	2	1	8	5						19	5
Cities, towns, and villages	25	9.98	16										7	2	
School districts	149	(3)	132						132					6	11
CASEY	116	6.93	106											7	3
County	32	1.91	26	14	1		6	2	2			1		6	
Cities, towns, and villages	1	1.52	1												
School districts	83	(3)	79						79					1	3
CHRISTIAN	517	15.08	405											28	84
County	119	3.47	99	71		1	16	10				1		15	5
Cities, towns, and villages	112	8.90	67											8	37
School districts	286	(3)	239						239					5	42
CLARK	382	21.66	365											15	2
County	115	6.52	115	47			57	11							
Cities, towns, and villages	63	7.65	54											9	
School districts	204	(3)	196						196					6	2
CLAY	145	7.83	126											11	8
County	51	2.75	41	11			30							10	
Cities, towns, and villages	2	(3)	2												
School districts	92	(3)	83						83					1	8
CLINTON	46	5.05	43											3	
County	9	.99	7	2			5							2	
School districts	37	(3)	36						36					1	
CRITTENDEN	142	11.90	113										6	21	2
County	38	3.18	22	8		1	7	6						16	
Cities, towns, and villages	22	11.63	14										6	2	
School districts	82	(3)	77						77					3	2
CUMBERLAND	91	8.92	66											4	21
County	22	2.16	19	3	1		12			$1		2		3	
Cities, towns, and villages	2	2.26	2												
School districts	67	(3)	45						45					1	21

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
DAVIESS	$1,267	$28.60	$702										$266	$91	$208
County	214	4.83	179	$12	$9	$6	$66	$21						2	33
Cities, towns, and villages	623	26.85	239										266	73	45
School districts	430	(3)	284						$284					16	130
EDMONSON	103	8.88	91											2	10
County	32	2.76	31	16			11	2		$1			1	1	
School districts	71	(3)	60						60					1	10
ELLIOTT	49	6.47	44											4	1
County	18	2.38	14	6			5		1				2	4	
School districts	31	(3)	30						30						1
ESTILL	192	11 10	175											11	6
County	46	2.66	41	19		2	10	9					1	5	
Cities, towns, and villages	27	5 59	24											3	
School districts	119	(3)	110						110					3	6
FAYETTE	2,598	36.64	2,183										5	138	272
County	549	7.74	526	98	43	62	154	154		2			13	14	9
Cities, towns, and villages	1,794	39.00	1,446										5	124	219
School districts[5]	255	(3)	211						211						44
FLEMING	219	16.94	195											17	7
County	115	8.89	99	31			61	3					4	16	
Cities, towns, and villages	11	8 70	11												
School districts	93	(3)	85						85					1	7

FLOYD	454	10.23	402														22	30
County	131	2.95	119	92	2	1	15	6						3			12	
Cities, towns, and villages	31	3.18	31															
School districts	292	(3)	252						252								10	30
FRANKLIN	429	20.05	338														43	48
County	105	4.91	60	32			11	16						1			23	22
Cities, towns, and villages	132	11.09	118														14	
School districts	192	(3)	160						160								6	26
FULTON	261	17.49	204													18	33	6
County	78	5.23	55	33		5	12	5									23	
Cities, towns, and villages	57	9.79	31													18	5	3
School districts	126	(3)	118						118								5	3
GALLATIN	64	14.42	56														8	
County	28	6.31	20	8			12										8	
Cities, towns, and villages	5	6.25	5															
School districts	31	(3)	31						31									
GARRARD	167	14.44	146													3	8	10
County	44	3.81	39	13	1	1	23	1									5	
Cities, towns, and villages	11	6.75	7													3	1	
School districts	112	(3)	100						100								2	10
GRANT	190	19.24	140														33	17
County	67	6.78	37	16	3	1	12	4		1							30	
Cities, towns, and villages	10	6.22	8														1	1
School districts	113	(3)	95						95								2	16
GRAVES	493	16.02	372														50	71
County	128	4.16	56	17	8	1	17	13									22	50
Cities, towns, and villages	117	12.13	89														24	4
School districts	245	(3)	226						226								2	17
Other civil divisions	3	(3)	1										$1				2	
GRAYSON	153	8.97	143														9	1
County	49	2.87	42	14		3	11	14									7	
Cities, towns, and villages	4	2.38	4															
School districts	100	(3)	97						97								2	1
GREEN	75	6.58	71														3	1
County	20	1.75	18	4			6	2						6			2	
Cities, towns, and villages	3	3.90	3															
School districts	52	(3)	50						50								1	1
GREENUP	407	16.09	317													8	44	38
County	106	4.19	82	30	16	3	16	13						4			24	
Cities, towns, and villages	45	8.75	21													8	14	2
School districts	256	(3)	214						214								6	36

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
HANCOCK	$79	$12.85	$78												$1
County	30	4.88	30	$6			$18	$3					$3		
Cities, towns, and villages	4	2.93	4												
School districts	45	(3)	44						$44						1
HARDIN	296	14.15	246												
County	80	3.83	71	26		$2	38	5						$3	39
Cities, towns, and villages	29	7.15	18										$8	1	8
School districts	187	(3)	157						157					1	29
HARLAN	722	10.28	583												
County	272	3.87	164	87	$11	2	43	18					3	63	76
Cities, towns, and villages	67	6.22	57											48	60
School districts	383	(3)	362						362					9	1
HARRISON	295	19.85	249											6	15
County	95	6.39	67	20		3	40	4							
Cities, towns, and villages	46	9.61	35											6	12
School districts	154	(3)	147						147					5	10
HART	157	9.71	148												2
County	40	2.47	36	7		1	17	10					1	6	3
Cities, towns, and villages	16	8.39	16											4	
School districts	101	(3)	96						96					2	3
HENDERSON	819	31.15	523												
County	156	5.93	100	57	1	5	17	9		$1			10	131	101
Cities, towns, and villages	305	24.62	156											64	13
School districts	353	(3)	264						264					131	
Other civil divisions	3	(3)	3									$3		18	
														3	85

HENRY	211	16.79	170												27	14
County	92	7.32	59	21			22	16							21	12
Cities, towns, and villages	13	5.21	12												1	
School districts	106	(3)	99						99						5	2
HICKMAN	131	15.01	105											1	20	5
County	49	5.62	35	21		1	12						1		14	
Cities, towns, and villages	11	6.41	8											1	1	1
School districts	66	(3)	62						62							4
Other civil divisions	5	(3)													5	
HOPKINS	540	14.21	396											67	26	51
County	103	2.72	85	31	2	4	28	12					8		18	
Cities, towns, and villages	173	10.71	67											67	1	38
School districts	264	(3)	244						244						7	13
JACKSON	77	7.36	69												3	5
County	26	2.48	23	12	2		7	2							3	
School districts	51	(3)	46						46							5
JEFFERSON	20,096	54.74	11,988											639	1,348	6,121
County	2,071	5.64	1,953	384	226	301	610	345	1	12			74		35	83
Cities, towns, and villages	17,538	56.71	9,622											639	1,308	5,969
School districts[7]	470	(3)	396						396						5	69
Other civil divisions	17	(3)	17									17				
JESSAMINE	175	14.00	163												6	6
County	43	3.44	43	13	1	1	27	1								
Cities, towns, and villages	26	5.83	22												4	
School districts	106	(3)	98						98						2	6
JOHNSON	260	11.06	217												24	19
County	63	2.68	41	15	4		18	4							18	4
Cities, towns, and villages	24	4.77	23												1	
School districts	173	(3)	153						153						5	15
KENTON	3,329	34.32	2,171											202	291	665
County	372	3.84	316	96	4	10	130	72		2			2		53	3
Cities, towns, and villages	1,777	21.68	1,025											202	176	374
School districts	1,180	(3)	830						830						62	288
KNOTT	130	8.23	106												15	9
County	36	2.28	22	7	1	3	6	5							14	
Cities, towns, and villages																
School districts	94	(3)	84						84						1	9
KNOX	192	7.22	163												17	12
County	49	1.84	36	29		1	5						1		13	
Cities, towns, and villages	14	5.88	10												1	3
School districts	129	(3)	117						117						3	9

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
LARUE	$107	$11.77	$92											$4	$11
County	35	3.85	33	$13	$2		$8	$10						2	
Cities, towns, and villages	8	5.31	7											1	
School districts	64	(3)	52						$52					1	11
LAUREL	198	9.30	181											15	2
County	70	3.29	59	36	1	$1	11	10						11	
Cities, towns, and villages	9	4.62	8											1	
School districts	119	(3)	114						114					3	2
LAWRENCE	190	11.37	160											26	4
County	69	4.13	48	25	5	2	8	6					$1	21	
Cities, towns, and villages	10	5.10	7											3	
School districts	111	(3)	105						105					2	4
LEE	118	12.13	112											3	3
County	34	3.49	32	14		2	11	5						2	
Cities, towns, and villages	5	5.52	5												
School districts	79	(3)	75						75					1	3
LESLIE	113	10.37	70											3	40
County	54	4.95	13	7	1	1	3			$1				3	38
School districts	59	(3)	57						57						2
LETCHER	433	11.52	357											56	20
County	135	3.59	91	58		4	15	14						44	
Cities, towns, and villages	49	3.66	45											4	
School districts	249	(3)	221						221					8	20

LEWIS	181	12.64	166											11	4
County	81	5.66	73	37			36							8	
Cities, towns, and villages	6	3.87	4											2	
School districts	94	(3)	89						89					1	4
LINCOLN	181	10.11	149											18	14
County	54	3.02	36	7	2		12	15						13	5
Cities, towns, and villages	17	6.73	16											1	
School districts	110	(3)	97						97					4	9
LIVINGSTON	93	10.80	87											5	1
County	41	4.76	36	5	3	2	6	3		1			16	5	
Cities, towns, and villages	2	2.06	2												
School districts	50	(3)	49						49						1
LOGAN	265	12.11	215										$10	17	23
County	81	3.70	69	42	8	3	9	4				3		7	5
Cities, towns, and villages	35	6.71	18										10	5	2
School districts	149	(3)	128						128					5	16
LYON	88	10.32	70										3	5	10
County	35	4.10	27	15			4	5				3		4	4
Cities, towns, and villages	7	2.44	3										3		1
School districts	46	(3)	40						40					1	5
McCRACKEN	1,629	34.08	1,055										65	329	180
County	186	3.89	131	68		1	27	32				3		55	
Cities, towns, and villages	1,296	37.46	807										65	272	152
School districts [8]	146	(3)	116						116					2	28
Other civil divisions	1	(3)	1								$1				
McCREARY	142	9.40	136											1	5
County	36	2.38	36	8	4	1	19	3				1			
School districts	106	(3)	100						100					1	5
McLEAN	123	11.11	100										2	9	12
County	29	2.62	24	11			10	2				1		1	4
Cities, towns, and villages	14	4.27	10										2	1	1
School districts	71	(3)	62						62					2	7
Other civil divisions	9	(3)	4								4			5	
MADISON	423	15.22	394											13	16
County	131	4.71	120	44	3	4	44	23				2		2	9
Cities, towns, and villages	90	10.81	82											8	
School districts	202	(3)	192						192					3	7
MAGOFFIN	113	7.06	96											12	5
County	35	2.19	24	14			4	6						11	
School districts	78	(3)	72						72					1	5

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—*Continued*

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments											Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
MARION	$181	$11.68	$173											$2	$6
County	54	3.48	53	$40			$9	$3					$1	1	
Cities, towns, and villages	21	6.47	21												
School districts	106	(3)	99						$99					1	6
MARSHALL	159	12.34	140											$1 13	5
County	56	4.34	49	30		$1	12	6						7	
Cities, towns, and villages	12	8.77	8											1 3	
School districts	91	(3)	83						83					3	5
MARTIN	91	10.46	82											7	2
County	32	3.68	25	15		1	7	2						7	
School districts	59	(3)	57						57						2
MASON	421	22.16	378											29	14
County	120	6.32	114	42	$1		61	7					3	6	
Cities, towns, and villages	73	10.47	62											11	
School districts	228	(3)	202						202					12	14
MEADE	92	11.44	82											10	
County	34	4.23	26	10	2	1	11	1					1	8	
Cities, towns, and villages	2	3.28	2												
School districts	56	(3)	54						54					2	
MENIFEE	50	10.08	44											5	1
County	23	4.64	18	11			5	2						5	
School districts	27	(3)	26						26						1

MERCER	261	18.04	214												12	19	16
County	72	4.98	66	20		5	35	5						1		6	
Cities, towns, and villages	48	9.96	29												12	7	
School districts	141	(3)	119						119							6	16
METCALFE	69	7.36	64													5	
County	28	2.99	24	15	1	1	3	4								4	
School districts	41	(3)	40						40							1	
MONROE	91	6.96	83													7	1
County	25	1.91	18	7		2	6	2						1		7	
Cities, towns, and villages	4	4.00	4														
School districts	62	(3)	61						61								1
MONTGOMERY	212	18.18	197													14	1
County	76	6.52	68	12	1		35	11						9		8	
Cities, towns, and villages	34	7.82	30													4	
School districts	102	(3)	99						99							2	1
MORGAN	89	5.88	81													3	5
County	21	1.39	19	6		1	11	1								2	
Cities, towns, and villages	1	1.76	1														
School districts	67	(3)	61						61							1	5
MUHLENBERG	386	10 03	349													17	20
County	84	2.18	71	33		5	16	8						9		8	5
Cities, towns, and villages	45	5.39	44													1	
School districts	251	(3)	230						230							6	15
Other civil divisions	6	(3)	4											\$4		2	
NELSON	241	14.52	202												24	10	5
County	80	4.82	75	39	3	1	25	7								5	
Cities, towns, and villages	43	16.12	14												24	2	3
School districts	118	(3)	113						113							3	2
NICHOLAS	151	17.62	136												3	10	2
County	61	7.12	54	21			22	8						3		7	
Cities, towns, and villages	19	12.93	14												3	2	
School districts	71	(3)	68						68							3	
OHIO	339	13.85	253												1	29	56
County	146	5.97	86	44			33	6						3		25	35
Cities, towns, and villages	13	3.54	12												1		
School districts	179	(3)	155						155							3	21
Other civil divisions	1	(3)														1	
OLDHAM	135	18.24	97												3	25	10
County	52	7.03	26	5	2		15	4								18	8
Cities, towns, and villages	10	5.87	4												3	3	
School districts	73	(3)	67						67							4	2

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
OWEN	$118	$11.02	$107												
County	44	4.11	35	$17			$13	$4					$1		$10	$1
Cities, towns, and villages	1	7.19	1												9	
School districts	73	(3)	71						$71						1	1
OWSLEY	51	7.06	47												
County	18	2.49	14	4		$1	9								4	
School districts	33	(3)	33						33						4	
PENDLETON	188	17.29	145												
County	66	6.07	54	43		1	10							$13	15	15
Cities, towns, and villages	21	9.38	5												12	
School districts	101	(3)	86						86					13	1	2
PERRY	366	8.15	304												2	13
County	101	2.25	75	23	$5	3	16	22	5				1		46	16
Cities, towns, and villages	41	5.84	24												26	
School districts	224	(3)	205						205						17	
PIKE	703	10.72	581												3	16
County	230	3.51	177	13	8	5	104	27					20	10	67	45
Cities, towns, and villages	54	8.33	37												53	
School districts	419	(3)	367						367					10	7	
POWELL	59	10.17	55												7	45
County	22	3.79	20	8	4		5	2					1		2	2
Cities, towns, and villages	1	1.05	1												2	
School districts	36	(3)	34						34							2

PULASKI	387	10.78	331													1	48	7
County	84	2.34	49	12	2	2	33										35	
Cities, towns, and villages	62	8.07	50													1	9	2
School districts	241	(3)	232						232								4	5
ROBERTSON	49	14.65	43														5	1
County	25	7.48	22	6			10	3							3		3	
Cities, towns, and villages	1	2.39	1															
School districts	23	(3)	20						20								2	1
ROCKCASTLE	126	8.32	109														14	3
County	33	2.18	22	12		1	2	4							3		11	
Cities, towns, and villages	9	3.63	9															
School districts	84	(3)	78						78								3	3
ROWAN	95	8.56	88														7	
County	25	2.25	19	9	1		5	2	1	$1							6	
Cities, towns, and villages	7	6.28	7															
School districts	63	(3)	62						62								1	
RUSSELL	81	6.81	74														5	2
County	29	2.44	24	6	2	3	9	4									5	
School districts	52	(3)	50						50									2
SCOTT	328	22.78	309														16	3
County	126	8.75	122	27		2	68	14							11		4	
Cities, towns, and villages	43	8.44	42														1	
School districts	159	(3)	145						145								11	3
SHELBY	333	18.84	284														32	17
County	142	8.03	102	32	4		58	7							1		26	14
Cities, towns, and villages	29	6.88	25														1	3
School districts	162	(3)	157						157								5	
SIMPSON	158	13.86	134														5	19
County	63	5.53	45	18	3		12	10							2		2	16
Cities, towns, and villages	17	5.56	14														3	
School districts	78	(3)	75						75									3
SPENCER	88	13.32	76													1	8	3
County	36	5.45	28	10			14	4									8	
Cities, towns, and villages	4	5.49	3													1		
School districts	48	(3)	45						45									3
TAYLOR	113	9.38	105														1	7
County	36	2.99	36	22	1		7								6			
Cities, towns, and villages	8	4.16	7														1	
School districts	69	(3)	62						62									7

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments											Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
TODD	$173	$12.80	$141												$21	$11
County	74	5.47	50	$15	$3	$1	$20	$8					$3		19	5
Cities, towns, and villages	19	6.37	18													1
School districts	80	(3)	73						$73						2	5
TRIGG	131	10.45	99												13	19
County	37	2.95	26	15		2	4	4					1		11	
Cities, towns, and villages	21	15.67	6												1	14
School districts	73	(3)	67						67						1	5
TRIMBLE	66	12.34	55												9	2
County	22	4.11	15	8		1	4	2							7	
School districts	44	(3)	40						40						2	2
UNION	294	17.24	253											$12	28	1
County	93	5.45	85	46	3	1	19	7	3				6		8	
Cities, towns, and villages	45	7.05	18											12	15	
School districts	145	(3)	140						140						4	1
Other civil divisions	11	(3)	10									$10			1	
WARREN	721	21.08	551											50	43	77
County	217	6.35	144	55	6	1	52	29					1		11	62
Cities, towns, and villages	246	17.83	170											50	23	3
School districts	258	(3)	237						237						9	12
WASHINGTON	141	11.17	129												10	2
County	40	3.17	34	16		1	12	4					1		6	
Cities, towns, and villages	16	10.76	13												2	1
School districts	85	(3)	82						82						2	1

WAYNE	132	8.33	113												3	11	5
County	37	2.33	30	3	2	1	19	4						1		7	
Cities, towns, and villages	11	7.32	5												3	3	
School districts	84	(3)	78						78							1	5
WEBSTER	323	15.73	231												57	25	10
County	81	3.94	57	24		2	19	11						1		15	9
Cities, towns, and villages	91	9.85	28												57	6	
School districts	147	(3)	142						142							4	1
Other civil divisions	4	(3)	4										4				
WHITLEY	483	16.05	350												58	39	36
County	75	2.49	53	24		1	10	18								22	
Cities, towns, and villages	193	17.50	94												58	11	30
School districts	215	(3)	203						203							6	6
WOLFE	64	7.60	54													9	1
County	23	2.73	15	5	1		6	3								8	
School districts	41	(3)	39						39							1	1
WOODFORD	230	20.95	211												11	5	3
County	83	7.56	81	16	3		51	10						1		2	
Cities, towns, and villages	38	12.45	26												11		1
School districts	109	(3)	104						104							3	2

[1] Not available by departments.
[2] Exclusive of schools in the cities of Paris, Bourbon County; Ashland, Boyd County; Lexington, Fayette County; Louisville, Jefferson County; and Paducah, McCracken County; data for which are tabulated with the city
[3] Not computed.
[4] Exclusive of schools in the city of Paris, data for which are tabulated with the city
[5] Exclusive of schools in the city of Ashland, data for which are tabulated with the city.
[6] Exclusive of schools in the city of Lexington, data for which are tabulated with the city.
[7] Exclusive of schools in the city of Louisville, data for which are tabulated with the city.
[8] Exclusive of schools in the city of Paducah, data for which are tabulated with the city.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public service enterprises	Interest	Outlays
Grand total	$28,452	$28.61	$16,930	$1,912	$2,575	$7,035
30,000 population and over	23,035	47.48	13,340	939	2,017	6,709
Louisville	17,518	56.86	9,608	635	1,307	5,968
Covington	1,572	23.75	934	173	157	308
Lexington	1,704	39.00	1,446	5	124	219
Paducah	1,296	37.46	807	65	272	152
Ashland	855	28.22	545	61	187	62
8,000 to 30,000 population	2,644	15.17	1,646	570	271	157
Newport	545	18.32	367	71	72	35
Owensboro	622	26.93	238	266	73	45
Bowling Green	243	18.98	167	50	23	3
Frankfort	132	11.09	118		14	
Henderson	303	25.97	154	131	18	
Hopkinsville	106	9.72	61		8	37
Fort Thomas	89	8.17	83		6	
Middlesboro	63	5.89	57		6	
Dayton	104	11.18	102		2	
Jenkins	29	3.19	27		2	
Corbin	171	19.43	83	52	9	27
Bellevue	60	6.90	49		5	6
Mayfield	114	13.57	86		24	1
Winchester	63	7.65	54		9	
2,500 to 8,000 population	1,673	11.31	1,121	270	153	123
Hazard	41	5.84	24		17	
Madisonville	144	20.85	39	67		38
Danville	109	16.20	59	36	5	9
Maysville	72	10.98	61		11	
Richmond	76	11.70	68		8	
Ludlow	133	20.51	48	25	7	53
Paris	137	22.08	125	2	10	
Somerset	51	9.26	40		9	2
Glasgow	32	6.35	29		3	
Catlettsburg	88	17.51	88			
Princeton	61	12.80	29	20	12	
Providence	79	16.66	16	57	6	
Cynthiana	44	10.03	33	6	5	
Mount Sterling	34	7.82	30		4	
Harlan	44	10.17	38		6	
Central City	26	6.02	25		1	
Georgetown	40	9.46	30		1	
Shelbyville	28	6.94	24		1	3
Harrodsburg	44	10.92	26	11	7	
Irvine	19	5.22	17		2	
Pineville	47	13.18	42		5	
Fulton	46	13.14	23	18	2	3
Pikeville	48	14.22	31	10	7	
Earlington	13	3.93	13			
Russellville	30	9.10	15	10	3	2
Lebanon	21	6.47	21			
Nicholasville	20	6.30	17		3	
Clifton	44	14.29	30		5	
Franklin	17	5.56	14		3	
Elsmere	20	6.86	8		2	10
Murray	10	3.46	9		1	
Cumberland	14	5.31	12		1	1
Elizabethtown	23	8.88	13	7	1	2
Morganfield	18	7.06	6	7	5	
Less than 2,500 population	1,100	5.88	823	127	104	46

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	**$124,994**	**$97,255**	**$4,780**	**$22,959**	**$113,418**	**$43.04**
State government	16,607	2,674		13,933	16,224	6.16
Counties	35,738	30,884		4,854	33,202	12.60
Cities, towns, and villages	61,730	55,556	4,087	2,087	53,205	53.50
School districts [1]	10,226	8,141		2,085	10,096	(2)
Other civil divisions	693		693		691	(2)
ADAIR	159	77		82	126	7.68
County	151	77		74	118	7.19
Cities, towns, and villages	3			3	3	2.51
School districts	5			5	5	(2)
ALLEN	178	62		116	178	11.73
County	90			90	90	5.93
Cities, towns, and villages	47	25		22	47	25.17
School districts	41	37		4	41	(2)
ANDERSON	237	226		11	224	26.37
County	152	146		6	145	17.07
Cities, towns, and villages	39	34		5	36	20.42
School districts	46	46			43	(2)
BALLARD	288	226	5	57	271	27.35
County	234	219		15	218	22.00
Cities, towns, and villages	3	3			2	.80
School districts	46	4		42	46	(2)
Other civil divisions	5		5		5	(2)
BARREN	312	228		84	304	11.74
County	140	70		70	140	5.41
Cities, towns, and villages	67	54		13	59	9.53
School districts	105	104		1	105	(2)
BATH	285	280	1	4	278	25.10
County	263	263			257	23.21
Cities, towns, and villages	5		1	4	5	2.75
School districts	17	17			16	(2)
BELL	1,768	1,609		159	1,600	40.40
County	1,082	1,030		52	966	24.39
Cities, towns, and villages	393	353		40	350	21.53
School districts	293	226		67	284	(2)
BOONE	614	574	33	7	586	61.04
County	390	390			362	37.71
Cities, towns, and villages	58	25	33		58	44.48
School districts	166	159		7	166	(2)
BOURBON	419	394	5	20	403	22.31
County	220	220			210	11.63
Cities, towns, and villages	179	174	5		173	23.46
School districts [3]	20			20	20	(2)
BOYD	4,932	3,537	1,084	311	4,377	94.54
County	1,170	941		229	1,089	23.52
Cities, towns, and villages	3,684	2,534	1,084	66	3,210	90.87
School districts [4]	78	62		16	78	(2)
BOYLE	461	308	60	93	455	27.58
County	155	90		65	155	9.39
Cities, towns, and villages	157	71	60	26	157	20.11
School districts	149	147		2	143	(2)
BRACKEN	181	101	67	13	173	17.99
Cities, towns, and villages	113	33	67	13	105	38.95
School districts	68	68			68	(2)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
BREATHITT	$459	$380	----	$73	$439	$20.71
County	358	304	----	54	343	16.18
Cities, towns, and villages	40	40	----	----	37	17.54
School districts	61	42	----	19	59	(1)
BRECKINRIDGE	449	411	----	38	443	25.51
County	261	261	----	----	255	14.68
Cities, towns, and villages	33	18	----	15	33	11.41
School districts	155	132	----	23	155	(2)
BULLITT	121	88	----	33	121	13.64
County	116	88	----	28	116	13.08
School districts	5	----	----	5	5	(2)
BUTLER	171	150	----	21	166	13.15
County	142	130	----	12	137	10.86
Cities, towns, and villages	2	----	----	2	2	2.99
School districts	27	20	----	7	27	(2)
CALDWELL	509	336	$125	48	502	36.43
County	214	202	----	12	210	15.24
Cities, towns, and villages	215	64	125	26	212	40.14
School districts	80	70	----	10	80	(2)
CALLOWAY	428	369	----	59	428	24.23
County	301	290	----	11	301	17.04
Cities, towns, and villages	25	25	----	----	25	7.28
School districts	102	54	----	48	102	(2)
CAMPBELL	3,944	3,489	56	399	3,498	46.39
County	1,154	948	----	206	1,081	14.34
Cities, towns, and villages	1,901	1,737	56	108	1,528	23.76
School districts	889	804	----	85	889	(2)
CARLISLE	415	249	115	51	405	55.00
County	240	213	----	27	237	32.19
Cities, towns, and villages	20	19	----	1	13	6.34
School districts	40	17	----	23	40	(2)
Other civil divisions	115	----	115	----	115	(3)
CARROLL	304	298	----	6	303	37.16
County	229	229	----	----	228	27.96
Cities, towns, and villages	3	3	----	----	3	.85
School districts	72	66	----	6	72	(2)
CARTER	574	443	3	128	542	22.49
County	394	323	----	71	362	15.02
Cities, towns, and villages	72	67	3	2	72	28.73
School districts	108	53	----	55	108	(2)
CASEY	155	155	----	----	147	8.78
County	130	130	----	----	122	7.28
School districts	25	25	----	----	25	(2)
CHRISTIAN	821	795	----	26	706	22.34
County	505	505	----	----	455	13.27
Cities, towns, and villages	192	176	----	16	187	14.86
School districts	124	114	----	10	124	(2)
CLARK	365	323	----	42	350	19.84
Cities, towns, and villages	253	211	----	42	238	28.91
School districts	112	112	----	----	112	(2)
CLAY	428	277	----	151	410	22.13
County	417	267	----	150	399	21.54
Cities, towns, and villages	1	----	----	1	1	(2)
School districts	10	10	----	----	10	(2)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
CLINTON	$85	$61	----	$24	$82	$9.01
County	67	46	----	21	64	7.03
School districts	18	15	----	3	18	(2)
CRITTENDEN	472	355	----	117	405	33.95
County	356	260	----	96	301	25.23
Cities, towns, and villages	53	50	----	3	43	22.73
School districts	63	45	----	18	61	(2)
CUMBERLAND	116	100	----	16	115	11.27
County	105	90	----	15	104	10.19
School districts	11	10	----	1	11	(2)
DAVIESS	2,102	2,037	----	65	2,041	46.07
County	260	260	----	----	239	5.40
Cities, towns, and villages	1,477	1,477	----	----	1,437	61.93
School districts	365	300	----	65	365	(2)
EDMONSON	48	35	----	13	45	3.88
County	38	35	----	3	35	3.02
School districts	10	----	----	10	10	(2)
ELLIOTT	81	51	----	30	81	10.70
County	71	41	----	30	71	9.38
School districts	10	10	----	----	10	(2)
ESTILL	654	550	$41	63	644	37.23
County	492	461	----	31	487	28.15
Cities, towns, and villages	103	59	41	3	98	20.29
School districts	59	30	----	29	59	(2)
FAYETTE	2,516	2,199	211	106	1,921	27.09
County	147	103	----	44	105	1.48
Cities, towns, and villages	2,309	2,036	211	62	1,756	38.17
School districts [5]	60	60	----	----	60	(2)
FLEMING	384	321	----	63	343	26.53
County	311	256	----	55	270	20.88
School districts	73	65	----	8	73	(2)
FLOYD	1,016	764	----	252	933	21.01
County	824	634	----	190	745	16.78
School districts	192	130	----	62	188	(2)
FRANKLIN	903	814	----	89	877	40.98
County	513	444	----	69	512	23.93
Cities, towns, and villages	295	295	----	----	270	22.69
School districts	95	75	----	20	95	(2)
FULTON	990	696	160	134	963	61.51
County	546	459	----	87	527	35.31
Cities, towns, and villages	362	183	159	20	354	60.79
School districts	81	54	----	27	81	(2)
Other civil divisions	1	----	1	----	1	(3)
GALLATIN	154	111	----	43	143	32.23
County	149	106	----	43	138	31.10
Cities, towns, and villages	1	1	----	----	1	1.25
School districts	4	4	----	----	4	(2)
GARRARD	121	115	----	6	105	9.08
County	100	96	----	4	100	8.65
School districts	21	19	----	2	5	(2)
GRANT	684	299	11	374	657	66.52
County	534	192	----	342	513	51.94
Cities, towns, and villages	37	22	11	4	31	19.29
School districts	113	85	----	28	113	(2)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
GRAVES	$963	$503	$307	$63	$905	$29 40
County	420	387	----	33	367	11 92
Cities, towns, and villages	401	50	326	25	396	11 06
School districts	71	66	----	5	71	(2)
Other civil divisions	71	----	71	----	71	(2)
GRAYSON	170	157	----	13	118	6 92
County	137	125	----	12	87	5. 10
Cities, towns, and villages	1	----	----	1	1	.59
School districts	32	32	----	----	30	(2)
GREEN	128	88	----	40	122	10 70
County	106	71	----	35	100	8. 77
Cities, towns, and villages	2	1	----	1	2	2. 60
School districts	20	16	----	4	20	(2)
GREENUP	1, 177	1, 004	33	140	1, 100	43 48
County	741	650	----	91	723	28. 58
Cities, towns, and villages	240	193	33	14	181	35. 21
School districts	196	161	----	35	196	(2)
HANCOCK	4	2	1	1	3	.49
Cities, towns, and villages	1	----	----	1	1	.73
School districts	2	2	----	----	2	(2)
Other civil divisions	1	----	1	----	----	----
HARDIN	48	39	----	9	47	2. 25
Cities, towns, and villages	29	21	----	8	28	6 90
School districts	19	18	----	1	19	(2)
HARLAN	1, 270	1, 151	----	119	1, 218	17. 35
County	979	919	----	60	939	13. 38
Cities, towns, and villages	183	129	----	54	171	15. 87
School districts	108	103	----	5	108	(2)
HARRISON	318	312	----	36	318	21. 40
County	180	150	----	30	150	10. 09
Cities, towns, and villages	97	95	----	2	97	20. 25
School districts	71	67	----	4	71	(2)
HART	118	102	----	16	118	7. 30
County	76	76	----	----	76	4. 70
Cities, towns, and villages	13	----	----	13	13	6. 81
School districts	29	26	----	3	29	(2)
HENDERSON	1, 352	1, 280	13	59	1, 206	45. 86
County	885	850	----	35	744	28. 29
Cities, towns, and villages	376	356	----	20	376	30. 35
School districts	78	74	----	4	73	(2)
Other civil divisions	13	----	13	----	13	(2)
HENRY	468	455	----	13	441	35. 10
County	360	360	----	----	340	27. 06
Cities, towns, and villages	19	15	----	4	18	7. 21
School districts	89	80	----	9	83	(2)
HICKMAN	477	280	124	73	440	50. 13
County	322	270	----	52	285	32. 06
Cities, towns, and villages	37	10	26	1	37	21. 55
School districts	20	----	----	20	20	(2)
Other civil divisions	98	----	98	----	98	(2)
HOPKINS	691	497	70	124	563	14. 82
County	456	388	----	68	328	8. 63
Cities, towns, and villages	85	7	70	8	85	5. 26
School districts	150	102	----	48	150	(2)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
JACKSON	$85	$65	----	$20	$66	$6.31
County	83	65	----	18	64	6.11
School districts	2	----	----	2	2	(2)
JEFFERSON	36,369	35,530	----	839	30,145	82.12
County	355	100	----	255	355	.97
Cities, towns, and villages	35,961	35,398	----	563	29,737	80.15
School districts [6]	53	32	----	21	53	(4)
JESSAMINE	255	165	----	90	239	10.12
County	135	95	----	40	135	10.80
Cities, towns, and villages	72	70	----	2	56	12.56
School districts	48	----	----	48	48	(2)
JOHNSON	631	528	----	103	603	25.87
County	471	427	----	44	453	19.28
Cities, towns, and villages	62	57	----	5	57	11.33
School districts	98	44	----	54	98	(2)
KENTON	6,476	5,743	$351	382	6,171	63.62
County	1,181	1,052	----	129	901	9.29
Cities, towns, and villages	3,753	3,221	351	181	3,739	45.61
School districts	1,542	1,470	----	72	1,531	(2)
KNOTT	312	245	----	67	312	19.75
County	275	245	----	30	275	17.41
School districts	37	----	----	37	37	(2)
KNOX	335	276	----	59	313	11.77
County	253	210	----	43	231	8.68
Cities, towns, and villages	26	26	----	----	26	10.92
School districts	56	40	----	16	56	(2)
LARUE	55	40	----	15	52	5.72
County	42	35	----	7	42	4.62
Cities, towns, and villages	5	5	----	----	2	1.33
School districts	8	----	----	8	8	(2)
LAUREL	300	290	----	10	271	12.72
County	236	227	----	9	218	10.23
Cities, towns, and villages	27	27	----	----	25	12.82
School districts	37	36	----	1	28	(2)
LAWRENCE	487	448	----	39	447	26.75
County	335	335	----	----	295	17.65
Cities, towns, and villages	115	80	----	35	115	58.64
School districts	37	33	----	4	37	(2)
LEE	342	245	----	97	336	34.54
County	309	236	----	73	303	31.14
Cities, towns, and villages	7	1	----	6	7	7.73
School districts	26	8	----	18	26	(2)
LESLIE	162	130	----	32	155	14.22
County	150	130	----	20	143	13.12
School districts	12	----	----	12	12	(2)
LETCHER	1,262	1,134	16	112	1,186	31.54
County	992	932	----	60	934	24.84
Cities, towns, and villages	91	62	16	13	77	5.76
School districts	179	140	----	39	175	(2)
LEWIS	255	246	----	9	218	15.23
County	205	205	----	----	180	12.57
Cities, towns, and villages	37	31	----	6	36	23.20
School districts	13	10	----	3	2	(2)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
LINCOLN	$335	$276	----	$59	$332	$18.55
County	245	245	----	----	242	13.52
Cities, towns, and villages	8	7	----	1	8	3.17
School districts	82	24	----	58	82	(2)
LIVINGSTON	228	204	----	24	228	26.49
County	219	204	----	15	219	25.44
School districts	9	----	----	9	9	(2)
LOGAN	615	547	----	68	615	28.11
County	377	377	----	----	377	17.23
Cities, towns, and villages	106	96	----	10	106	20.33
School districts	132	74	----	58	132	(2)
LYON	125	104	----	21	125	14.65
County	87	78	----	9	87	10.20
School districts	38	26	----	12	38	(2)
MCCRACKEN	6,522	4,925	$1,061	536	6,259	130.94
County	1,120	1,090	----	30	1,094	22.89
Cities, towns, and villages	5,351	3,835	1,040	476	5,114	147.80
School districts [7]	30	----	----	30	30	(2)
Other civil divisions	21	----	21	----	21	(2)
MCCREARY	325	270	----	55	305	20.20
County	297	270	----	27	277	18.34
School districts	28	----	----	28	28	(2)
MCLEAN	610	281	267	68	610	55.09
County	264	210	----	54	264	23.84
Cities, towns, and villages	20	15	----	5	19	5.80
School districts	65	56	----	9	60	(2)
Other civil divisions	267	----	267	----	267	(2)
MADISON	274	201	----	73	237	8.53
Cities, towns, and villages	141	141	----	----	104	12.50
School districts	133	60	----	73	133	(2)
MAGOFFIN	273	250	----	23	268	16.75
County	250	250	----	----	245	15.31
School districts	23	----	----	23	23	(2)
MARION	49	11	----	38	48	3.10
County	23	----	----	23	23	1.48
Cities, towns, and villages	11	11	----	----	10	3.08
School districts	15	----	----	15	15	(2)
MARSHALL	372	336	----	36	367	28.47
County	253	235	----	18	253	19.63
Cities, towns, and villages	56	50	----	6	54	39.44
School districts	63	51	----	12	60	(2)
MARTIN	192	140	----	52	192	22.07
County	185	140	----	45	185	21.26
School districts	7	----	----	7	7	(2)
MASON	514	404	91	19	497	26.16
County	114	114	----	----	98	5.16
Cities, towns, and villages	164	73	91	----	163	23.37
School districts	236	217	----	19	236	(2)
MEADE	169	164	----	5	140	17.41
County	130	129	----	1	103	12.81
Cities, towns, and villages	1	----	----	1	1	1.64
School districts	38	35	----	3	36	(2)
MENIFEE	93	89	----	4	81	16.34
County	93	89	----	4	81	16.34

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
MERCER	$338	$319	----	$19	$231	$15 96
County	121	120	----	1	115	7. 95
Cities, towns, and villages	105	102	----	3	4	83
School districts	112	97	----	15	112	(2)
METCALFE	117	80	----	37	113	12. 06
County	100	80	----	20	96	10. 24
School districts	17	----	----	17	17	(2)
MONROE	177	132	----	45	177	13. 54
County	167	127	----	40	167	12. 77
School districts	10	5	----	5	10	(2)
MONTGOMERY	228	159	$66	3	206	17. 67
County	125	122	----	3	107	9. 18
Cities, towns, and villages	79	13	66	----	75	17. 24
School districts	24	24	----	----	24	(2)
MORGAN	317	155	----	162	312	20. 62
County	307	155	----	152	302	19. 96
Cities, towns, and villages	----	----	----	----	----	----
School districts	10	----	----	10	10	(2)
MUHLENBERG	486	349	62	75	400	10. 39
County	250	200	----	50	168	4. 36
Cities, towns, and villages	67	65	----	2	65	7. 79
School districts	107	84	----	23	105	(2)
Other civil divisions	62	----	62	----	62	(2)
NELSON	173	93	----	80	171	10. 30
County	61	----	----	61	61	3. 67
Cities, towns, and villages	43	42	----	1	41	15. 37
School districts	69	51	----	18	69	(2)
NICHOLAS	348	308	----	40	287	33. 49
County	269	241	----	28	212	24. 73
Cities, towns, and villages	25	25	----	----	21	14. 30
School districts	54	42	----	12	54	(2)
OHIO	520	448	24	48	478	19. 53
County	418	388	----	30	376	15. 37
Cities, towns, and villages	3	----	----	3	3	. 82
School districts	75	60	----	15	75	(2)
Other civil divisions	24	----	24	----	24	(2)
OLDHAM	464	440	----	24	452	61. 66
County	330	328	----	2	329	44. 45
Cities, towns, and villages	77	75	----	2	77	45. 21
School districts	57	37	----	20	46	(2)
OWEN	269	269	----	----	242	22. 60
County	251	251	----	----	224	20. 92
School districts	18	18	----	----	18	(2)
OWSLEY	112	75	----	37	112	15. 51
County	108	73	----	35	108	14. 95
School districts	4	2	----	2	4	(2)
PENDLETON	373	353	----	20	354	32. 55
County	268	268	----	----	249	22. 89
Cities, towns, and villages	19	18	----	1	19	8. 48
School districts	86	67	----	19	86	(2)
PERRY	983	871	----	112	961	21. 40
County	517	517	----	----	517	11. 51
Cities, towns, and villages	265	220	----	45	243	34. 61
School districts	201	134	----	67	201	(2)
PIKE	1, 430	1, 205	----	225	1, 305	19. 89
County	1, 169	1, 022	----	147	1, 071	16. 33
Cities, towns, and villages	130	130	----	----	103	15. 89
School districts	131	53	----	78	131	(2)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
POWELL	$35			$35	$35	$6.03
County	33			33	33	5.69
School districts	2			2	2	(2)
PULASKI	954	$911		43	882	24.57
County	678	678			643	17.91
Cities, towns, and villages	172	166		6	135	17 57
School districts	104	67		37	104	(2)
ROBERTSON	106	106			106	31.70
County	75	75			75	22 43
School districts	31	31			31	(2)
ROCKCASTLE	336	273		63	331	21 85
County	261	233		28	256	16.90
Cities, towns, and villages	3			3	3	1.21
School districts	72	40		32	72	(2)
ROWAN	272	216		56	264	23.78
County	187	170		17	179	16.13
School districts	85	46		39	85	(2)
RUSSELL	144	107		37	144	12.10
County	130	105		25	130	10.92
School districts	14	2		12	14	(2)
SCOTT	456	448		8	432	30 00
County	278	278			254	17.64
Cities, towns, and villages	2	2			2	.39
School districts	176	168		8	176	(2)
SHELBY	585	424	$3	158	555	31.39
County	552	394		158	522	29.53
Cities, towns, and villages	33	30	3		33	7.83
SIMPSON	168	57	75	36	168	14.74
County	32			32	32	2.81
Cities, towns, and villages	128	53	75		128	41.88
School districts	8	4		4	8	(2)
SPENCER	169	148		21	155	23.46
County	163	147		16	149	22 56
Cities, towns, and villages	2	1		1	2	2.74
School districts	4			4	4	(2)
TAYLOR	80	13		67	80	6.64
County	60			60	60	4.98
Cities, towns, and villages	18	13		5	18	9.36
School districts	2			2	2	(2)
TODD	381	327		54	366	27.07
County	347	298		49	332	24.56
School districts	34	29		5	34	(2)
TRIGG	182	156	7	19	180	14.36
County	164	156		8	162	12.93
Cities, towns, and villages	7		7		7	5.22
School districts	11			11	11	(2)
TRIMBLE	186	174		12	171	31.07
County	113	110		3	100	18.70
School districts	73	64		9	71	(2)
UNION	687	554	61	72	614	30.01
County	258	198		60	213	12.49
Cities, towns, and villages	248	178	59	11	227	35.55
School districts	179	178		1	173	(2)
Other civil divisions	2		2		1	(2)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
WARREN	$620	$587	----	$33	$586	$17.13
County	267	238	----	29	261	7.63
Cities, towns, and villages	170	170	----	----	142	10.29
School districts	183	179	----	4	183	(2)
WASHINGTON	138	113	----	25	138	10.93
County	108	86	----	22	108	8.56
School districts	30	27	----	3	30	(2)
WAYNE	412	360	----	52	409	25.81
County	338	288	----	50	338	21.33
Cities, towns, and villages	57	57	----	----	54	35.93
School districts	17	15	----	2	17	(2)
WEBSTER	500	409	$13	78	452	22.01
County	290	249	----	41	252	12.27
Cities, towns, and villages	114	106	----	8	112	12.13
School districts	83	54	----	29	75	(2)
Other civil divisions	13	----	13	----	13	(2)
WHITLEY	836	711	68	57	794	26.38
County	432	420	----	12	429	14.25
Cities, towns, and villages	292	187	68	37	253	22.94
School districts	112	104	----	8	112	(2)
WOLFE	163	93	----	70	163	19.35
County	149	79	----	70	149	17.69
School districts	14	14	----	----	14	(2)
WOODFORD	97	82	----	15	96	8.74
Cities, towns, and villages	31	31	----	----	30	9.83
School districts	66	51	----	15	66	(2)

[1] Exclusive of schools in the cities of Paris, Bourbon County; Ashland, Boyd County; Lexington, Fayette County; Louisville, Jefferson County; and Paducah, McCracken County; data for which are tabulated with the city.
[2] Not computed.
[3] Exclusive of schools in the city of Paris, data for which are tabulated with the city.
[4] Exclusive of schools in the city of Ashland, data for which are tabulated with the city.
[5] Exclusive of schools in the city of Lexington, data for which are tabulated with the city.
[6] Exclusive of schools in the city of Louisville, data for which are tabulated with the city
[7] Exclusive of schools in the city of Paducah, data for which are tabulated with the city

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	$61,730	$55,556	$4,087	$2,087	$53,205	$53.50
30,000 population and over	50,319	46,835	2,203	1,281	42,830	38.29
Louisville	35,946	35,385		561	29,735	96.51
Covington	3,283	3,107	11	165	3,279	49.53
Lexington	2,309	2,036	211	62	1,755	38.15
Paducah	5,351	3,835	1,040	476	5,114	147.80
Ashland	3,430	2,472	941	17	2,956	97.56
8,000 to 30,000 population	5,529	4,865	407	257	4,957	28.45
Newport	1,544	1,536	8		1,180	39.67
Owensboro	1,477	1,477			1,437	62.21
Bowling Green	170	170			142	11.09
Frankfort	295	295			270	22.69
Henderson	376	356		20	376	32.22
Hopkinsville	191	176		15	186	17.00
Fort Thomas	47			47	47	4.31
Middlesboro	310	270		40	270	26.07
Dayton	95	85		10	93	10.00
Jenkins	42	12			30	3.30
Corbin	257	159	68	30	218	24.77
Bellevue	65	32	5	28	65	7.47
Mayfield	401	50	326	25	390	47.14
Winchester	253	211		42	238	28.91
2,500 to 8,000 population	3,625	2,379	982	264	3,320	22.44
Hazard	265	220		45	243	34.01
Madisonville						
Danville	156	71	60	25	156	23.18
Maysville	164	73	91		163	24.86
Richmond	141	141			104	16.01
Ludlow	124	53	66	5	117	18.04
Paris	178	173	5		172	27.72
Somerset	169	164		5	132	23.97
Glasgow	64	54		10	56	11.11
Catlettsburg	253	61	143	49	253	50.35
Princeton	215	64	125	26	212	44.50
Providence	107	107			105	22.14
Cynthiana	96	94		2	96	21.89
Mount Sterling	79	13	66		75	17.24
Harlan	145	107		38	137	31.66
Central City	60	60			59	13.65
Georgetown	2	2			2	.47
Shelbyville	33	30	3		33	8.18
Harrodsburg	103	99		4	2	.50
Irvine	84	43	41		80	21.98
Pineville	77	77			71	19.90
Fulton	299	120	159	20	296	84.52
Pikeville	130	130			103	30.51
Earlington						
Russellville	63	55		8	63	19.11
Lebanon	11	11			10	3.08
Nicholasville	55	55			44	14.07
Clifton	105	78	9	18	100	32.47
Franklin	128	53	75		128	41.88
Elsmere	157	20	135	2	157	53.82
Murray	25	25			25	8.65
Cumberland	2			2	2	.76
Elizabethtown	26	21		5	25	9.65
Morganfield	109	105			99	38.81
Less than 2,500 population	2,257	1,477	495	285	2,089	11.17

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Grand total	$113,418	$50,519	$30,029	$43.04	$20.68	$12.85
State government	16,224	7,745	4,441	6.16	3.17	1.90
Counties	33,202	12,340	4,560	12.60	5.01	1.96
Cities, towns, and villages	53,205	25,880	21,019	53.50	30.78	28.00
School districts	[1] 10,096	4,554	(2)	(3)	(3)	----------
Other civil divisions	691	----------	----------	(3)	----------	----------
Adair	126	21	----------	7.68	1.18	----------
Allen	178	98	98	11.73	5.71	6.58
Anderson	224	51	41	26.37	5.12	4.07
Ballard	271	386	14	27.35	32.01	1.02
Barren	304	73	17	11.74	2.88	.66
Bath	278	29	35	25.10	2.38	2.51
Bell	1,600	986	224	40.40	27.85	6.88
Boone	586	10	3	61.04	1.04	.31
Bourbon	403	486	159	22.31	26.07	9.12
Boyd	4,377	1,432	210	94.54	46.52	8.40
Boyle	455	469	46	27.58	31.12	3.10
Bracken	173	141	37	17.99	13.81	3.58
Breathitt	430	235	57	20.71	11.00	3.04
Breckinridge	443	63	13	25.51	3.23	.63
Bullitt	121	20	39	13.64	3.13	4.09
Butler	166	26	5	13.15	1.70	.35
Caldwell	502	260	40	36.43	18.63	2.84
Calloway	428	107	28	24.23	5.08	1.34
Campbell	3,498	1,536	1,506	46.39	24.58	24.67
Carlisle	405	33	13	55.00	3.97	1.40
Carroll	303	236	73	37.16	28.04	9.04
Carter	542	263	40	22.49	11.64	1.78
Casey	147	63	----------	8.78	3.57	----------
Christian	766	780	360	22.34	21.74	9.92
Clark	350	158	168	19.84	8.81	9.14
Clay	410	38	----------	22.13	1.87	----------
Clinton	82	56	1	9.01	6.41	.08
Crittenden	405	218	1	33.95	16.66	.06
Cumberland	115	7	5	11.27	.68	.54
Daviess	2,041	1,039	387	46.07	25.51	9.26
Edmonson	45	28	----------	3.88	2.53	----------
Elliott	81	34	6	10.70	3.82	.66
Estill	644	182	20	37.23	11.12	1.60
Fayette	1,921	2,743	1,411	27.09	48.60	28.49
Fleming	343	34	15	26.53	2.19	.92
Floyd	933	202	17	21.01	6.80	.87
Franklin	877	484	541	40.98	25.00	25.48
Fulton	903	331	97	64.51	21.42	6.47
Gallatin	143	105	41	32.23	22.52	8.68
Garrard	105	86	43	9.08	6.76	3.62
Grant	657	424	106	66.52	40.61	10.01
Graves	905	389	92	29.40	11.98	2.72
Grayson	118	20	----------	6.02	1.00	----------
Green	122	11	252	10.70	.96	21.24
Greenup	1,100	235	53	43.48	11.50	2.70
Hancock	3	----------	----------	.49	.02	.03
Hardin	47	56	17	2.25	2.28	.74
Harlan	1,218	610	----------	17.35	16.52	.01
Harrison	318	139	118	21.40	8.80	6.98
Hart	118	108	6	7.80	5.75	.34

See footnotes at end of table.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Henderson	$1,206	$593	$375	$45.86	$21.48	$12.77
Henry	441	46	37	35.10	3.41	2.67
Hickman	440	43	40	50.43	4.16	3.37
Hopkins	563	122	61	14.82	12.38	1.74
Jackson	66	8	----	6.31	66	----
Jefferson	30,145	12,461	11,725	82.12	42.61	42.98
Jessamine	239	144	43	19.12	11.84	3.32
Johnson	608	260	44	25.87	9.90	2.35
Kenton	6,171	4,034	3,151	63.62	54.34	43.43
Knott	312	18	9	19.75	1.51	.75
Knox	313	240	7	11.77	9.71	.30
Larue	52	21	11	5.72	2.05	1.02
Laurel	271	164	----	12.72	8.27	(4)
Lawrence	447	183	21	26.75	10.37	1.02
Lee	336	17	11	34.54	1.34	1.10
Leslie	155	----	2	14.22	.01	.22
Letcher	1,186	393	----	31.54	14.03	----
Lewis	218	130	5	15.23	8.19	.31
Lincoln	332	52	51	18.55	3.17	2.81
Livingston	228	122	4	26.40	12.50	.37
Logan	615	390	134	28.11	16.51	5.37
Lyon	125	15	11	14.65	1.75	1.12
McCracken	6,250	1,546	782	130.94	40.80	21.06
McCreary	305	53	----	20.20	4.46	----
McLean	610	67	----	55.09	5.36	(4)
Madison	237	406	171	8.53	15.44	6.26
Magoffin	268	167	22	16.75	11.99	1.54
Marion	48	66	31	3.10	4.23	1.91
Marshall	367	61	6	28.47	3.99	.35
Martin	102	53	4	22.07	6.88	.54
Mason	197	79	173	20.89	4.17	9.28
Meade	140	19	5	17.41	1.08	.53
Menifee	81	59	2	16.34	10.15	.39
Mercer	231	190	145	15.96	12.71	10.30
Metcalfe	113	35	6	12.06	3.51	.58
Monroe	177	23	----	13.54	1.58	----
Montgomery	206	121	128	17.67	9.89	9.97
Morgan	312	97	2	20.62	5.83	.12
Muhlenberg	400	23	250	10.39	.67	8.03
Nelson	171	56	67	10.30	3.47	3.94
Nicholas	287	121	14	33.49	12.19	1.35
Ohio	478	139	19	19.53	5.23	.67
Oldham	452	174	1	61.06	22.26	.19
Owen	242	102	176	22.60	15.28	12.37
Owsley	112	9	----	15.51	1.13	----
Pendleton	354	117	210	32.55	9.96	17.48
Perry	961	626	30	21.40	20.96	2.48
Pike	1,305	322	60	10.89	5.95	1.73
Powell	35	28	----	6.03	4.09	----
Pulaski	882	528	50	24.57	15.33	(5)
Robertson	100	2	19	31.70	.52	4.65
Rockcastle	331	189	5	21.85	12.09	.36
Rowan	264	19	19	23.78	1.99	1.95
Russell	144	51	----	12.10	4.23	----
Scott	432	111	133	30.00	7.22	7.82

See footnotes at end of table.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Shelby	$555	$197	$73	$31.39	$10 55	$4. 05
Simpson	168	19		14 74	1 75	
Spencer	155	26	9	23. 46	3. 27	1. 18
Taylor	80	62	275	6. 64	5. 01	22. 45
Todd	366	24	14	27. 07	1. 51	. 83
Trigg	180	196	9	14. 36	13. 79	. 62
Trimble	171	36	4	31 97	6. 03	. 61
Union	614	113	70	36. 01	6. 27	3. 98
Warren	586	227	295	17. 13	7. 35	9. 58
Washington	138	18	1	10 93	1 18	. 10
Wayne	409	23		25. 81	1. 42	
Webster	452	226	24	22. 01	10 89	1. 15
Whitley	794	471	5	26. 38	16. 77	(3)
Wolfe	168	65	2	19. 35	7. 44	. 23
Woodford	96	76	71	8. 74	6. 43	5. 69

[1] Exclusive of schools in the cities of Paris, Bourbon County, Ashland, Boyd County, Lexington, Fayette County; Louisville, Jefferson County; and Paducah, McCracken County; data for which are tabulated with the city.

[2] Debt on account of schools is included with city, town, and village liabilities.

[3] Not computed.

[4] Less than one half of 1 cent.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1932			1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property					
State total	[1]$3,059,586	$1, 561, 759	[1]$1,497,827	[2]$2,404,147	$1,031, 174	$1, 161. 13	$984. 20	$441. 37
Adair	5, 490	3, 368	2, 122	4, 660	2, 866	334. 74	266. 41	168. 29
Allen	8, 051	4, 860	3, 191	7, 851	2, 956	530. 37	455. 31	197. 65
Anderson	8, 521	4, 731	3, 793	6, 759	4, 144	1, 003. 53	677. 14	407. 27
Ballard	11, 030	8, 698	2, 332	10, 815	7, 067	1, 113. 02	897. 90	530. 67
Barren	17, 123	8, 830	8, 293	11, 950	6, 639	661. 12	471. 00	255. 61
Bath	11, 681	8, 440	3, 241	11, 884	5, 694	1, 054. 72	990. 67	407. 03
Bell	28, 509	14, 017	14, 492	15, 495	7, 961	710. 92	437. 56	244. 20
Boone	17, 953	11, 444	6, 509	13, 435	8, 278	1, 870. 10	1, 398. 05	878. 79
Bourbon	40, 689	26, 263	14, 426	33, 386	18, 074	2, 252. 99	1, 788. 81	1, 035. 03
Boyd	46, 836	21, 260	25, 576	22, 860	12, 151	1, 011. 58	742. 60	487. 18
Boyle	31, 133	13, 880	17, 253	16, 985	10, 707	1, 886. 85	1, 126. 12	720. 42
Bracken	15, 176	8, 231	6, 945	9, 869	4, 842	1, 578. 20	966. 56	469. 76
Breathitt	8, 236	5, 465	2, 771	5, 016	2, 856	388. 49	234. 36	153. 67
Breckinridge	11, 719	6, 553	5, 166	8, 771	6, 022	674. 75	446. 32	284. 09
Bullitt	9, 579	5, 942	3, 637	7, 219	4, 655	1, 080. 18	773. 90	490. 62

See footnotes at end of table.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1932			1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property					
Butler	$4,020	$2,962	$1,058	$4,335	$2,892	$318.54	$285.23	$183 00
Caldwell	11,243	5,993	5,250	6,803	5,002	815.83	486.81	355 66
Calloway	11,620	7,219	4,401	10,151	5,380	657.91	482.38	261 23
Campbell	82,407	48,198	34,209	40,883	31,049	1,094.12	654.01	508.64
Carlisle	6,408	4,479	1,929	6,841	3,901	870 30	831.14	431.11
Carroll	9,653	4,777	4,876	6,218	4,289	1,183.69	739.65	528.79
Carter	12,414	5,612	6,802	6,955	4,133	515.10	307.68	183 43
Casey	5,626	4,201	1,425	5,329	2,341	335.94	301.76	150.19
Christian	31,207	16,470	14,737	25,828	14,707	910.28	719.79	375.83
Clark	40,544	23,268	17,276	27,215	13,839	2,298.41	1,520.28	751 83
Clay	6,064	4,350	1,714	4,605	2,472	327.32	226.75	133.09
Clinton	2,049	1,409	640	2,083	1,328	225.16	239.47	161.11
Crittenden	6,905	4,418	2,487	6,130	3,829	578.74	467.73	287.97
Cumberland	3,484	2,445	1,039	3,179	1,962	341.43	292.89	193.64
Daviess	50,166	24,640	25,526	30,024	19,605	1,132.42	751.82	469.21
Edmonson	5,669	4,036	1,633	3,677	2,228	488.71	334.22	210.28
Elliott	1,544	1,164	380	1,530	1,029	203.94	172.16	104.80
Estill	9,708	5,934	3,814	6,480	1,893	566.36	394.73	151.83
Fayette	171,760	76,916	94,844	85,897	42,656	2,422.57	1,521.59	860.93
Fleming	13,744	9,290	4,454	12,970	6,478	1,062.87	830.05	403.10
Floyd	25,768	10,658	15,110	11,939	4,000	580.36	402.10	203.86
Franklin	31,740	12,763	18,977	15,487	9,904	1,483.18	800.09	466.04
Fulton	12,708	8,659	4,049	10,755	6,462	851.34	694.99	432.28
Gallatin	4,882	2,728	2,154	3,173	1,999	1,100.29	680.34	425.65
Garrard	16,813	11,873	4,940	13,039	6,995	1,454.16	1,030.04	588.11
Grant	14,598	8,771	5,827	10,619	5,644	1,478.13	1,017.66	533.40
Graves	24,995	14,638	10,357	20,813	13,223	812.11	640.74	302.97
Grayson	10,988	6,065	4,923	7,083	3,965	644.27	355.47	198.42
Green	4,892	2,876	2,016	3,430	1,584	429.12	301.12	133.45
Greenup	22,682	12,340	10,342	8,559	4,364	896.52	418.13	224.24
Hancock	5,004	3,034	1,970	3,795	2,602	814 06	546.41	305.66
Hardin	23,096	11,953	11,143	13,963	9,297	1,104.38	565.39	409.65
Harlan	37,063	18,923	18,140	22,299	4,505	527.96	603.52	417.17
Harrison	23,982	15,777	8,205	18,947	9,395	1,613.97	1,199.32	556.81
Hart	9,900	5,735	4,225	8,164	5,081	615.99	438.00	279.60
Henderson	37,029	19,602	17,427	27,541	16,795	1,408.21	997.54	572.20
Henry	15,758	9,947	5,811	12,833	6,862	1,254.22	956.89	500.33
Hickman	8,974	6,486	2,488	8,562	5,651	1,028.54	835.76	480.96
Hopkins	29,908	15,187	14,721	17,508	10,078	787.05	512.92	285.00
Jackson	2,400	1,656	744	2,505	1,635	220.29	209.90	151.53
Jefferson	977,928	397,902	580,026	320,641	244,676	2,603.93	1,127.34	896.95
Jessamine	19,137	12,803	6,334	15,552	8,763	1,530.96	1,274.26	682.70
Johnson	14,797	7,475	7,322	8,301	3,630	629.66	411.49	194 13
Kenton	112,863	57,375	55,488	53,801	40,589	1,163.54	724.58	559.44
Knott	7,487	5,694	1,793	4,107	1,984	473.86	345.73	172.96
Knox	9,971	6,434	3,537	8,596	4,718	374.85	348.01	199.44
Larue	7,626	4,576	3,050	5,404	3,716	838.67	540.20	347.29
Laurel	9,726	5,661	4,065	6,145	4,065	456.62	310.16	197.20
Lawrence	12,654	6,681	5,973	7,807	3,858	757.14	442.51	190.87
Lee	7,119	4,127	2,992	5,550	2,141	731.73	442.90	213.44
Leslie	3,739	3,472	267	3,866	2,241	343.03	372.28	231.05
Letcher	20,258	12,344	7,914	14,482	3,374	538.78	516.64	304.13
Lewis	11,046	6,103	4,943	7,570	5,119	771.64	478.22	303.15
Lincoln	16,538	10,254	6,284	13,598	9,279	923.91	825.06	510.71
Livingston	4,834	2,971	1,863	4,380	3,243	561.57	460.02	305.14

See footnotes at end of table.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1932			1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property					
Logan	$19,424	$11,173	$8,251	$14,173	$8,183	$887.95	$599.72	$327.61
Lyon	4,937	3,241	1,696	3,931	2,295	578.78	447 00	242.75
McCracken	56,407	32,476	23,991	26,908	16,188	1,181.32	714.09	436.08
McCreary	7,382	4,258	3,124	6,204	2,641	488.87	525.07	(2)
McLean	7,016	4,780	2,236	7,485	3,649	633.67	598.68	270.31
Madison	33,084	20,184	13,800	24,439	15,309	1,222.45	929.81	559.00
Magoffin	5,315	3,238	2,077	3,816	1,586	332.19	274.26	111.79
Marion	14,783	8,223	6,560	10,219	6,839	953.80	658.16	418.47
Marshall	8,171	5,109	3,062	6,617	4,042	633.95	434 89	245.81
Martin	4,180	2,807	1,373	3,330	1,532	480.46	429.85	196.92
Mason	40,711	17,238	23,473	23,118	12,494	2,142.68	1,301.66	671.33
Meade	5,486	3,410	2,076	4,647	3,609	682.17	492.18	368.94
Menifee	2,174	1,186	988	2,032	1,005	438.48	351.59	163.30
Mercer	21,153	14,432	6,721	15,443	8,805	1,461.75	1,030.08	630.38
Metcalfe	3,779	2,230	1,549	2,864	1,686	403.18	284.27	159.03
Monroe	4,963	3,289	1,674	3,724	2,517	379.52	259.43	181.62
Montgomery	18,856	10,325	8,531	12,702	7,575	1,617.15	1,037.30	588.18
Morgan	4,860	3,199	1,661	5,070	2,801	321.22	305.75	149.62
Muhlenberg	21,089	11,258	10,431	11,696	6,292	503.35	338.28	202.00
Nelson	17,358	9,869	7,489	14,124	8,971	1,045.66	875.24	530.62
Nicholas	11,469	7,800	3,669	10,154	5,193	1,338.12	1,026 25	489.87
Ohio	19,344	9,901	9,943	12,964	7,236	810.99	489.71	260.66
Oldham	10,952	7,134	3,818	8,336	5,342	1,479.60	1,068.41	731.42
Owen	8,372	5,986	2,386	7,523	3,612	781.70	599.26	253.52
Owsley	1,636	1,274	362	1,607	1,002	226.59	205.53	120.20
Pendleton	15,056	9,432	5,624	10,250	4,992	1,384.33	874.67	416.55
Perry	19,951	11,729	8,222	15,272	2,864	444 34	511.61	234.32
Pike	38,237	21,895	16,342	23,294	6,888	582.88	430.89	197.63
Powell	3,328	1,811	1,517	2,811	1,160	573.79	409.25	185.05
Pulaski	18,052	10,020	8,042	11,692	8,484	503.12	339.72	(2)
Robertson	3,288	2,136	1,152	2,665	1,161	983.25	688.48	281.74
Rockcastle	7,048	4,017	3,031	4,771	3,184	465.25	304.96	210.28
Rowan	5,256	2,667	2,589	2,762	1,845	473.51	201.55	188.00
Russell	3,354	2,106	1,248	2,696	1,813	281.85	222.62	161.27
Scott	26,079	17,285	8,794	20,721	12,176	1,811.04	1,352.72	718.08
Shelby	28,655	17,559	11,096	24,231	15,397	1,020.85	1,298.77	853.47
Simpson	10,987	6,621	4,366	7,019	4,473	963.77	710.26	390.35
Spencer	6,291	4,493	1,798	6,854	3,126	952.32	874.18	410.39
Taylor	6,537	3,558	2,979	4,518	2,327	542.62	367.14	189.97
Todd	10,892	6,484	4,408	8,279	5,085	805.62	527.55	305.39
Trigg	7,060	3,894	3,166	4,948	3,410	563.40	348.22	232.15
Trimble	4,813	3,345	1,468	3,323	1,903	899.96	552.84	292.16
Union	21,345	12,978	8,367	18,841	10,514	1,251.69	1,044.42	528.69
Warren	35,387	19,999	15,388	25,338	14,812	1,034.71	819.27	481.30
Washington	10,880	6,810	4,070	9,012	5,328	861.92	601.33	382.19
Wayne	5,652	3,693	1,959	6,152	4,384	356.64	375.10	(2)
Webster	14,139	8,255	5,884	10,710	6,076	688.57	515.86	285.82
Whitley	14,904	7,324	7,670	9,108	8,339	498.14	324.36	(2)
Wolfe	2,212	1,418	794	2,710	1,557	262.55	308.53	152.35
Woodford	26,894	14,863	12,031	19,401	12,090	2,449.14	1,646.38	961.76

[1] Includes $1,121,055, franchise valuation of private car lines, taxed for State purposes only; not distributable by counties; and $933,404,630, valuation of intangible and specified classes of tangible personal property, taxed for State purposes only.

[2] Includes $688,141,975, valuation of intangible and specified classes of tangible personal property, taxed for State purposes only, not distributable by counties.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, TOWNS, AND VILLAGES, AND SCHOOL DISTRICTS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX							AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1932					1922	1912	1932	1922	1912
	Total	State	County	Cities, towns, and villages	School districts					
State total	[1] $51,063	[1] $10,964	$11,304	$16,759	$12,036	[2] $37,322	$17,669	$1.67	$1.55	$1.71
Adair	66	18	19	4	25	70	34	1.20	1.50	1.19
Allen	114	27	33	12	42	147	53	1.42	1.87	1.79
Anderson	134	27	40	14	53	114	80	1.57	1.69	1.93
Ballard	184	36	68	6	74	183	96	1.67	1.69	1.36
Barren	230	52	57	34	87	191	96	1.34	1.60	1.45
Bath	166	38	68	8	52	161	78	1.42	1.35	1.37
Bell	573	103	156	71	243	389	119	2.01	2.51	1.49
Boone	243	57	92	10	84	209	88	1.35	1.56	1.06
Bourbon	514	139	146	138	91	557	253	1.26	1.67	1.40
Boyd	1,099	173	216	609	101	620	229	2.35	2.71	1.88
Boyle	406	116	85	45	160	281	158	1.30	1.65	1.47
Bracken	182	48	54	14	66	159	76	1.20	1.61	1.57
Breathitt	135	27	36	12	60	99	42	1.64	1.07	1.47
Breckinridge	157	38	42	11	66	167	83	1.34	1.60	1.38
Bullitt	120	34	38	6	42	89	53	1.25	1.23	1.11
Butler	63	13	23	2	25	66	38	1.57	1.52	1.31
Caldwell	187	37	55	18	77	129	71	1.66	1.90	1.42
Calloway	184	35	60	13	76	163	78	1.58	1.61	1.45
Campbell	2,143	280	395	814	654	1,183	660	2.60	2.80	1.93
Carlisle	93	21	37	9	26	99	54	1.45	1.45	1.38
Carroll	148	30	45	19	54	120	80	1.53	1.93	1.87
Carter	219	45	68	13	93	123	55	1.70	1.77	1.33
Casey	80	17	23	1	39	77	34	1.42	1.41	1.45
Christian	533	111	147	99	176	566	253	1.71	2.19	1.72
Clark	526	137	101	96	192	417	195	1.30	1.53	1.41
Clay	98	19	30	3	37	65	32	1.62	1.41	1.29
Clinton	30	6	11	-------	13	30	12	1.46	1.44	.90
Crittenden	117	22	36	12	47	109	57	1.69	1.78	1.49
Cumberland	55	11	25	2	17	48	27	1.58	1.51	1.38
Daviess	989	169	188	288	344	738	401	1.97	2.41	2.05
Edmonson	77	19	24	-------	34	53	21	1.36	1.44	.94
Elliott	24	5	9	-------	10	27	11	1.55	1.76	1.07
Estill	172	34	43	30	65	120	29	1.76	1.85	1.53
Fayette	2,864	629	488	1,486	261	2,390	841	1.67	2.78	1.97
Fleming	182	43	71	10	58	150	91	1.32	1.16	1.40
Floyd	390	101	118	31	140	199	49	1.51	1.67	1.23
Franklin	443	121	90	80	152	417	202	1.40	2.09	2.01
Fulton	218	42	53	34	89	208	113	1.72	1.93	1.75
Gallatin	71	16	29	4	22	60	31	1.45	1.80	1.55
Garrard	215	57	69	10	79	203	88	1.28	1.56	1.26
Grant	199	45	75	10	69	157	81	1.36	1.48	1.44
Graves	426	84	129	59	154	368	205	1.70	1.77	1.55
Grayson	143	34	52	3	54	103	63	1.30	1.45	1.59
Green	57	15	16	4	22	47	20	1.17	1.37	1.26
Greenup	437	85	131	33	188	144	54	1.93	1.68	1.24
Hancock	73	17	29	3	24	65	35	1.46	1.71	1.35
Hardin	278	77	70	18	113	210	119	1.20	1.50	1.28
Harlan	669	133	219	58	259	384	43	1.81	1.72	.95
Harrison	333	78	91	33	131	285	137	1.39	1.50	1.46
Hart	131	32	38	13	48	125	62	1.32	1.53	1.22

See footnotes at end of table.

TABLE 9. - TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, TOWNS, AND VILLAGES, AND SCHOOL DISTRICTS, BY COUNTIES: 1932, 1922, AND 1912--Continued

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX							AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1932					1922	1912	1932	1922	1912
	Total	State	County	Cities, towns, and villages	School districts					
Henderson	$589	$129	$165	$75	$220	$570	$320	$1.59	$2.07	$1.91
Henry	214	49	83	10	102	224	87	1.55	1.75	1.27
Hickman	118	30	38	11	39	132	76	1.31	1.54	1.34
Hopkins	491	100	153	45	193	323	158	1.64	1.84	1.57
Jackson	35	8	14	-------	13	47	16	1.46	1.88	.98
Jefferson	16,778	3,821	2,183	9,713	1,061	10,760	5,424	1.72	3.25	2.22
Jessamine	217	64	75	22	86	249	110	1.20	1.60	1.26
Johnson	227	51	60	27	89	131	50	1.53	1.58	1.38
Kenton	2,527	374	448	882	823	1,566	857	2.24	2.91	2.11
Knott	131	25	50	-------	56	58	24	1.75	1.41	1.21
Knox	166	33	42	17	74	145	64	1.66	1.69	1.36
Larue	91	24	27	4	39	91	46	1.23	1.68	1.24
Laurel	162	32	56	14	60	109	63	1.67	1.77	1.55
Lawrence	196	46	77	10	64	140	51	1.55	1.79	1.32
Lee	115	25	43	3	44	77	28	1.62	1.39	1.31
Leslie	66	12	26	-------	28	68	27	1.77	1.76	1.20
Letcher	407	72	127	41	167	262	38	2.01	1.81	1.13
Lewis	177	41	71	8	57	126	69	1.60	1.66	1.35
Lincoln	242	55	65	11	111	202	134	1.46	1.40	1.44
Livingston	73	16	28	2	27	73	42	1.51	1.67	1.30
Logan	261	69	71	25	96	237	123	1.34	1.67	1.50
Lyon	76	16	25	5	30	59	29	1.54	1.50	1.26
McCracken	1,412	188	285	775	164	812	408	2.50	3.01	2.52
McCreary	139	27	53	-------	59	114	17	1.88	1.84	.64
McLean	105	22	28	9	46	114	50	1.50	1.52	1.37
Madison	464	114	121	105	124	442	229	1.37	1.81	1.50
Magoffin	87	18	32	-------	37	57	18	1.64	1.49	1.13
Marion	176	52	52	14	58	193	96	1.19	1.89	1.40
Marshall	125	25	43	6	51	101	51	1.53	1.53	1.26
Martin	75	15	31	-------	29	60	22	1.79	1.80	1.44
Mason	545	154	164	67	160	384	197	1.34	1.66	1.58
Meade	86	19	32	2	33	78	52	1.57	1.68	1.44
Menifee	42	9	21	-------	12	37	11	1.93	1.82	1.09
Mercer	289	69	84	30	106	254	129	1.37	1.64	1.46
Metcalfe	50	11	19	-------	20	44	18	1.32	1.54	1.07
Monroe	70	14	25	4	27	57	29	1.41	1.53	1.15
Montgomery	241	68	76	22	75	193	125	1.28	1.52	1.65
Morgan	73	15	28	1	29	73	34	1.50	1.44	1.21
Muhlenberg	323	74	78	13	157	190	110	1.49	1.62	1.75
Nelson	217	61	83	13	60	211	119	1.25	1.40	1.33
Nicholas	163	38	57	13	55	148	75	1.42	1.46	1.44
Ohio	280	74	86	12	108	192	101	1.41	1.48	1.40
Oldham	160	38	49	11	62	132	73	1.46	1.58	1.37
Owen	108	25	30	-------	47	145	70	1.29	1.93	1.94
Owsley	22	5	7	-------	10	26	13	1.34	1.62	1.30
Pendleton	225	45	80	7	93	155	66	1.49	1.51	1.32
Perry	342	72	93	26	151	286	29	1.71	1.87	1.01
Pike	637	134	264	26	213	409	87	1.67	1.76	1.27
Powell	41	11	13	1	16	49	14	1.23	1.74	1.21
Pulaski	347	56	94	43	154	220	151	1.92	1.88	1.78

See footnotes at end of table.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, TOWNS, AND VILLAGES, AND SCHOOL DISTRICTS, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX							AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1932					1922	1912	1932	1922	1912
	Total	State	County	Cities, towns, and villages	School districts					
Robertson	$41	$9	$16	$1	$15	$48	$22	$1.25	$1.80	$1.89
Rockcastle	117	25	33	7	52	90	41	1.66	1.89	1.38
Rowan	77	18	21	7	31	44	25	1.46	1.59	1.36
Russell	46	10	19	----	17	43	18	1.37	1.59	99
Scott	386	87	130	27	142	330	172	1.48	1.59	1.41
Shelby	404	101	131	25	147	351	194	1.41	1.45	1.26
Simpson	137	38	41	11	47	119	87	1.25	1.50	1.95
Spencer	95	21	35	6	33	86	41	1.51	1.25	1.31
Taylor	81	20	21	10	30	69	22	1 24	1.53	.95
Todd	179	37	78	13	51	118	72	1 64	1.43	1.43
Trigg	97	24	31	5	37	86	45	1 37	1.74	1.32
Trimble	69	15	23	----	31	47	25	1.43	1.41	1.31
Union	278	73	80	21	104	295	132	1.30	1.57	1 26
Warren	553	126	134	105	188	497	200	1.56	1.96	1.41
Washington	143	37	47	11	48	141	72	1 31	1.56	1.35
Wayne	91	18	30	8	35	95	48	1.61	1.54	1.09
Webster	264	46	75	25	108	168	99	1.80	1.57	1.63
Whitley	239	48	51	32	108	182	131	1.50	2 09	1 67
Wolfe	42	7	21	----	14	50	18	1.90	1.85	1.16
Woodford	272	100	79	18	75	242	113	1.01	1.25	1.18

[1] Includes $5,605, levy on private car lines, taxed for State purposes only; not distributable by counties.
[2] Includes $371,874, levy on intangible and specified classes of tangible personal property; not distributable by counties.

LOUISIANA

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Louisiana relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies for the State government, the 64 parishes, the 195 cities, towns, and villages, the 470 school districts, the 150 drainage districts, the 20 levee districts, the 450 road districts, and the 5 other civil divisions (navigation district, port of New Orleans, and waterworks districts), or a total of 1,355 political units that have power to levy taxes or incur debt.

The data for Louisiana were compiled largely from reports on file in the offices of the supervisor of public accounts, and Louisiana Tax Commission, Baton Rouge, La., and from reports received through correspondence.

Fiscal year.—For Louisiana the fiscal year reported for the State government is that ending December 31, 1931, while the statistics for the parishes, the cities, towns, and villages, the school districts, the drainage districts, the levee districts, the road districts, and the other civil divisions are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Louisiana on January 1, 1932, was 2,132,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1931.—The following statement discloses that for Louisiana the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts. The excess of governmental costs over revenue receipts was 141.9 percent for the State government, 3.2 percent for the parishes, 13.9 percent for the cities, towns, and villages, 8.7 percent for the school districts, 82.9 percent for the levee districts, and 51.7 percent for the other civil divisions. For the drainage districts and the road districts, revenue receipts were in excess of governmental costs, the percent of excess being 0.6 for the drainage districts and 29.1 for the road districts.

Although the aggregate of governmental costs, including those for capital outlays, is $59,415,352 more than the revenue receipts, the revenue receipts exceed governmental costs, exclusive of capital outlays, by $13,861,621.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING-FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Percent of total	Total	Percent of total	Total	Percent of total	Total	Percent of total
Total	$103,351,877	100.0	$162,767,229	100.0	$360,410,495	100.0	$55,052,540	100.0
State government	34,590,584	33.5	83,687,304	51.4	83,742,822	23.2	9,593,182	17.4
Parishes	6,185,555	6.0	6,383,518	3.9	11,120,024	3.1	5,131,511	9.3
Cities, towns, and villages [1]	31,078,403	30.0	36,433,361	22.4	109,726,576	30.4	19,765,762	35.9
School districts [1]	13,990,571	13.5	16,215,223	9.3	25,360,046	7.0	10,168,919	18.5
Drainage districts	1,042,283	1.0	1,036,172	.6	12,908,708	3.6	536,074	1.0
Levee districts	3,812,951	3.7	6,972,585	4.3	26,458,765	7.3	3,612,146	6.6
Road districts	6,439,700	6.2	4,089,244	3.1	46,770,406	13.0	5,889,493	10.7
Other civil divisions	5,306,770	5.1	8,049,822	4.9	44,262,188	12.3	355,453	.6

[1] Data for the schools of the city of New Orleans are included with data for cities, towns, and villages.

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Louisiana and all subdivisions of the State amounted to $103,351,877, or an average of $48.48 for each person in the State. Of this amount $34,590,584 was for the State; $6,185,555 for the parishes; $31,978,403 for the cities, towns, and villages; $13,996,571 for the school districts; $1,042,283 for the drainage districts; $3,812,951 for the levee districts; $6,439,760 for the road districts; and $5,305,770 for the other civil divisions. The revenues collected include $50,704,690, general property taxes; $555,963, special taxes; $433,447, poll taxes; $21,191,096, licenses and permits; $3,230,210, special assessments; $10,716,822, subventions, donations, and pension assessments; $2,045,513, interest, rents, and highway privileges; $10,125,084, earnings of public-service enterprises; $3,986,429, earnings of general departments; and $362,623, fines, forfeits, and escheats. Of the $10,716,822 classified as subventions, donations, and pension assessments, $4,569,458 represents subventions by the Federal Government to the State, principally for highways. Receipts and payments for the schools of New Orleans form part of the financial transactions of the city government. Therefore, the data for the schools of this city are included with the data for the cities, towns, and villages, in the general tables of this report.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were parishes, and cities, towns, and villages having a population of 2,500 and over.

The general property taxes of the State, the parishes, and the cities, towns, and villages having a population of 2,500 and over amounted to $14,516,000 in 1912, $34,635,000 in 1922, and $31,155,914 in 1931, this being a decrease of 10 percent from 1922 to 1931, and an increase of 114.6 percent from 1912 to 1931. Special taxes amounted to $207,000 in 1912, $343,000 in 1922, and $555,963 in 1931. Poll taxes amounted to $235,000 in 1912, $146,000 in 1922, and $122,265 in 1931. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to $2,581,000 in 1912, $7,128,000 in 1922, and $19,426,245 in 1931. Special assessments amounted to $1,035,000 in 1912, $1,575,000 in 1922, and $2,485,136 in 1931.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Louisiana and all subdivisions of the State for 1931 amounted to $162,767,229, or an average expenditure of $76.34 per person. Of the total amount expended, $83,687,304 was disbursed by the State government; $6,383,518 by the parishes; $36,433,361 by the cities, towns, and villages; $15,215,223 by the school districts; $1,036,172 by the drainage districts; $6,972,585 by the levee districts; $4,989,244 by the road districts; and $8,049,822 by the other civil divisions. The total comprises $64,997,289 for operation and maintenance of general departments; $8,216,569 for operation and maintenance of public service enterprises; $16,276,398 for interest on debt; and $73,276,973 for outlays or permanent improvements.

Payments for operation and maintenance of general departments for the government of the cities, towns, and villages are not shown by departments in tables 3 and 4 (except for New Orleans which is shown in table 3) for the reason that for the most part, the reports secured for the cities, towns, and villages did not admit of this distribution. Payments for operation and maintenance of general departments for the government of the State, the parishes, the school districts, the drainage districts, the levee districts, the road districts, and the other civil divisions are shown by departments in table 3. Expenditures for maintenance of schools other than schools of the State government and the schools of New Orleans may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data for Louisiana were limited to State, parishes, and cities, towns, and villages with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1931 the payments for operation and maintenance of general departments and public service enterprises of the State, parishes, and cities, towns, and villages having a population of 2,500 and over increased from $17,092,000 to $53,822,904, or 214.9 percent; interest payments, from $2,606,000 to $7,887,087, or 202.7 percent; and outlay payments, from $4,607,000 to $63,864,499, or 1,286.2 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the parishes, the cities, towns, and villages, the school districts, the drainage districts, the levee districts, the road districts, and the other civil divisions, by parishes.

Table 6 presents for the individual cities, towns, and villages, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking fund assets, for the year 1931. The aggregate debt of the cities, towns, and villages in each parish is shown in table 5.

In table 7 are shown comparative figures for the years 1931, 1922, and 1912, covering the gross debt less sinking fund assets—total and per capita—of the government of the State, the parishes, the cities, towns, and villages, the school districts, the drainage districts, the levee districts, the road districts, and the other civil divisions. The amounts shown opposite the name of each parish represent the combined debt of the parish government and all the minor civil divisions of the parish.

For 1931 the combined gross debt of Louisiana and all subdivisions of the State less sinking fund assets set aside to meet such debt was $360,410,495, or an average per capita of $169.05. In 1922 the average per capita was $69.18, and in 1912, $42.97.

Of the total debt reported for 1931, $83,742,822 was for the State government; $11,120,924 for the parishes; $109,726,576 for the cities, towns, and villages; $25,360,046 for the school districts; $12,968,708 for the drainage districts; $26,458,765 for the levee districts; $46,770,466 for the road districts; and $44,262,188 for the other civil divisions.

The gross debt of the State government, less sinking fund assets, increased 464.7 percent from 1922 to 1931 and 518.2 percent from 1912 to 1931. Similar debt for all minor civil divisions combined increased 146 8 percent from 1922 to 1931 and 350.2 percent from 1912 to 1931.

ASSESSED VALUATIONS

In all parishes except Orleans, property is assessed by the parish assessor, who is elected for a term of 4 years. Orleans Parish has a board of 7 assessors, 1 being elected from each municipal district of the city of New Orleans every 4 years.

All real estate and personal property subject to taxation are estimated by the assessors at actual cash value. Each taxpayer is required to file a sworn list of his property with the assessor on or before April 1 of each year, or else he is estopped from contesting the correctness of the assessment list filed by the assessor. In Orleans Parish each taxpayer is required to make return of his property within 20 days after receipt of the list for that purpose.

The assessed valuation of all property in Louisiana subject to levies of the general property tax was $1,666,140,457 in 1931 as compared with $1,561,581,000 in 1922 and $550,518,000 in 1912. The per capita assessed valuation increased from $315.36 in 1912 to $850.95 in 1922, and decreased to $781.49 in 1931.

TAX LEVIES

In all the parishes except Orleans, taxes are collected by the parish sheriff, who is ex-officio tax collector. In Orleans Parish there are 6 tax collectors appointed by the governor and 1 State tax collector who is elected. All taxes are due on or before December 31 of the year in which assessed. If not paid by that date, they bear interest at the rate of 10 percent per annum.

The total levies of the general property tax for the State and all subdivisions were $14,432,000 for 1912, $41,562,000 for 1922, and $55,052,540 for 1931, this being a per capita of $8.27, $22.65, and $25.82, respectively.

Of the total levies reported for 1931, $9,593,182 was for the State government; $5,131,511 for the parishes; $19,765,762 for the cities, towns, and villages; $10,168,919 for the school districts; $536,074 for the drainage districts; $3,612,146 for the levee districts; $5,889,493 for the road districts; and $355,453 for the other civil divisions. The average rate of levy per $100 of the assessed valuation was $2.62 for 1912, $2.66 for 1922, and $3.30 for 1931.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF PARISHES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, DRAINAGE DISTRICTS, LEVEE DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY PARISHES: 1931

[Revenue receipts expressed in thousands]

PARISH AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
Grand total	2,132,000	$103,352	$48.48	[2] $72,885	$50,705	$433	$21,191	$3,230	$363	$10,347	$370	$2,045	$3,987	$10,125
State government	(1)	34,590	16.28	[3] 26,960	9,313	-------	17,091	82	13	4,569	133	864	1,907	62
Parishes	[3] 1,661,000	6,186	3.72	5,329	4,664	-------	665	-------	117	-------	1	36	703	-------
Cities, towns, and villages	981,394	31,978	32.58	19,663	17,803	122	1,738	2,486	222	1,658	201	757	1,041	5,950
School districts [4]	-------	13,997	(5)	9,500	9,081	311	108	-------	11	4,110	35	84	257	-------
Drainage districts	-------	1,042	(5)	625	594	-------	31	403	-------	-------	-------	12	2	-------
Levee districts	-------	3,813	(5)	3,449	3,425	-------	24	259	-------	10	-------	44	51	-------
Road districts	-------	6,440	(5)	6,358	5,532	-------	826	-------	-------	-------	-------	56	26	-------
Other civil divisions [6]	-------	5,306	(5)	1,001	293	-------	708	-------	-------	-------	-------	192	-------	4,113
ACADIA	40,100	760	18.95	610	583	8	19	1	1	84	-------	2	11	51
Parish	40,100	77	1.92	74	69	-------	5	-------	-------	-------	-------	-------	3	-------
Cities, towns, and villages	14,745	132	8.95	78	68	-------	10	1	1	-------	-------	-------	1	51
School districts	-------	288	(5)	195	187	8	-------	-------	-------	84	-------	2	7	-------
Drainage districts	-------	71	(5)	71	70	-------	1	-------	-------	-------	-------	-------	-------	-------
Road districts	-------	192	(5)	192	189	-------	3	-------	-------	-------	-------	-------	-------	-------
ALLEN	15,261	345	22.61	239	226	3	10	2	-------	76	-------	-------	14	14
Parish	15,261	52	3.41	40	39	-------	1	-------	-------	-------	-------	-------	12	-------
Cities, towns, and villages	4,940	39	7.89	25	21	-------	4	-------	-------	-------	-------	-------	-------	14
School districts	-------	218	(5)	140	136	3	1	-------	-------	76	-------	-------	2	-------
Drainage districts	-------	8	(5)	6	2	-------	4	2	-------	-------	-------	-------	-------	-------
Road districts	-------	28	(5)	28	28	-------	-------	-------	-------	-------	-------	-------	-------	-------

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF PARISHES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, DRAINAGE DISTRICTS, LEVEE DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY PARISHES: 1931—Continued

[Revenue receipts expressed in thousands]

PARISH AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
ASCENSION	18,438	$287	$15.57	$216	$195	$4	$17	$13	$1	$6		$3	$48	
Parish	18,438	50	2.71	44	42		1		1			1	4	
Cities, towns, and villages	4,250	20	4.71	18	15		3						2	
School districts		104	(2)	57	53	4				6			41	
Drainage districts		38	(2)	28	15		13	9				1		
Levee districts		43	(2)	38	33			4					1	
Road districts		32	(2)	31	31							1		
ASSUMPTION	15,990	175	10.94	129	114	3	12	14	1	1	$1		29	
Parish	15,990	43	2.69	34	31		3		1		1		7	
Cities, towns, and villages	1,180	6	5.08	6	5		1							
School districts		50	(2)	28	25	3				1			21	
Drainage districts		14	(2)	7	7			7						
Levee districts		38	(2)	30	30			7					1	
Road districts		24	(2)	24	16		8							
AVOYELLES	34,926	703	20.13	488	437	6	45	41	2	136		1	22	$13
Parish	34,926	107	3.06	96	68		28		1				10	
Cities, towns, and villages	7,975	91	11.41	72	65		7		1				5	13
School districts		287	(2)	146	140	6				136			5	
Drainage districts		39	(2)	24	14		10	15						
Levee districts		66	(2)	38	38			26				1	1	
Road districts		113	(2)	112	112								1	
BEAUREGARD	14,569	516	35.42	420	372	3	45	2		67			17	10
Parish	14,569	75	5.15	58	55		3						17	
Cities, towns, and villages	6,373	40	6.28	28	26		2	2						10
School districts		195	(2)	128	125	3				67				
Road districts		206	(2)	206	166		40							

BIENVILLE	24,300	382	15.72	300	270	4	26	1	2	72		1	6	
Parish	24,300	52	2 14	46	38		8		2			1	3	
Cities, towns, and villages	4,244	25	5 89	24	21		3	1						
School districts		185	(5)	112	108	4				72			1	
Road districts		120	(5)	118	103		15						2	
BOSSIER	29,400	616	20.95	465	440	4	21	13	5	54	1	3	19	56
Parish	29,400	87	2.96	68	61		7		3			1	15	
Cities, towns, and villages	5,817	109	18.74	39	36		3	11	2				1	56
School districts		254	(5)	197	188	4	5			54	1	1	1	
Drainage districts		38	(5)	37	36		1					1		
Levee districts		52	(5)	49	47		2	2					1	
Road districts		76	(5)	75	72		3						1	
CADDO	131,700	5,007	38.02	3,894	3,678	19	197	28	48	324	5	82	196	430
Parish	131,700	1,263	9.59	1,100	1,059		41		23			9	131	
Cities, towns, and villages	80,248	2,035	25.36	1,468	1,324		144	18	24		4	31	60	430
School districts		1,600	(5)	1,248	1,229	19			1	324	1	26		
Levee districts		109	(5)	78	66		12	10				16	5	
CALCASIEU	43,500	1,538	35.36	1,237	1,103	14	120	93	9	74	10	11	75	29
Parish	43,500	162	3.72	117	104		13		4				41	
Cities, towns, and villages	23,766	351	14.77	251	230		21	51	4				16	29
School districts		386	(5)	283	269	14			1	74	10	8	10	
Drainage districts		92	(5)	50	50			42						
Road districts		351	(5)	342	266		76					1	8	
Other civil divisions		196	(5)	194	184		10					2		
CALDWELL	10,600	226	21.32	170	160	2	8		3	45		2	6	
Parish	10,600	42	3.95	33	31		2		3				6	
Cities, towns, and villages	1,195	6	5.02	6	5		1							
School districts		117	(5)	72	70	2				45				
Levee districts		7	(5)	7	7									
Road districts		54	(5)	52	47		5					2		
CAMERON	6,400	142	22 19	123	97	1	25	1		10	3		5	
Parish	6,400	34	5.31	31	25		6						3	
School districts		56	(5)	41	35	1	5			10	3		2	
Drainage districts		2	(5)	1	1			1						
Road districts		50	(5)	50	36		14							
CATAHOULA	12,700	276	21.73	208	200	2	6			41		2	8	17
Parish	12,700	56	4.41	49	45		4						7	
Cities, towns, and villages	1,560	23	14 74	6	5		1							17
School districts		128	(5)	85	82	2	1			41		1	1	
Levee districts		14	(5)	14	14									
Road districts		55	(5)	54	54							1		

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF PARISHES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, DRAINAGE DISTRICTS, LEVEE DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY PARISHES: 1931—Continued

[Revenue receipts expressed in thousands]

PARISH AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
CLAIBORNE	33,000	$792	$24.00	$593	$525	$4	$64	$23	$5	$89	$15	$3	$21	$73
Parish	33,000	137	4.15	117	90		27		4				16	
Cities, towns, and villages	5,911	144	24.36	44	37		7	23					4	73
School districts		387	(2)	316	289	4	17		1	59	15	2		
Road districts		124	(2)	122	103		13					1	1	
CONCORDIA	12,800	313	24.45	222	209	2	11	27	3	28		4	12	17
Parish	12,800	58	4.53	47	37		10		2				9	
Cities, towns, and villages	3,643	30	8.23	11	10		1		1				1	17
School districts		88	(2)	59	57	2				28			1	
Levee districts		69	(2)	41	41			27					1	
Road districts		68	(2)	64	64							4		
DE SOTO	31,300	489	15.62	389	375	4	10	1	5	71	1	2	15	5
Parish	31,300	89	2.84	73	67		6		5				11	
Cities, towns, and villages	6,040	28	4.64	22	21		1						1	5
School districts		253	(2)	178	174	4				71	1	1	2	
Levee districts		2	(2)	1	1			1						
Road districts		117	(2)	115	112		3					1	1	
EAST BATON ROUGE	72,300	2,021	27.95	1,678	1,584	17	77	77	16	105	2	24	85	34
Parish	72,300	523	7.23	454	438		16		11				58	
Cities, towns, and villages	32,226	730	22.65	564	503		61	77	4		2	24	25	34
School districts		641	(2)	533	516	17			1	105			2	
Drainage districts		10	(2)	10	10									
Levee districts		9	(2)	9	9									
Road districts		108	(2)	108	108									

EAST CARROLL	16,600	341	20.54	179	162	2	15	60	1	33		1	17	50
Parish	16,600	57	3.43	40	33		7		1				16	
Cities, towns, and villages	2,867	76	26.51	26	25		1							50
School districts		53	(5)	20	18	2				33				
Drainage districts		48	(5)	1			1	46				1		
Levee districts		55	(5)	40	40			14					1	
Road districts		52	(5)	52	46		6							
EAST FELICIANA	17,449	157	9.00	117	105	2	10			35		1	2	2
Parish	17,449	25	1.43	23	21		2					1	1	
Cities, towns, and villages	5,349	12	2.24	10	9		1							2
School districts		90	(5)	54	52	2				35			1	
Road districts		30	(6)	30	23		7							
EVANGELINE	25,800	454	17.60	325	286	6	33	9	3	87	1	2	27	
Parish	25,800	59	2.29	47	44		3		1				11	
Cities, towns, and villages	2,925	30	10.26	27	25		2		2		1			
School districts		192	(5)	89	83	6				87		1	15	
Drainage districts		31	(5)	21	20		1	9				1		
Road districts		142	(5)	141	114		27						1	
FRANKLIN	31,600	421	13.32	315	291	5	19		2	78		1	16	9
Parish	31,600	52	1.65	37	34		3		1				14	
Cities, towns, and villages	3,569	47	13.17	35	31		4		1				2	9
School districts		220	(5)	141	136	5				78		1		
Levee districts		26	(5)	26	25		1							
Road districts		76	(5)	76	65		11							
GRANT	15,900	393	24.72	361	266	3	32		2	79		3	8	
Parish	15,900	45	2.83	35	32		3		2				8	
Cities, towns, and villages	1,927	13	6.75	13	12		1							
School districts		204	(5)	124	121	3				79		1		
Levee districts		7	(5)	7	7									
Road districts		124	(6)	122	94		28					2		
IBERIA	28,400	521	18.35	380	312	7	61	38	1	55	1	17	27	2
Parish	28,400	80	2.82	72	43		29						8	
Cities, towns, and villages	10,969	115	10.48	56	47		9	31	1		1	15	9	2
School districts		183	(5)	117	109	7	1			55		1	10	
Drainage districts		14	(5)	9	9			4				1		
Levee districts		11	(6)	8	8			3						
Road districts		118	(6)	118	96		22							
IBERVILLE	24,638	419	17.01	219	182	4	33	28	4	57		1	17	93
Parish	24,638	53	2.15	36	28		8		3				14	
Cities, towns, and villages	7,141	139	19.47	46	42		4							93
School districts		110	(5)	50	45	4	1		1	57			2	
Drainage districts		23	(5)	5	5			17					1	
Levee districts		71	(5)	59	58		1	11				1		
Road districts		23	(6)	23	4		19							

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF PARISHES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, DRAINAGE DISTRICTS, LEVEE DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY PARISHES: 1931—Continued

[Revenue receipts expressed in thousands]

PARISH AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
JACKSON	13,808	$279	$20.21	$183	$164	$3	$16	$10	$2	$51	.....	$5	$2	$26
Parish	13,808	24	1.74	21	19	.....	2	.....	1	.....	.....	.....	2	.....
Cities, towns, and villages	3,707	48	12.95	11	9	.....	2	10	1	.....	.....	.....	.....	26
School districts	.....	145	(3)	90	87	3	.....	.....	.....	51	.....	4	.....	.....
Road districts	.....	62	(3)	61	49	.....	12	.....	.....	.....	.....	1	.....	.....
JEFFERSON	43,200	1,298	30.05	1,045	999	13	33	81	5	56	.....	8	39	64
Parish	43,200	233	5.39	198	170	.....	28	.....	5	.....	.....	1	29	.....
Cities, towns, and villages	17,319	191	11.03	99	94	.....	5	51	.....	.....	.....	1	.....	40
School districts	.....	327	(3)	266	253	13	.....	.....	.....	56	.....	1	4	.....
Drainage districts	.....	155	(3)	126	126	.....	.....	26	.....	.....	.....	3	.....	.....
Levee districts	.....	218	(3)	207	207	.....	.....	4	.....	.....	.....	1	6	.....
Road districts	.....	55	(3)	54	54	.....	.....	.....	.....	.....	.....	1	.....	.....
Other civil divisions	.....	119	(3)	95	95	.....	.....	.....	.....	.....	.....	.....	.....	24
JEFFERSON DAVIS	19,900	603	30.30	442	405	4	33	24	2	59	.....	7	31	38
Parish	19,900	84	4.22	69	66	.....	3	.....	1	.....	.....	1	13	.....
Cities, towns, and villages	7,894	106	13.43	66	61	.....	5	.....	.....	.....	.....	2	.....	38
School districts	.....	212	(3)	134	129	4	1	.....	1	59	.....	2	16	.....
Drainage districts	.....	38	(3)	14	14	.....	.....	24	.....	.....	.....	.....	.....	.....
Road districts	.....	163	(3)	159	135	.....	24	.....	.....	.....	.....	2	2	.....
LAFAYETTE	40,200	534	20.75	534	491	8	35	49	2	77	.....	2	20	150
Parish	40,200	88	2.19	78	62	.....	16	.....	2	.....	.....	1	7	.....
Cities, towns, and villages	18,566	406	21.87	205	204	.....	1	47	.....	.....	.....	.....	4	150
School districts	.....	226	(3)	139	131	8	.....	.....	.....	77	.....	1	9	.....
Drainage districts	.....	23	(3)	21	21	.....	.....	2	.....	.....	.....	.....	.....	.....
Road districts	.....	91	(3)	91	73	.....	18	.....	.....	.....	.....	.....	.....	.....

LAFOURCHE	32,800	481	14.66	290	266	6	18	49	2	73	$1	4	16	46
Parish	32,800	79	2.41	68	56		12		1			2	8	
Cities, towns, and villages	5,308	76	14.32	15	10		5	13			1		1	46
School districts		164	(5)	88	82	6			1	73			2	
Drainage districts		30	(5)	5	5			24					1	
Levee districts		75	(5)	60	59		1	12				1	2	
Road districts		57	(5)	54	54							1	2	
LA SALLE	12,000	307	25.58	241	221	4	16		2	54			6	4
Parish	12,000	45	3.75	39	35		4		1				5	
Cities, towns, and villages	2,454	20	8.15	15	14		1		1					4
School districts		161	(5)	106	96	4	6			54			1	
Drainage districts														
Levee districts		1	(5)	1	1									
Road districts		80	(5)	80	75		5							
LINCOLN	23,800	506	21.26	328	287	3	38		1	70		2	13	92
Parish	23,800	64	2.69	53	35		18		1				10	
Cities, towns, and villages	5,008	134	26.76	39	35		4					1	2	92
School districts		209	(5)	138	135	3				70			1	
Road districts		99	(5)	98	82		16					1		
LIVINGSTON	19,300	274	14.20	189	176	4	9			80		3	2	
Parish	19,300	18	.93	15	13		2					1	2	
Cities, towns, and villages	1,002	5	4.99	5	4		1							
School districts		163	(5)	82	78	4				80		1		
Road districts		88	(5)	87	81		6					1		
MADISON	15,500	308	19.87	244	221	1	22	20	2	29		2	11	
Parish	15,500	75	4.84	65	44		21		1				9	
Cities, towns, and villages	3,332	17	5.10	17	16		1							
School districts		81	(5)	50	49	1			1	29			1	
Drainage districts														
Levee districts		78	(5)	57	57			20					1	
Road districts		57	(5)	55	55							2		
MOREHOUSE	24,400	694	28.44	607	582	4	21		4	47		19	15	2
Parish	24,400	91	3.73	88	84		4		2			1		
Cities, towns, and villages	7,030	106	15.08	87	81		6		2			1	14	2
School districts		286	(5)	235	225	4	6			47		4		
Drainage districts														
Levee districts		7	(5)	7	7									
Road districts		204	(5)	190	185		5					13	1	
NATCHITOCHES	38,477	735	19.10	567	522	6	39		8	96		3	1	60
Parish	38,477	85	2.21	77	73		4		8					
Cities, towns, and villages	6,124	96	15.68	36	30		6							60
School districts		299	(5)	201	194	6	1			96		1	1	
Road districts		255	(5)	253	225		28					2		

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF PARISHES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, DRAINAGE DISTRICTS, LEVEE DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY PARISHES: 1931—Continued

[Revenue receipts expressed in thousands]

PARISH AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
ORLEANS	467,500	$24,481	$52 37	$16,503	$15,128	$122	$1,253	$2,035	$131	$1,668	$192	$674	$876	$2,402
Parish														
Cities, towns, and villages (city of New Orleans)	467,500	22,487	48 10	14,561	13,186	122	1,253	2,035	131	1,658	192	655	853	2,402
Levee districts		1,994	(5)	1,942	1,942					10		19	23	
OUACHITA	58,400	2,143	36.70	1,260	1,184	11	65		14	77		3	31	735
Parish	58,400	228	3 90	207	192		15		1				20	
Cities, towns, and villages	36,466	1,340	36.75	564	524		40		12				9	735
School districts		296	(5)	212	201	11			1	77		3	3	
Levee districts		35	(5)	35	34		1							
Road districts		244	(5)	242	233		9						2	
PLAQUEMINES	9,608	222	23 11	155	138	3	14	27		22		2	16	
Parish	9,608	44	4 58	34	28		6						10	
School districts		74	(5)	49	46	3				22			3	
Drainage districts		19	(5)					19						
Levee districts		50	(5)	38	37		1	8				1	3	
Road districts		35	(5)	34	27		7					1		
POINTE COUPEE	21,007	299	14.25	208	198	4	6	17	1	55		4	14	
Parish	21,007	51	2 43	40	35		5		1				10	
Cities, towns, and villages	2,081	11	5 29	8	8			1					2	
School districts		97	(5)	39	35	4				55		1	2	
Drainage districts		2	(5)					2						
Levee districts		63	(5)	48	47		1	14				1		
Road districts		75	(5)	73	73							2		

RAPIDES	66,500	2,254	33.89	1,140	1,019	12	109	11	16	136		3	50	898
Parish	66,500	156	2.35	116	109		7		2				38	
Cities, towns, and villages	32,693	1,116	34.14	198	159		39		14			1	5	898
School districts		545	(5)	405	391	12	2			136			4	
Drainage districts		128	(5)	116	116			11				1		
Levee districts		309	(5)	305	244		61					1	3	
Road districts														
RED RIVER	16,200	308	19.01	251	226	2	23	4	1	44		2	6	
Parish	16,200	46	2.84	39	29		10		1			1	5	
Cities, towns, and villages	959	12	12.51	12	12									
School districts		140	(5)	94	85	2	7			44		1	1	
Levee districts		19	(5)	15	15			4						
Road districts		91	(5)	91	85		6							
RICHLAND	27,300	525	19.23	440	375	3	62	13	2	56		3	11	
Parish	27,300	73	2.67	62	42		20		1				10	
Cities, towns, and villages	3,833	48	12.52	34	32		2	13	1					
School districts		221	(5)	162	151	3	8			56		2	1	
Levee districts		32	(5)	32	31		1							
Road districts		151	(5)	150	119		31					1		
SABINE	24,700	628	25.43	493	417	5	71	9	5	99		1	15	6
Parish	24,700	91	3.68	74	65		9		4				13	
Cities, towns, and villages	3,869	27	6.98	11	10		1	9	1					6
School districts		349	(5)	248	214	5	29			99		1	1	
Road districts		161	(5)	160	128		32						1	
ST. BERNARD	6,800	288	42.35	229	205	4	20	26		12		1	10	10
Parish	6,800	82	12.06	72	64		8						10	
School districts		59	(5)	47	43	4				12				
Drainage districts		25	(5)					24				1		
Levee districts		66	(5)	64	63		1	2						
Road districts		32	(5)	32	21		11							
Other civil divisions		24	(5)	14	14									10
ST. CHARLES	12,700	407	32.05	335	325	3	7	37		20	1	6	8	
Parish	12,700	78	6.14	75	68		7					2	1	
School districts		158	(5)	130	127	3				20	1	2	5	
Drainage districts		56	(5)	25	25			31				2		
Levee districts		81	(5)	73	73			6					2	
Road districts		32	(5)	32	32									
ST. HELENA	8,500	91	10.71	55	48	2	5		1	34		1		
Parish	8,500	13	1.53	11	10		1		1			1		
Cities, towns, and villages	262													
School districts		59	(5)	25	23	2				34				
Road districts		19	(5)	19	15		4							

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF PARISHES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, DRAINAGE DISTRICTS, LEVEE DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY PARISHES: 1931—Continued

[Revenue receipts expressed in thousands]

PARISH AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
ST. JAMES	15,338	$223	$14.54	$174	$165	$3	$6	$4	.....	$41	.....	$2	$2	.....
Parish	15,338	34	2.22	33	27	.....	6	.....	.....	.....	.....	1	.....	.....
Cities, towns, and villages	1,481	2	1.35	2	2	.....	.....	.....	.....	.....	.....	.....	.....	.....
School districts	.....	122	(5)	80	77	3	.....	.....	.....	41	.....	.....	1	.....
Levee districts	.....	51	(5)	46	46	.....	.....	4	.....	.....	.....	.....	1	.....
Road districts	.....	14	(5)	13	13	.....	.....	.....	.....	.....	.....	1	.....	.....
ST. JOHN THE BAPTIST	14,400	198	13.75	164	143	2	19	3	.....	28	.....	.....	3	.....
Parish	14,400	45	3.13	44	34	.....	10	.....	.....	.....	.....	.....	1	.....
School districts	.....	87	(5)	58	56	2	.....	.....	.....	28	.....	.....	1	.....
Levee districts	.....	46	(5)	42	42	.....	.....	3	.....	.....	.....	.....	1	.....
Road districts	.....	20	(5)	20	11	.....	9	.....	.....	.....	.....	.....	.....	.....
ST. LANDRY	61,500	916	14.89	629	563	9	57	67	$2	112	$1	7	5	$93
Parish	61,500	138	2.24	137	93	.....	44	.....	.....	.....	.....	1	.....	.....
Cities, towns, and villages	15,555	207	13.31	81	70	.....	11	30	2	.....	.....	1	.....	93
School districts	.....	283	(5)	162	153	9	.....	.....	.....	112	1	3	5	.....
Drainage districts	.....	50	(5)	33	33	.....	.....	17	.....	.....	.....	.....	.....	.....
Levee districts	.....	59	(5)	39	39	.....	.....	20	.....	.....	.....	.....	.....	.....
Road districts	.....	179	(5)	177	175	.....	2	.....	.....	.....	.....	2	.....	.....
ST. MARTIN	21,767	349	16.03	227	207	4	16	46	1	45	1	1	5	23
Parish	21,767	33	1.52	32	28	.....	4	.....	.....	.....	.....	.....	1	.....
Cities, towns, and villages	4,263	50	11.73	21	19	.....	2	4	1	.....	.....	.....	1	23
School districts	.....	116	(5)	66	62	4	.....	.....	.....	45	1	1	3	.....
Drainage districts	.....	42	(5)	12	12	.....	.....	30	.....	.....	.....	.....	.....	.....
Levee districts	.....	26	(5)	14	14	.....	.....	12	.....	.....	.....	.....	.....	.....
Road districts	.....	82	(5)	82	72	.....	10	.....	.....	.....	.....	.....	.....	.....

ST. MARY	29,397	459	15.61	318	277	5	36	9		56		5	11	60
Parish	29,397	74	2.52	73	49		24						1	
Cities, towns, and villages	13,963	156	11.17	82	71		11					5	9	60
School districts		153	(5)	96	90	5	1			56			1	
Drainage districts		9	(5)	3	3			6						
Levee districts		29	(5)	26	26			3						
Road districts		38	(5)	38	38									
ST. TAMMANY	21,000	545	25.95	474	430	5	39	3	2	41	1	2	11	11
Parish	21,000	100	4.76	92	61		31						8	
Cities, towns, and villages	8,656	92	10.63	77	71		6	1	2				1	11
School districts		194	(5)	149	143	5	1			41	1	1	2	
Drainage districts		2	(5)					2						
Road districts		157	(5)	156	155		1					1		
TANGIPAHOA	48,800	944	19.34	693	580	9	104	36	5	120		8	44	38
Parish	48,800	160	3.28	116	67		49					2	42	
Cities, towns, and villages	16,375	185	11.30	105	97		8	36	5				1	38
School districts		340	(5)	217	207	9	1			120		2	1	
Drainage districts		64	(5)	64	64									
Road districts		195	(5)	191	145		46					4		
TENSAS	15,600	289	18.53	207	186	2	19	31	7	34		3	6	1
Parish	15,600	66	4.23	55	37		18		7			1	3	
Cities, towns, and villages	1,911	13	6.80	7	6		1	5						1
School districts		94	(5)	58	56	2				34			2	
Drainage districts		11	(5)	5	5			6						
Levee districts		60	(5)	39	39			20					1	
Road districts		45	(5)	43	43							2		
TERREBONNE	30,300	492	16.24	326	264	5	57	8	3	55		7	16	77
Parish	30,300	64	2.11	56	44		12		1			1	6	
Cities, towns, and villages	6,531	131	20.06	50	41		9		1				3	77
School districts		154	(5)	88	79	5	4		1	55		3	7	
Drainage districts		16	(5)	12	12			3				1		
Levee districts		62	(5)	56	55		1	5				1		
Road districts		65	(5)	64	33		31					1		
UNION	20,900	350	16.75	247	237	3	7			95			5	3
Parish	20,900	48	2.30	46	43		3						2	
Cities, towns, and villages	2,934	18	6.13	15	14		1							3
School districts		219	(5)	121	115	3	3			95			3	
Road districts		65	(5)	65	65									
VERMILION	34,900	763	21.86	493	423	6	64	39	1	123			18	89
Parish	34,900	72	2.06	64	60		4						8	
Cities, towns, and villages	9,187	159	17.31	62	56		6	5	1				2	89
School districts		300	(5)	169	163	6				123			8	
Drainage districts		52	(5)	18	18			34						
Road districts		180	(5)	180	126		54							

See *footnotes* at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF PARISHES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, DRAINAGE DISTRICTS, LEVEE DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY PARISHES: 1931—*Continued*

[Revenue receipts expressed in thousands]

PARISH AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
VERNON	20,047	$623	$31.08	$489	$457	$4	$28	----	$1	$88	----	$2	$32	----
Parish	20,047	53	2.64	50	47	----	3	----	----	----	----	2	1	----
Cities, towns, and villages	3,291	17	5.17	17	17	----	----	----	----	----	----	----	----	----
School districts	----	311	(?)	180	175	4	1	----	1	98	----	----	32	----
Road districts	----	242	(?)	242	218	----	24	----	----	----	----	----	----	----
WASHINGTON	30,900	699	22.62	524	476	7	41	----	6	114	----	5	3	$47
Parish	30,900	58	1.88	55	52	----	3	----	1	----	----	1	1	----
Cities, towns, and villages	16,170	229	14.16	176	166	----	10	----	5	----	----	----	1	47
School districts	----	330	(?)	212	205	7	----	----	----	114	----	3	1	----
Road districts	----	82	(?)	81	53	----	28	----	----	----	----	1	----	----
WEBSTER	30,300	795	26.24	629	589	4	36	$1	3	64	----	4	10	$84
Parish	30,300	94	3.10	89	84	----	5	----	2	----	----	2	1	----
Cities, towns, and villages	8,724	153	17.54	62	57	----	5	1	1	----	----	----	5	84
School districts	----	323	(?)	253	245	4	4	----	----	64	----	2	4	----
Road districts	----	225	(?)	225	203	----	22	----	----	----	----	----	----	----
WEST BATON ROUGE	9,716	204	21.00	157	149	2	6	7	1	16	----	21	2	----
Parish	9,716	41	4.22	40	36	----	4	----	1	----	----	----	----	----
Cities, towns, and villages	2,294	21	9.15	1	----	----	1	----	----	----	----	20	----	----
School districts	----	63	(?)	45	43	2	----	----	----	16	----	----	2	----
Drainage districts	----	18	(?)	17	17	----	----	1	----	----	----	----	----	----
Levee districts	----	48	(?)	41	40	----	1	6	----	----	----	1	----	----
Road districts	----	13	(?)	13	13	----	----	----	----	----	----	----	----	----
WEST CARROLL	14,800	221	14.93	160	148	2	10	1	----	54	----	2	4	----
Parish	14,800	25	1.69	24	22	----	2	----	----	----	----	1	----	----
Cities, towns, and villages	1,241	11	8.86	10	8	----	2	1	----	----	----	----	----	----
School districts	----	142	(?)	84	82	2	----	----	----	54	----	----	4	----
Levee districts	----	5	(?)	5	5	----	----	----	----	----	----	----	----	----
Road districts	----	38	(?)	37	31	----	6	----	----	----	----	1	----	----

WEST FELICIANA	10,924	87	7.96	67	56	2	9		1	18			1	
Parish	10,924	22	2.01	20	18		2		1				1	
Cities, towns, and villages	830	3	3.61	3	2		1							
School districts		32	(3)	14	12	2				18				
Road districts		30	(3)	30	24		6							
WINN	14,766	379	25.67	293	273	3	17	9	2	72		1	2	
Parish	14,766	33	2.23	31	28		3		2					
Cities, towns, and villages	3,721	44	11.82	34	34			9					1	
School districts		174	(3)	101	96	3	2			72			1	
Levee districts		1	(3)	1	1									
Road districts		127	(3)	126	114		12					1		

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Includes $528,697, inheritance taxes, and $27,866, other special taxes, for State purposes only.
[3] Excludes population of Orleans Parish.
[4] Exclusive of the schools in the city of New Orleans, data for which are tabulated with the city.
[5] Not computed.
[6] Includes the Port of New Orleans, data for which are not distributable by parishes.
[7] Tabulated as municipal; coextensive with the city of New Orleans

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931

[Revenue receipts expressed in thousands]

CITY, TOWN, OR VILLAGE	Estimated population [1]	REVENUE RECEIPTS										
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Licenses and permits						
Grand total	981,394	[2] $31,978	$32.58	[3] $19,663	$17,803	$1,738	$2,486	$222	$201	$757	$1,041	$5,950
30,000 population and over	576,900	[2] 25,223	43.72	[3] 16,579	15,001	1,456	2,124	158	198	710	937	2,859
New Orleans	467,500	[2] 22,487	48.10	[3] 14,561	13,186	1,253	2,035	131	192	655	853	2,402
Shreveport	77,800	2,012	25.86	1,458	1,315	143	12	23	4	31	59	425
Baton Rouge	31,600	724	22 91	560	500	60	77	4	2	24	25	32
8,000 to 30,000 population	119,300	3,418	23.65	1,365	1,258	107	156	29	1	15	41	1,811
Monroe	29,900	1,262	42.21	510	475	35	----	11	----	----	8	733
Alexandria	24,000	1,038	43.25	172	136	36	----	10	----	----	4	852
Lake Charles	16,300	274	16.81	218	200	18	39	2	----	----	15	----
Lafayette	15,800	389	24.62	188	188	----	47	----	----	----	4	150
Bogalusa	15,000	216	14 40	167	159	8	----	5	----	----	1	43
Gretna	10,000	138	13 80	66	63	3	39	----	----	----	----	33
New Iberia	8,300	101	12.17	44	37	7	31	1	1	15	9	----
2,500 to 8,000 population	156,291	2,218	14.19	1,027	920	107	123	19	1	4	46	998
Crowley	7,656	50	6.53	37	31	6	----	1	----	----	1	11
West Monroe	6,556	78	11.88	54	49	5	----	1	----	----	1	22
Houma	6,531	131	20.06	50	41	9	----	1	----	----	3	77
Opelousas	6,299	133	21.11	44	37	7	6	1	----	1	----	81
Hammond	6,072	62	10.21	41	37	4	----	3	----	----	----	18
Morgan City	5,985	58	9.69	41	36	5	----	----	----	----	5	12
Minden	5,623	140	24.90	56	52	4	1	1	----	----	1	81
Plaquemine	5,124	130	25.37	38	35	3	----	----	----	----	----	92
Bastrop	5,121	92	17.97	76	72	4	----	1	----	1	14	----
Natchitoches	4,547	93	20 45	33	28	5	----	----	----	----	----	60

Thibodaux	4,442	73	16 43	12	8	4	13		1		1	46
Ruston	4,400	126	28. 64	31	27	4				1	2	92
Abbeville	4,356	81	18. 60	32	27	5					2	47
Jennings	4,036	53	13. 13	39	36	3				1		13
Bossier City	4,003	91	22 73	26	24	2	11	2			1	51
Westwego	3,987	31	7 78	16	15	1	12					3
Jackson	3,966	2	. 50	2	2							
Mansfield	3,837	23	5 99	17	17						1	5
Donaldsonville	3,788	18	4 75	16	13	3					2	
De Ridder	3,747	34	9 07	22	20	2	2					10
Winnfield	3,721	44	11. 82	34	34		9				1	
Rayne	3,710	60	16. 17	21	19	2	1					38
Pineville	3,612	39	10 80	6	5	1		3				30
Eunice	3,597	36	10. 01	12	10	2	24					
De Quincy	3,589	28	7. 80	14	12	2	12	1			1	
Tallulah	3,332	17	5 10	17	16	1						
Leesville	3,291	17	5. 17	17	17							
Franklin	3,271	81	24. 76	30	26	4					4	47
Covington	3,208	32	9. 98	20	17	3		1				11
Oakdale	3,188	31	9. 72	19	16	3						12
Homer	2,909	96	33 00	9	6	3	23				3	61
Ponchatoula	2,898	27	9. 32	19	17	2		1			1	6
Lake Providence	2,867	76	26. 51	26	25	1						50
Slidell	2,807	32	11. 40	30	28	2	1	1				
Merryville	2,626	6	2 28	6	6							
Haynesville	2,541	48	18. 89	35	31	4					1	12
Amite	2,536	40	15. 77	22	22		8					10
Ferriday	2,502	9	3. 60	7	6	1		1			1	
Less than 2,500 population	128,903	1,119	8. 68	692	624	68	83	16	1	28	17	282

[1] For an explanation of the population used in computing per capita figures, see text discussion, p v.
[2] Includes $122,265, poll taxes, and $1,658,243, subventions and grants, for school purposes.
[3] Includes $122,265, poll taxes, for school purposes.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF PARISHES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, DRAINAGE DISTRICTS, LEVEE DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY PARISHES: 1931

[Totals expressed in thousands]

PARISH AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
			Operation and maintenance of general departments											Operation and maintenance of public service enterprises	Interest	Outlays
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
Grand total	$162,767	$76 34	$84,997											$8,216	$16,277	$73,277
State government	$3,687	39.38	26,673	$1,722	$1,434	$663	$6,991	$4,512	$9,006	$27	$48	$1,145	$2,025	55	2,692	54,267
Parishes	6,384	3.84	5,822	3,192	70	153	1,342	628	28	5	8		396		295	267
Cities, towns, and villages	36,433	37.12	[1] 18,054											3,869	5,088	9,422
School districts [2]	15,215	(3)	11,776						11,776						1,425	2,014
Drainage districts	1,036	(3)	181									181			558	297
Levee districts	6,973	(3)	1,070		1,070										1,542	4,361
Road districts	4,989	(3)	1,418				1,418								2,416	1,155
Other civil divisions [4]	8,050	(3)	3				3							4,292	2,261	1,494
ACADIA	741	18.48	544											24	137	36
Parish	75	1.87	71	48		1	13	7					2		4	
Cities, towns, and villages	113	7.66	64											24	14	11
School districts	423	(3)	369						369						29	25
Drainage districts	23	(3)	5									5			18	
Road districts	107	(3)	35				35								72	
ALLEN	307	20 12	281											7	16	3
Parish	41	2.69	40	31		2		4					3		1	
Cities, towns, and villages	23	4.66	12											7	4	
School districts	219	(3)	198						198						9	3
Drainage districts	9	(3)	7									7			2	
Road districts	24	(3)	24				24									

ASCENSION	262	14.21	190														54	18
Parish	47	2.55	44	34		1	3	3						3			3	
Cities, towns, and villages	15	3.53	14														1	
School districts	112	(3)	101						101								10	1
Drainage districts	20	(3)	9											9			11	
Levee districts	46	(3)	11		11												18	17
Road districts	22	(3)	11				11										11	
ASSUMPTION	195	12.20	145														46	4
Parish	40	2.50	39	28		2		5						4			1	
Cities, towns, and villages	8	6.73	8															
School districts	79	(3)	75						75								4	
Drainage districts	13	(3)	1											1			12	
Levee districts	40	(3)	15		15												21	4
Road districts	15	(3)	7				7										8	
AVOYELLES	571	16.35	328													8	193	42
Parish	95	2.72	79	47		2	21	5						4			16	
Cities, towns, and villages	71	8.90	41													8	21	1
School districts	254	(3)	183						183								34	37
Drainage districts	9	(3)	2											2			7	
Levee districts	57	(3)	21		21												36	
Road districts	85	(3)	2				2										79	4
BEAUREGARD	432	29.65	327													10	85	10
Parish	73	5.01	68	52		1		12						3			5	
Cities, towns, and villages	29	4.55	16													10	3	
School districts	183	(3)	167						167								14	2
Road districts	147	(3)	76				76										63	8
BIENVILLE	363	14.94	264														91	8
Parish	56	2.30	51	35			2	6						8			5	
Cities, towns, and villages	16	3.77	10														6	
School districts	212	(3)	187						187								21	4
Road districts	79	(3)	16				16										59	4
BOSSIER	565	19.22	384													45	135	1
Parish	104	3.54	100	60		1	19	12	1					7			4	
Cities, towns, and villages	91	15.64	38													45	8	
School districts	240	(3)	212						212								27	1
Drainage districts	21	(3)															21	
Levee districts	37	(3)	32		32												5	
Road districts	72	(3)	2				2										70	
CADDO	5,162	39.20	3,431													274	641	816
Parish	1,261	9.57	1,168	302	2	25	734	65				1		39			28	65
Cities, towns, and villages	2,178	27.14	1,061													274	471	372
School districts	1,585	(3)	1,080						1,080								131	374
Levee districts	138	(3)	122		122												11	5

See footnotes **at end of table.**

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF PARISHES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, DRAINAGE DISTRICTS, LEVEE DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY PARISHES: 1931—Continued

[Totals expressed in thousands]

PARISH AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
			Operation and maintenance of general departments												
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous	Operation and maintenance of public service enterprises	Interest	Outlays
CALCASIEU	$1,394	$32.05	$914					$30						$17	$320	$143
Parish	167	3.84	141	$104	$2	$2							$3		7	19
Cities, towns, and villages	266	11.19	143											17	69	37
School districts	495	(3)	426						$426						10	59
Drainage districts	61	(3)	19									$19			42	
Road districts	268	(3)	182				$182								58	28
Other civil divisions	137	(3)	3				3								134	
CALDWELL	199	18.77	154												26	19
Parish	37	3.49	33	25		2		4					2		4	
Cities, towns, and villages	4	3.35	3												1	
School districts	117	(3)	109						109						7	1
Levee districts	6	(3)	1		1										1	4
Road districts	35	(3)	8				8								13	14
CAMERON	147	22.97	105												21	21
Parish	37	5.78	37	22	3		11	1								
School districts	60	(3)	59						59						1	
Drainage districts	11	(3)	2									2				9
Road districts	39	(3)	7				7								20	12
CATAHOULA	265	20.87	164											8	68	25
Parish	62	4.88	42	30		2	4	4					2		8	12
Cities, towns, and villages	16	10.26	3											8	3	2
School districts	127	(3)	105						105						18	4
Levee districts	12	(3)	3		3										2	7
Road districts	48	(3)	11				11								37	

CLAIBORNE	719	21.79	552											28	115	24
Parish	114	3.45	114	47	1	2	41	15					8			
Cities, towns, and villages	102	17.26	52											28	19	3
School districts	381	(3)	332						332						38	11
Road districts	122	(3)	54				54								58	10
CONCORDIA	283	22.11	169											13	83	18
Parish	60	4.69	59	30		4	6	2			$6		11		1	
Cities, towns, and villages	27	7.41	12											13	2	
School districts	92	(3)	83						83						7	2
Levee districts	76	(3)	14		14										46	16
Road districts	28	(3)	1				1								27	
DE SOTO	444	14.19	314											4	77	49
Parish	94	3.00	94	53	1	1	24	10					5			
Cities, towns, and villages	19	3.15	14											4	1	
School districts	252	(3)	203						203						33	16
Levee districts	2	(3)	1		1											1
Road districts	77	(3)	2				2								43	32
EAST BATON ROUGE	2,169	30.00	1,217											31	326	595
Parish	470	6.50	373	152	19	18	67	40			1		76		39	58
Cities, towns, and villages	937	29.08	392											31	157	357
School districts	605	(3)	450						450						76	79
Drainage districts	2	(3)													2	
Levee districts	9	(3)	1		1										3	5
Road districts	146	(3)	1				1								49	96
EAST CARROLL	318	19.16	142											26	117	33
Parish	71	4.28	58	31		1		18					8		2	11
Cities, towns, and villages	62	21.63	20											26	16	
School districts	52	(3)	48						48						2	2
Drainage districts	37	(3)	3									3			33	1
Levee districts	61	(3)	12		12										36	13
Road districts	35	(3)	1				1								28	6
EAST FELICIANA	166	9.51	144											2	20	
Parish	36	2.06	35	20		1	4	4					6		1	
Cities, towns, and villages	12	2.24	9											2	1	
School districts	95	(3)	92						92						3	
Road districts	23	(3)	8				8								15	
EVANGELINE	351	13.60	249											1	63	38
Parish	55	2.13	53	43	1		5	3					1		2	
Cities, towns, and villages	24	8.21	20											1	3	
School districts	176	(3)	161						161						9	6
Drainage districts	26	(3)	5									5			21	
Road districts	70	(3)	10				10								28	32

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF PARISHES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, DRAINAGE DISTRICTS, LEVEE DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY PARISHES: 1931—Continued

[Totals expressed in thousands]

PARISH AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS															
			Operation and maintenance of general departments												Interest	Outlays
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous	Operation and maintenance of public service enterprises		
FRANKLIN	$408	$12.91	$305													
Parish	63	1.99	59	$31	$1	$2	$9	$15						$3	$76	$24
Cities, towns, and villages	48	13 45	35										$4		1	3
School districts	211	(3)	177						$177					3	8	2
Levee districts	22	(3)	5		5										29	5
Road districts	64	(3)	29				29								3	14
															35	
GRANT	328	20.63	261													
Parish	42	2 64	42	33				7					2		62	5
Cities, towns, and villages	9	4.67	4													
School districts	188	(3)	169						169						5	
Levee districts	6	(3)	4		4										16	3
Road districts	83	(3)	42				42									2
															41	
IBERIA	577	20.32	358													
Parish	93	3.27	85	50	1	6	14	8	1				5	2	121	96
Cities, towns, and villages	120	10 94	53												8	
School districts	251	(3)	181						181					2	20	45
Drainage districts	16	(3)	2												22	42
Levee districts	11	(3)	4									$2			14	
Road districts	86	(3)	33		4		33								7	
															50	3
IBERVILLE	451	18.31	261													
Parish	57	2.31	57	43	1	4		7					2	35	71	84
Cities, towns, and villages	165	14.70	57													
School districts	177	( )	102						102					35	11	2
Drainage districts	16	(3)	3												9	66
Levee districts	70	(3)	25		25							3			7	6
Road districts	26	(3)	17				17								42	3
															2	7

JACKSON	360	26.07	202												11	55	92
Parish	53	3.84	53	39	1		7	4						2			
Cities, towns, and villages	29	7.82	5												11	4	9
School districts	214	(3)	131						131							15	68
Road districts	64	(3)	13				13									36	15
JEFFERSON	2,347	54.33	567												82	392	1,306
Parish	188	4.35	167	106	3	2	16	27	11					2		21	
Cities, towns, and villages	176	10.16	62												33	39	42
School districts	300	(3)	256						256							42	2
Drainage districts	105	(3)	25										25			75	5
Levee districts	240	(3)	56		56											83	101
Road districts	39	(3)	1				1									38	
Other civil divisions	1,299	(3)													49	94	1,156
JEFFERSON DAVIS	651	32.71	446												25	112	68
Parish	89	4.47	89	50		1	23	9						6			
Cities, towns, and villages	133	16.85	66												25	17	25
School districts	254	(3)	221						221							33	
Drainage districts	75	(3)	18										18			14	43
Road districts	100	(3)	52				52									48	
LAFAYETTE	643	16.00	411												104	127	1
Parish	96	2.39	77	46		3	16	9						3		19	
Cities, towns, and villages	242	13.03	121												104	17	
School districts	231	(3)	190						190							40	1
Drainage districts	10	(3)	2										2			8	
Road districts	64	(3)	21				21									43	
LAFOURCHE	484	14.76	315												28	110	31
Parish	69	2.10	65	52		2	3	2						6		4	
Cities, towns, and villages	68	12.81	25												28	14	1
School districts	209	(3)	187						187							10	12
Drainage districts	18	(3)	5										5			12	1
Levee districts	82	(3)	30		30											35	17
Road districts	38	(3)	3				3									35	
LA SALLE	239	19.92	186												3	45	5
Parish	42	3.50	40	28		3	1	6						2		2	
Cities, towns, and villages	13	5.30	7												3	3	
School districts	133	(3)	119						119							12	2
Drainage districts																	
Levee districts	1	(3)															1
Road districts	50	(3)	20				20									28	2
LINCOLN	489	20.55	324												35	63	67
Parish	64	2.69	64	46		2	2	7						7			
Cities, towns, and villages	125	24.96	67												35	10	13
School districts	224	(3)	169						169							23	32
Road districts	76	(3)	24				24									30	22

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF PARISHES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, DRAINAGE DISTRICTS, LEVEE DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY PARISHES: 1931—Continued

[Totals expressed in thousands]

PARISH AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
			Operation and maintenance of general departments												
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous	Operation and maintenance of public service enterprises	Interest	Outlays
LIVINGSTON	$248	$12.85	$196													
Parish	51	2.64	48	$39		$1		$7					$1		$47	$5
Cities, towns, and villages	3	2.99	3												3	
School districts	156	(3)	137						$137							
Road districts	38	(3)	8				$8								19	
															25	5
MADISON	562	36.26	176													
Parish	68	4.39	66	36		2	13	5					10		99	287
Cities, towns, and villages	12	3.60	10												2	
School districts	84	(3)	79						79						2	
Drainage districts															4	1
Levee districts	87	(3)	16		$16											
Road districts	311	(3)	5				5								52	19
															39	267
MOREHOUSE	683	27.99	480													
Parish	97	3.98	97	67	1	3	4	19						$1	116	86
Cities, towns, and villages	66	9.39	52										3			
School districts	257	(3)	207						207					1	4	9
Drainage districts	1	(3)	1												37	13
Levee districts	6	(3)	1		1							$1				
Road districts	256	(3)	122				122								1	4
															74	60
NATCHITOCHES	657	17.08	442													
Parish	92	2.39	84	58	2	6	3	10					5	33	128	54
Cities, towns, and villages	85	13.88	39												8	
School districts	320	(3)	272						272					33	8	5
Road districts	160	(3)	47				47								18	30
															94	19

ORLEANS	32,406	69.32	14,188											1,758	4,460	12,000
Parish [5]																
Cities, towns, and villages (city of New Orleans)	27,289	58.37	13,800	1,564	3,249	1,538	1,533	445	4,602	$89	$325		355	1,758	3,663	8,068
Levee districts	5,117	(3)	388		388										797	3,932
OUACHITA	2,485	42 55	1,175											380	253	677
Parish	257	4.40	238	135	10	9	9	32		2			41		19	
Cities, towns, and villages	1,450	39.76	656											380	127	287
School districts	518	(3)	231						231						10	277
Levee districts	29	(3)	7		7										4	18
Road districts	231	(3)	43				43								93	95
PLAQUEMINES	224	23.31	167												42	15
Parish	50	5 20	50	42	1	1		1	1				4			
School districts	82	(3)	73						73						8	1
Drainage districts	13	(3)	9									9			4	
Levee districts	61	(3)	33		33										15	13
Road districts	18	(3)	2				2								15	1
POINTE COUPEE	298	14.19	197												89	12
Parish	41	1.95	39	31		1		5					2		2	
Cities, towns, and villages	10	4.81	9												1	
School districts	130	(3)	123						123						5	2
Drainage districts	2	(3)	1									1			1	
Levee districts	62	(3)	24		24										38	
Road districts	53	(3)	1				1								42	10
RAPIDES	2,282	34 32	1,158											615	359	150
Parish	171	2.57	163	110		5	16	29					3		8	
Cities, towns, and villages	1,036	31.69	306											615	60	55
School districts	761	(3)	546						546						134	81
Drainage districts																
Levee districts	95	(3)	51		51										43	1
Road districts	219	(3)	92				92								114	13
RED RIVER	245	15.12	172												61	12
Parish	47	2.90	42	34			2	4					2		4	1
Cities, towns, and villages	12	12.51	7												5	
School districts	128	(3)	107						107						21	
Levee districts	18	(3)	7		7											11
Road districts	40	(3)	9				9								31	
RICHLAND	655	23.99	277												135	243
Parish	76	2.78	75	43		2	14	12					4		1	
Cities, towns, and villages	40	10.44	14												26	
School districts	222	(3)	135						135						45	42
Levee districts	27	(3)	6		6										3	18
Road districts	290	(3)	47				47								60	183

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF PARISHES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, DRAINAGE DISTRICTS, LEVEE DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY PARISHES: 1931—Continued

[Totals expressed in thousands]

PARISH AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
			Operation and maintenance of general departments												
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous	Operation and maintenance of public service enterprises	Interest	Outlays
SABINE	$537	$21.74	$335											$4	$95	$103
Parish	105	4.25	68	$45		$1	$1	$18					$3		1	36
Cities, towns, and villages	19	4.91	14											4	1	
School districts	306	(3)	253						$253						44	9
Road districts	107	(3)													49	58
ST. BERNARD	302	44.41	193											10	42	57
Parish	79	11.62	75	59	$3	3	2	3					5		4	
School districts	58	(3)	55						55						1	2
Drainage districts	31	(3)	7									$7			24	
Levee districts	84	(3)	47		47										5	32
Road districts	28	(3)	9				9								1	18
Other civil divisions	22	(3)												10	7	5
ST. CHARLES	655	51.57	177												106	372
Parish	144	11.34	75	42		2	16	10	3				2		7	62
School districts	374	(3)	78						78						27	269
Drainage districts	39	(3)	10									10			29	
Levee districts	85	(3)	14		14										32	39
Road districts	13	(3)													11	2
ST. HELENA	115	13.53	93												11	11
Parish	23	2.71	23	17			4	1					1			
Cities, towns, and villages																
School districts	77	(3)	66						66						2	9
Road districts	15	(3)	4				4								9	2

St. James	329	21.45	156												42	131
Parish	43	2.80	43	30		1		4	1				7			
Cities, towns, and villages	2	1 35	2												18	106
School districts	224	(3)	100						100						20	25
Levee districts	56	(3)	11		11										4	
Road districts	4	(3)														
St. John the Baptist	195	13.54	137												35	23
Parish	58	4.03	57	34		3	9	3	6				2		1	
School districts	81	(3)	72						72						9	23
Levee districts	48	(3)	7		7										18	
Road districts	8	(3)	1				1								7	
St. Landry	884	14.37	502											60	248	74
Parish	125	2 03	122	78		2	33	6					3	60	3	
Cities, towns, and villages	177	11.38	73												30	14
School districts	306	(3)	272						272						32	2
Drainage districts	109	(3)	4									4			52	53
Levee districts	46	(3)	24		24										22	
Road districts	121	(3)	7				7								109	5
St. Martin	323	14.84	203											18	93	9
Parish	39	1 79	36	28		2		5					1	18	3	
Cities, towns, and villages	44	10 32	13												5	8
School districts	130	(3)	119						119						11	
Drainage districts	34	(2)	1									1			32	1
Levee districts	26	(3)	10		10										16	
Road districts	50	(3)	24				24								26	
St. Mary	440	14.97	312											38	72	18
Parish	71	2.42	67	48		4	5	6					4	38	4	
Cities, towns, and villages	158	11.32	87												17	16
School districts	150	(3)	141						141						7	2
Drainage districts	8	(3)	5									5			3	
Levee districts	30	(3)	11		11										19	
Road districts	23	(3)	1				1								22	
St. Tammany	465	22 14	324											9	125	7
Parish	100	4.76	99	48		1	39	4	1				6	9	1	
Cities, towns, and villages	83	9 59	50												21	3
School districts	193	(3)	169						169						20	4
Drainage districts	3	(3)	3									3				
Road districts	86	(3)	3				3								83	
Tangipahoa	1,145	23 46	572											38	208	327
Parish	149	3.05	139	60			57	17					5	38	10	
Cities, towns, and villages	173	10 56	92												43	
School districts	465	(3)	327						327						33	105
Drainage districts	247	(3)	12									12			59	176
Road districts	111	(3)	2				2								63	46

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF PARISHES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, DRAINAGE DISTRICTS, LEVEE DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY PARISHES: 1931—Continued

[Totals expressed in thousands]

PARISH AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
TENSAS	$278	$17.82	$150										$1	$105	$22
Parish	62	3.97	58	$29		$1	$12	$7	$3				$6	4	
Cities, towns, and villages	11	5.76	5										1	5	
School districts	87	(3)	71						71					9	7
Drainage districts	7	(3)	1									$1		6	
Levee districts	66	(3)	13		$13									39	14
Road districts	45	(3)	2				2							42	1
TERREBONNE	611	20.17	295										47	108	161
Parish	64	2.11	63	41	1	2		11					8	1	
Cities, towns, and villages	106	16.23	25										47	26	8
School districts	311	(3)	160						160					12	139
Drainage districts	12	(3)	3									3		9	
Levee districts	62	(3)	24		24									38	
Road districts	56	(3)	20				20							22	14
UNION	354	16.94	276										3	34	41
Parish	48	2.30	47	24			14	8					1	1	
Cities, towns, and villages	15	5.11	9										3	3	
School districts	233	(3)	213						213					11	9
Road districts	58	(3)	7				7							19	32
VERMILION	605	17.34	384										58	143	20
Parish	65	1.86	62	50	1		3	6					2	3	
Cities, towns, and villages	129	14.04	40										58	14	17
School districts	255	(3)	216						216					38	1
Drainage districts	48	(3)	15									15		31	2
Road districts	108	(3)	51				51							57	

VERNON	422	21.05	326														84	12
Parish	54	2.69	51	39			1		9						2		3	
Cities, towns, and villages	17	5.17	12														5	
School districts	260	(3)	228							228							23	9
Road districts	91	(3)	35					35									53	3
WASHINGTON	684	22.14	575													16	87	6
Parish	68	2.20	61	41			2	7	8						3		7	
Cities, towns, and villages	231	14.29	179													16	36	
School districts	318	(3)	286							286							26	6
Road districts	67	(3)	49					49									18	
WEBSTER	562	18.55	443													13	94	12
Parish	127	4.19	127	56	15	2	29	11			$3				11			
Cities, towns, and villages	122	13.98	87													13	22	
School districts	204	(3)	171							171							33	
Road districts	109	(3)	58					58									39	12
WEST BATON ROUGE	196	20.17	144														46	6
Parish	47	4.84	47	30		1	6	4							6			
Cities, towns, and villages	17	7.41	9														3	5
School districts	70	(3)	69							69								1
Drainage districts	10	(3)	1											1			9	
Levee districts	48	(3)	18		18												30	
Road districts	4	(3)															4	
WEST CARROLL	215	14.53	167														29	19
Parish	38	2.57	36	25		2	2	4							3		2	
Cities, towns, and villages	9	7.25	9															
School districts	128	(3)	98							98							13	17
Levee districts	4	(3)	1		1												1	2
Road districts	36	(3)	23					23									13	
WEST FELICIANA	99	9.06	55														24	20
Parish	24	2.20	19	15					1						3		5	
Cities, towns, and villages	8	9.64	3															5
School districts	32	(3)	29							29							1	2
Road districts	35	(3)	4					4									18	13
WINN	297	20.11	223														71	3
Parish	50	3.39	48	40					7						1		2	
Cities, towns, and villages	28	7.52	15														13	
School districts	153	(3)	131							131							20	2
Levee districts																		
Road districts	66	(3)	29					29									36	1

[1] Not available by departments.
[2] Exclusive of the schools in the city of New Orleans, data for which are tabulated with the city.
[3] Not computed.
[4] Includes the Port of New Orleans, data for which are not distributable by parishes.
[5] Tabulated as municipal; coextensive with the city of New Orleans.

TABLE 1.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public-service enterprises	Interest	Outlays
Grand total	**$36,433**	**$37.12**	**$18,054**	**$3,869**	**$5,088**	**$9,422**
30,000 population and over	30,377	52.66	15,241	2,057	4,285	8,794
New Orleans	27,289	58.37	13,800	1,758	3,663	8,068
Shreveport	2,159	27.75	1,052	270	465	372
Baton Rouge	929	29.40	389	29	157	354
8,000 to 30,000 population	3,221	27.00	1,383	1,087	302	449
Monroe	1,375	45.99	630	360	112	273
Alexandria	963	40.13	274	581	53	55
Lake Charles	203	12.45	118	----	51	34
Lafayette	227	14.37	111	104	12	----
Bogalusa	218	14.53	169	15	34	----
Gretna	129	12.90	40	27	20	42
New Iberia	106	12.77	41	----	20	45
2,500 to 8,000 population	1,905	12.19	961	542	314	88
Crowley	39	5.09	32	5	2	----
West Monroe	75	11.42	26	20	15	14
Houma	106	16.23	25	47	26	8
Opelousas	111	17.62	31	50	22	8
Hammond	66	10.87	38	16	12	----
Morgan City	82	13.70	56	10	3	13
Minden	111	19.74	83	11	17	----
Plaquemine	95	18.54	50	34	9	2
Bastrop	52	10.15	45	----	2	5
Natchitoches	83	18.25	37	33	8	5
Thibodaux	66	14.86	23	28	14	1
Ruston	117	26.59	60	35	9	13
Abbeville	65	14.92	24	28	8	5
Jennings	71	17.59	48	10	13	----
Bossier City	73	18.21	25	40	8	----
Westwego	33	8.28	17	3	13	----
Jackson	3	.76	2	----	1	----
Mansfield	16	4.17	11	4	1	----
Donaldsonville	14	3.70	13	----	1	----
De Ridder	23	6.14	10	10	3	----
Winnfield	28	7.52	15	----	13	----
Rayne	57	15.36	20	10	7	11
Pineville	40	11.07	14	26	----	----
Eunice	33	9.17	26	----	7	----
De Quincy	27	7.52	15	----	12	----
Tallulah	12	3.60	10	----	2	----
Leesville	17	5.17	12	----	5	----
Franklin	61	18.65	21	27	13	----
Covington	35	10.91	20	9	6	----
Oakdale	18	5.65	9	6	3	----
Homer	53	18.22	16	25	12	----
Ponchatoula	30	10.35	14	7	9	----
Lake Providence	62	21.63	20	26	16	----
Slidell	28	9.98	19	----	9	----
Merryville	6	2.28	6	----	----	----
Haynesville	49	19.28	36	3	7	3
Amite	40	15.77	25	10	5	----
Ferriday	8	3.20	7	----	1	----
Less than 2,500 population	930	7.21	469	183	187	9

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF PARISHES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, DRAINAGE DISTRICTS, LEVEE DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY PARISHES: 1931

[Totals expressed in thousands]

PARISH AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	**$365,348**	**$319,449**	**$16,413**	**$29,486**	**$360,411**	**$169.05**
State government	83,884	73,455	----------	10,429	83,743	39.41
Parishes	11,121	8,702	----------	2,419	11,121	6.70
Cities, towns, and villages	114,483	90,429	14,665	9,389	109,727	111.81
School districts [1]	25,360	22,497	----------	2,863	25,360	(2)
Drainage districts	12,969	11,169	1,748	52	12,969	(2)
Levee districts	26,499	22,968	----------	3,531	26,459	(2)
Road districts	46,770	46,020	----------	750	46,770	(2)
Other civil divisions [3]	44,262	44,209	----------	53	44,262	(2)
ACADIA	3,135	2,845	21	269	2,978	74.26
Parish	103	33	----------	70	103	2.57
Cities, towns, and villages	347	280	21	46	190	12.89
School districts	550	414	----------	136	550	(2)
Drainage districts	498	491	----------	7	498	(2)
Road districts	1,637	1,627	----------	10	1,637	(2)
ALLEN	1,053	1,021	----------	32	1,053	69.00
Parish	19	----------	----------	19	19	1.25
Cities, towns, and villages	137	130	----------	7	137	27.73
School districts	173	171	----------	2	173	(2)
Drainage districts	62	62	----------	----------	62	(2)
Road districts	662	658	----------	4	662	(2)
ASCENSION	936	788	----------	148	917	49.73
Parish	36	36	----------	----------	36	1.95
Cities, towns, and villages	33	33	----------	----------	14	3.29
School districts	213	140	----------	73	213	(2)
Drainage districts	181	181	----------	----------	181	(2)
Levee districts	282	215	----------	67	282	(2)
Road districts	191	183	----------	8	191	(2)
ASSUMPTION	731	532	----------	199	731	45.72
Parish	64	----------	----------	64	64	4.00
Cities, towns, and villages	----------	----------	----------	----------	----------	----------
School districts	99	38	----------	61	99	(2)
Drainage districts	158	150	----------	8	158	(2)
Levee districts	240	174	----------	66	240	(2)
Road districts	170	170	----------	----------	170	(2)
AVOYELLES	3,873	3,726	----------	147	3,799	108.77
Parish	259	200	----------	59	259	7.42
Cities, towns, and villages	439	405	----------	34	376	47.15
School districts	681	627	----------	54	681	(2)
Drainage districts	349	349	----------	----------	349	(2)
Levee districts	711	711	----------	----------	709	(2)
Road districts	1,434	1,434	----------	----------	1,434	(2)
BEAUREGARD	1,499	1,292	31	176	1,497	102.75
Parish	118	102	----------	16	118	8.10
Cities, towns, and villages	48	3	31	14	46	7.22
School districts	303	185	----------	118	303	(2)
Road districts	1,030	1,002	----------	28	1,030	(2)
BIENVILLE	1,631	1,466	92	73	1,624	66.83
Parish	15	9	----------	6	15	.62
Cities, towns, and villages	152	49	92	11	145	34.17
School districts	386	330	----------	56	386	(2)
Road districts	1,078	1,078	----------	----------	1,078	(2)
BOSSIER	2,964	2,643	160	161	2,940	100.00
Parish	119	----------	----------	119	119	4.05
Cities, towns, and villages	253	84	160	9	229	30.37
School districts	531	531	----------	----------	531	(2)
Drainage districts	380	380	----------	----------	380	(2)
Levee districts	152	119	----------	33	152	(2)
Road districts	1,529	1,529	----------	----------	1,529	(2)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF PARISHES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, DRAINAGE DISTRICTS, LEVEE DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY PARISHES: 1931—Continued

[Totals expressed in thousands]

PARISH AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
CADDO	$12,814	$11,069	$116	$1,629	$12,730	$96.66
Parish	265	65		200	265	2.01
Cities, towns, and villages	9,981	8,852	116	1,013	9,897	123.33
School districts	2,427	2,052		375	2,427	(2)
Levee districts	141	100		41	141	(2)
CALCASIEU	9,962	9,343	455	164	9,938	228.46
Parish	4,065	4,065			4,065	93.45
Cities, towns, and villages	1,405	871	455	79	1,381	58 11
School districts	147	146		1	147	(2)
Drainage districts	826	826			826	(2)
Road districts	1,149	1,065		84	1,149	(2)
Other civil divisions	2,370	2,370			2,370	(2)
CALDWELL	711	663		48	710	66.98
Parish	58	38		20	58	5.47
Cities, towns, and villages	17	17			16	13 39
School districts	117	94		23	117	(2)
Levee districts	25	24		1	25	(2)
Road districts	494	490		4	494	(2)
CAMERON	309	284		25	309	48 28
Parish	6			6	6	.91
School districts	25	12		13	25	(2)
Drainage districts	11	11			11	(2)
Road districts	267	261		6	267	(2)
CATAHOULA	1,298	1,234		64	1,298	102.20
Parish	206	184		22	206	16.22
Cities, towns, and villages	45	39		6	45	28.85
School districts	287	263		24	287	(2)
Levee districts	48	45		3	48	(2)
Road districts	712	703		9	712	(2)
CLAIBORNE	1,804	1,648	95	61	1,797	54.45
Parish	5			5	5	.15
Cities, towns, and villages	250	146	95	9	243	41.11
School districts	625	578		47	625	(2)
Road districts	924	924			924	(2)
CONCORDIA	1,226	1,164		62	1,226	95.78
Parish	26			26	26	2.03
Cities, towns, and villages	57	50		7	57	15.65
School districts	128	101		27	128	(2)
Levee districts	526	524		2	526	(2)
Road districts	489	489			489	(2)
DE SOTO	1,484	1,375	54	55	1,472	47.03
Parish	14			14	14	.45
Cities, towns, and villages	104	23	54	27	92	15.23
School districts	561	561			561	(2)
Levee districts						
Road districts	805	791		14	805	(2)
EAST BATON ROUGE	6,468	5,933	41	494	6,403	89.39
Parish	718	477		241	718	9.93
Cities, towns, and villages	3,209	3,052	41	176	3,264	101.28
School districts	1,304	1,245		59	1,304	(2)
Drainage districts	34	34			34	(2)
Levee districts	58	40		18	58	(2)
Road districts	1,085	1,085			1,085	(2)
EAST CARROLL	1,908	1,198	651	59	1,908	114.94
Parish	2			2	2	.12
Cities, towns, and villages	210	210			210	73.25
School districts	72	16		56	72	(2)
Drainage districts	651		651		651	(2)
Levee districts	421	420		1	421	(2)
Road districts	552	552			552	(2)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF PARISHES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, DRAINAGE DISTRICTS, LEVEE DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY PARISHES: 1931—Continued

[Totals expressed in thousands]

PARISH AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
EAST FELICIANA	$350	$284	----	$66	$350	$20.06
Parish	15	----	----	15	15	.86
Cities, towns, and villages	38	38	----	----	38	7.10
School districts	59	38	----	21	59	(2)
Road districts	238	208	----	30	238	(2)
EVANGELINE	1,478	1,419	----	59	1,478	57.29
Parish	25	----	----	25	25	.97
Cities, towns, and villages	77	74	----	3	77	26.32
School districts	263	233	----	30	263	(2)
Drainage districts	240	240	----	----	240	(2)
Road districts	873	872	----	1	873	(2)
FRANKLIN	1,436	1,350	$2	84	1,436	45.44
Parish	69	67	----	2	69	2.18
Cities, towns, and villages	119	115	2	2	119	33.84
School districts	572	511	----	61	572	(2)
Levee districts	91	86	----	5	91	(2)
Road districts	585	571	----	14	585	(2)
GRANT	1,115	1,107	----	8	1,114	70.06
Parish	25	23	----	2	25	1.57
Cities, towns, and villages	50	45	----	5	49	25.43
School districts	262	262	----	----	262	(2)
Levee districts	----	----	----	----	----	----
Road districts	778	777	----	1	778	(2)
IBERIA	2,203	1,890	130	264	2,004	70.56
Parish	190	150	----	40	190	6.69
Cities, towns, and villages	437	288	139	10	148	13.49
School districts	431	393	----	38	431	(2)
Drainage districts	205	205	----	----	205	(2)
Levee districts	67	43	----	24	67	(2)
Road districts	963	811	----	152	963	(2)
IBERVILLE	1,012	806	----	206	995	40.38
Parish	55	22	----	33	55	2.23
Cities, towns, and villages	213	199	----	14	196	27.45
School districts	129	129	----	----	129	(2)
Drainage districts	141	140	----	1	141	(2)
Levee districts	435	281	----	154	435	(2)
Road districts	39	35	----	4	39	(2)
JACKSON	1,034	884	58	92	1,032	74.74
Parish	14	----	----	14	14	1.01
Cities, towns, and villages	121	47	58	16	119	32.10
School districts	230	168	----	62	230	(2)
Road districts	669	669	----	----	669	(2)
JEFFERSON	10,378	9,240	641	497	10,371	240.07
Parish	1,901	1,746	----	155	1,901	44.00
Cities, towns, and villages	839	185	641	13	832	48.04
School districts	831	831	----	----	831	(2)
Drainage districts	2,978	2,978	----	----	2,978	(2)
Levee districts	1,439	1,163	----	276	1,439	(2)
Road districts	746	746	----	----	746	(2)
Other civil divisions	1,644	1,591	----	53	1,644	(2)
JEFFERSON DAVIS	2,380	2,327	----	53	2,327	116.93
Parish	----	----	----	----	----	----
Cities, towns, and villages	418	374	----	44	365	46.24
School districts	641	635	----	6	641	(2)
Drainage districts	279	279	----	----	279	(2)
Road districts	1,042	1,039	----	3	1,042	(2)
LAFAYETTE	2,562	2,351	----	211	2,512	62.49
Parish	379	293	----	86	379	9.43
Cities, towns, and villages	374	303	----	71	324	17.45
School districts	802	759	----	43	802	(2)
Drainage districts	169	169	----	----	169	(2)
Road districts	838	827	----	11	838	(2)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF PARISHES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, DRAINAGE DISTRICTS, LEVEE DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY PARISHES: 1931—Continued

[Totals expressed in thousands]

PARISH AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
LAFOURCHE	$1,763	$1,390	$189	$184	$1,757	$53.57
Parish	59			59	59	1.80
Cities, towns, and villages	230	9	189	32	224	42.20
School districts	117	117			117	(2)
Drainage districts	273	273			273	(2)
Levee districts	474	381		93	474	(2)
Road districts	610	610			610	(2)
LA SALLE	719	707	10	23	718	62.33
Parish	4			4	4	.33
Cities, towns, and villages	49	21	10	6	48	10.56
School districts	192	185		7	192	(2)
Drainage districts						
Levee districts	4	4			4	(2)
Road districts	500	494		6	500	(2)
LINCOLN	1,247	1,122		125	1,233	51.81
Parish	16			16	16	.67
Cities, towns, and villages	263	192		71	249	49.72
School districts	382	344		38	382	(2)
Road districts	586	586			586	(2)
LIVINGSTON	936	905		31	936	48.50
Parish	43	12		31	43	2.23
Cities, towns, and villages	3	3			3	2.99
School districts	265	265			265	(2)
Road districts	625	625			625	(2)
MADISON	1,179	1,125		54	1,179	76.06
Parish	49			49	49	3.16
Cities, towns, and villages	34	34			34	10.20
School districts	84	81		3	84	(2)
Drainage districts						
Levee districts	600	598		2	600	(2)
Road districts	412	412			412	(2)
MOREHOUSE	2,567	2,511		56	2,536	103.93
Parish	3			3	3	.12
Cities, towns, and villages	367	325		42	336	47.80
School districts	712	702		10	712	(2)
Drainage districts						
Levee districts	26	25		1	26	(2)
Road districts	1,459	1,459			1,459	(2)
NATCHITOCHES	2,296	2,085		211	2,271	59.02
Parish	103			103	103	2.68
Cities, towns, and villages	259	247		12	234	38.21
School districts	282	203		79	282	(2)
Road districts	1,652	1,635		17	1,652	(2)
ORLEANS	99,187	79,423	11,586	8,178	95,881	205.09
Parish [1]						
Cities, towns, and villages (city of New Orleans)	83,144	65,210	11,586	6,348	79,838	170.78
Levee districts	16,043	14,213		1,830	16,043	(2)
OUACHITA	6,113	5,356	8	749	6,020	103.08
Parish	488	428		60	488	8.36
Cities, towns, and villages	3,750	3,060	8	682	3,657	100.29
School districts	293	293			293	(2)
Levee districts	121	114		7	121	(2)
Road districts	1,461	1,461			1,461	(2)
PLAQUEMINES	880	620	187	73	880	91.59
Parish						
School districts	106	67		39	106	(2)
Drainage districts	196		187	9	196	(2)
Levee districts	302	283		19	302	(2)
Road districts	276	270		6	276	(2)

See footnotes at end of table

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF PARISHES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, DRAINAGE DISTRICTS, LEVEE DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY PARISHES: 1931—Continued

[Totals expressed in thousands]

PARISH AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
POINTE COUPEE	$1,319	$1,105	$30	$184	$1,319	$62.79
Parish	30			30	30	1.43
Cities, towns, and villages	17		17		17	8.17
School districts	95	80		15	95	(2)
Drainage districts	13		13		13	(2)
Levee districts	384	247		137	381	(2)
Road districts	780	778		2	780	(2)
RAPIDES	6,616	5,718	104	794	6,484	97.50
Parish	114	36		78	114	1.71
Cities, towns, and villages	1,362	1,196	104	62	1,251	38.27
School districts	2,288	1,738		550	2,288	(2)
Drainage districts						
Levee districts	654	654			633	(2)
Road districts	2,198	2,094		104	2,198	(2)
RED RIVER	1,340	1,301		39	1,340	82.72
Parish	116	100		16	116	7.16
Cities, towns, and villages	103	103			103	107.40
School districts	356	338		18	356	(2)
Levee districts						
Road districts	765	760		5	765	(2)
RICHLAND	2,594	2,365	145	84	2,453	80.85
Parish	10			10	10	.37
Cities, towns, and villages	488	321	145	22	347	90.53
School districts	835	821		14	835	(2)
Levee districts	113	107		6	113	(2)
Road districts	1,148	1,116		32	1,148	(2)
SABINE	1,832	1,689	101	42	1,832	74.17
Parish	14			14	14	.57
Cities, towns, and villages	102		101	1	102	26.36
School districts	860	860			860	(2)
Road districts	856	829		27	856	(2)
ST. BERNARD	929	235	467	227	929	136.62
Parish	131			131	131	19.26
School districts	4			4	4	(2)
Drainage districts	467		467		467	(2)
Levee districts	104	26		78	104	(2)
Road districts	27	13		14	27	(2)
Other civil divisions	136	136			136	(2)
ST. CHARLES	1,496	1,240		256	1,496	117.80
Parish	183	108		75	183	14.41
School districts	176	148		28	176	(2)
Drainage districts	403	382		21	403	(2)
Levee districts	532	400		132	532	(2)
Road districts	202	202			202	(2)
ST. HELENA	228	196		32	228	26.82
Parish	3			3	3	.35
Cities, towns, and villages						
School districts	49	20		29	49	(2)
Road districts	176	176			176	(2)
ST. JAMES	725	642		83	725	47.27
Parish	10			10	10	.65
Cities, towns, and villages						
School districts	294	294			294	(2)
Levee districts	340	267		73	340	(2)
Road districts	81	81			81	(2)
ST. JOHN THE BAPTIST	629	518		111	629	43.68
Parish	37	4		33	37	2.57
School districts	163	163			163	(2)
Levee districts	299	221		78	299	(2)
Road districts	130	130			130	(2)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF PARISHES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, DRAINAGE DISTRICTS, LEVEE DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY PARISHES: 1931—Continued

[Totals expressed in thousands]

PARISH AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
ST. LANDRY	$4,775	$4,193	$165	$417	$4,719	$76.73
Parish	79			79	79	1.28
Cities, towns, and villages	753	410	165	178	705	45.32
School districts	802	661		141	802	(2)
Drainage districts	840	840			840	(2)
Levee districts	312	294		18	304	(2)
Road districts	1,989	1,988		1	1,989	(2)
ST. MARTIN	1,527	1,383		144	1,509	69.33
Parish	48			48	48	2.21
Cities, towns, and villages	86	69		17	68	15.95
School districts	233	224		9	233	(2)
Drainage districts	538	537		1	538	(2)
Levee districts	160	103		57	160	(2)
Road districts	462	450		12	462	(2)
ST. MARY	1,873	1,716		157	1,871	63.65
Parish						
Cities, towns, and villages	472	425		47	470	33.66
School districts	146	116		30	146	(2)
Drainage districts	548	548			548	(2)
Levee districts	183	118		65	183	(2)
Road districts	524	509		15	524	(2)
ST. TAMMANY	2,872	2,279	439	154	2,807	136.52
Parish	100	83		17	100	4.76
Cities, towns, and villages	514	471	9	34	509	58.80
School districts	386	298		88	386	(2)
Drainage districts	430		430		430	(2)
Road districts	1,442	1,427		15	1,442	(2)
TANGIPAHOA	3,471	3,072	281	118	3,459	70.88
Parish	165	165			165	3.38
Cities, towns, and villages	727	380	281	66	715	43.66
School districts	660	610		50	660	(2)
Drainage districts	724	724			724	(2)
Road districts	1,195	1,193		2	1,195	(2)
TENSAS	1,656	1,594	32	30	1,656	106.15
Parish	54	28		26	54	3.46
Cities, towns, and villages	69	35	32	2	69	36.11
School districts	138	138			138	(2)
Drainage districts	120	120			120	(2)
Levee districts	460	458		2	460	(2)
Road districts	815	815			815	(2)
TERREBONNE	1,798	1,549		249	1,788	59.01
Parish	20			20	20	.66
Cities, towns, and villages	471	422		49	461	70.59
School districts	208	164		44	208	(2)
Drainage districts	268	268			268	(2)
Levee districts	382	246		136	382	(2)
Road districts	449	449			449	(2)
UNION	797	734		63	797	38.13
Parish	33	15		18	33	1.58
Cities, towns, and villages	66	43		23	66	22.49
School districts	180	160		20	180	(2)
Road districts	518	516		2	518	(2)
VERMILION	2,842	2,639	11	192	2,828	81.03
Parish	80	9		71	80	2.29
Cities, towns, and villages	224	192	11	21	210	22.86
School districts	611	553		58	611	(2)
Drainage districts	834	829		5	834	(2)
Road districts	1,093	1,056		37	1,093	(2)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF PARISHES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, DRAINAGE DISTRICTS, LEVEE DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY PARISHES: 1931—Continued

[Totals expressed in thousands]

PARISH AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
VERNON	$1,486	$1,325		$161	$1,486	$74.13
Parish	25			25	25	1.25
Cities, towns, and villages	82	80		2	82	24.02
School districts	360	247		113	360	(2)
Road districts	1,019	998		21	1,019	(2)
WASHINGTON	1,590	1,442		148	1,543	49.94
Parish	185	145		40	185	5.99
Cities, towns, and villages	698	665		33	651	40.26
School districts	379	319		60	379	(2)
Road districts	328	313		15	328	(2)
WEBSTER	1,392	1,336	$10	46	1,380	45.54
Parish	24			24	24	.79
Cities, towns, and villages	365	351	10	4	353	40.46
School districts	375	375			375	(2)
Road districts	628	610		18	628	(2)
WEST BATON ROUGE	596	469		127	596	61.34
Parish	14			14	14	1.44
Cities, towns, and villages	67	67			67	29.21
School districts	8			8	8	(2)
Drainage districts	153	153			153	(2)
Levee districts	293	188		105	293	(2)
Road districts	61	61			61	(2)
WEST CARROLL	508	472	12	24	478	32.30
Parish	14			14	14	.95
Cities, towns, and villages	42	30	12		12	9.07
School districts	153	152		1	153	(2)
Levee districts	17	16		1	17	(2)
Road districts	282	274		8	282	(2)
WEST FELICIANA	447	411		36	447	40.92
Parish	65	29		36	65	5.95
Cities, towns, and villages	5	5			5	6.02
School districts						
Road districts	377	377			377	(2)
WINN	1,253	1,133	71	49	1,247	84.45
Parish	31	30		1	31	2.10
Cities, towns, and villages	238	148	71	19	232	62.35
School districts	319	298		21	319	(2)
Levee districts						
Road districts	665	657		8	665	(2)

[1] Exclusive of the schools in the city of New Orleans, data for which are tabulated with the city.
[2] Not computed.
[3] Includes the port of New Orleans, data for which are not distributable by parishes; $40,112,000, funded or fixed, and $40,112,000, gross debt less sinking fund assets.
[4] Tabulated as municipal; coextensive with the city of New Orleans.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	**$114,483**	**$90,429**	**$14,665**	**$9,389**	**$109,727**	**$111.81**
30,000 population and over	96,277	77,114	11,627	7,536	92,882	161.00
New Orleans	83,144	65,210	11,586	6,348	79,838	170.78
Shreveport	9,865	8,852	----	1,013	9,781	125 72
Baton Rouge	3,268	3,052	41	175	3,263	103.26
8,000 to 30,000 population	7,278	5,483	960	835	6,714	50 28
Monroe	3,299	2,724	----	575	3,210	107.36
Alexandria	1,048	887	101	57	961	40.04
Lake Charles	1,064	708	277	79	1,064	65.28
Lafayette	290	221	----	69	240	15.19
Bogalusa	672	639	----	33	629	41 93
Gretna	470	16	442	12	464	46.40
New Iberia	435	288	137	10	146	17.59
2,500 to 8,000 population	7,069	4,989	1,203	787	6,618	42.34
Crowley	181	165	----	16	35	4.57
West Monroe	451	336	8	107	447	68.08
Houma	471	422	----	49	461	70.59
Opelousas	516	326	24	166	490	77.79
Hammond	247	232	----	15	247	40 68
Morgan City	206	159	----	47	200	34.42
Minden	291	277	10	4	279	49.62
Plaquemine	154	140	----	14	149	29.08
Bastrop	330	289	----	41	299	58.39
Natchitoches	258	247	----	11	233	51.24
Thibodaux	230	9	189	32	224	50.43
Ruston	239	168	----	71	227	51.59
Abbeville	116	102	----	14	102	23.42
Jennings	264	229	----	35	221	54.76
Bossier City	161	----	160	1	137	34.22
Westwego	271	81	190	----	271	67.97
Jackson	10	10	----	----	10	2.52
Mansfield	104	23	54	27	92	23 98
Donaldsonville	23	23	----	----	4	1.06
De Ridder	48	3	31	14	46	12.28
Winnfield	238	148	71	19	232	62.35
Rayne	105	77	----	28	94	25.34
Pineville	174	174	----	----	168	46.51
Eunice	141	----	141	----	141	39.20
De Quincy	178	----	178	----	156	43 47
Tallulah	34	34	----	----	34	10.20
Leesville	82	80	----	2	82	24.92
Franklin	249	249	----	----	249	76.12
Covington	216	187	----	29	216	67.33
Oakdale	113	106	----	7	113	35.45
Homer	230	146	84	----	223	70.66
Ponchatoula	143	4	133	6	135	46.58
Lake Providence	210	210	----	----	210	73.25
Slidell	166	154	9	3	166	59.14
Merryville	----	----	----	----	----	----
Haynesville	20	----	11	9	20	7.87
Amite	157	144	----	13	157	61.91
Ferriday	42	35	----	7	42	16.79
Less than 2,500 population	3,859	2,843	785	231	3,513	27.25

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS OF PARISHES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, DRAINAGE DISTRICTS, LEVEE DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY PARISHES: 1931, 1922, AND 1912

[Totals expressed in thousands]

PARISH	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Grand total	**$360,411**	**$126,946**	**$75,007**	**$169.05**	**$69.18**	**$42.97**
State government	83,743	14,829	13,546	39.41	8.08	7.89
Parishes	11,121	19,943	3,154	6.70	13.74	2.27
Cities, towns, and villages	109,727	61,205	47,219	111.81	78.50	76.38
School districts	[1] 25,360	[1] 5,904	[2]	[3]	[3]	
Drainage districts	12,969	1,658		[3]	[3]	
Levee districts	26,459	[4] 10,551	[4] 11,018	[3]	[3]	[3]
Road districts	46,770	9,606		[3]	[3]	
Other civil divisions	[5] 44,262	250	70	[3]	[3]	[3]
Acadia	2,978	2,383	172	74.26	66.97	4.99
Allen	1,053	46		69.00	2.32	
Ascension	917	501	75	49.73	22.60	3.14
Assumption	731	98	64	45.72	5.45	2.57
Avoyelles	3,799	196	130	108.77	5.51	3.65
Beauregard	1,497	1,845	238	102.75	82.29	[6]
Bienville	1,621	1,204	24	66.83	57.39	1.05
Bossier	2,940	577	25	100.00	25.76	1.16
Caddo	12,730	5,717	847	90.66	64.06	13.52
Calcasieu	9,938	3,669	621	228.46	103.57	[6]
Caldwell	710	103	19	66.98	10.56	2.04
Cameron	309	478		48.28	120.82	
Catahoula	1,208	759	22	102.20	67.50	2.00
Claiborne	1,707	166	95	54.45	16.30	3.70
Concordia	1,226	623	20	95.78	49.94	1.34
De Soto	1,472	339	98	47.03	11.39	3.42
East Baton Rouge	6,463	2,443	350	89.39	51.90	9.80
East Carroll	1,908	1,285	82	114.94	114.39	7.00
East Feliciana	350	16	18	20.06	2.65	.92
Evangeline	1,478	35	87	57.20	1.47	[6]
Franklin	1,436	1,040	14	45.44	38.23	1.11
Grant	1,114	51	31	70.06	3.57	1.81
Iberia	2,004	195	282	70.56	18.43	8.82
Iberville	995	115	149	40.38	4.30	4.01
Jackson	1,032	581	86	74.74	39.03	5.62
Jefferson	10,371	1,250	20	240.07	55.75	1.04
Jefferson Davis	2,327	690	89	116.93	33.65	[6]
Lafayette	2,512	1,311	175	62.49	41.77	5.72
Lafourche	1,757	980	110	53.57	32.30	3.18
La Salle	748	622	77	62.33	62.40	7.75
Lincoln	1,233	836	102	51.81	49.31	5.27
Livingston	936	431	5	48.50	36.21	.41
Madison	1,179	528	30	76.06	48.59	2.84
Morehouse	2,536	271	26	103.93	13.95	1.33
Natchitoches	2,271	1,111	143	59.02	28.37	3.80
Orleans	95,881	46,877	43,871	205.09	117.30	123.25
Ouachita	6,020	3,224	221	103.08	102.42	8.07
Plaquemines	880	725		91.59	71.07	
Pointe Coupee	1,319	456	43	62.79	18.48	1.70
Rapides	6,484	1,913	426	97.50	30.23	9.23
Red River	1,340	350	26	82.72	21.48	2.27
Richland	2,463	1,207	7	89.85	54.43	.43
Sabine	1,832	523	56	74.17	25.00	2.62
St. Bernard	929	130	22	136.62	26.10	4.11
St Charles	1,496	226		117.80	26.30	.02

[1] Exclusive of debt for the schools in the city of New Orleans, data for which are tabulated with the city
[2] Debt on account of schools is included with city, town, or village liabilities.
[3] Not computed.
[4] Not distributable by parishes.
[5] Includes $40,112,000, indebtedness of the Port of New Orleans, not distributable by parishes.
[6] Not computed, population not estimated.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF PARISHES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, DRAINAGE DISTRICTS, LEVEE DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY PARISHES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

PARISH	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
St. Helena	$228	$122	$2	$26.82	$14.54	$0.17
St. James	725	107	24	47.27	5.02	1.00
St. John the Baptist	629	65	33	43.68	5.45	2.20
St. Landry	4,719	1,444	123	76.73	27.14	(6)
St. Martin	1,509	422	45	69.33	19.21	1.83
St. Mary	1,871	1,515	256	63.65	49.27	6.22
St. Tammany	2,867	964	111	136.52	45.73	5.34
Tangipahoa	3,459	728	190	70 88	22.74	5.77
Tensas	1,656	881	70	106.15	72.91	4.10
Terrebonne	1,788	1,442	72	59.01	53.45	2.44
Union	797	200	53	38.13	10.17	2.52
Vermilion	2,828	851	89	81.03	32.10	3.15
Vernon	1,486	723	66	74.13	33.97	3.79
Washington	1,543	1,462	157	49.94	57.28	7.19
Webster	1,380	336	36	45.54	12.84	1.75
West Baton Rouge	596	163	8	61.34	14.66	.57
West Carroll	478	298	23	32.30	31.22	3.22
West Feliciana	447	35	13	40.92	2.85	1.07
Winn	1,247	1,022	74	84.45	63.42	3.50

[6] Not computed; population not estimated.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY PARISHES: 1931, 1922, AND 1912

[Totals expressed in thousands]

PARISH	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1931			1922	1912	1931	1922	1912
	Total	Real property and improvements	Personal property					
State total	$1,666,140	$1,097,676	$568,464	$1,561,581	$550,518	$781.49	$850.95	$315.36
Acadia	22,685	15,278	7,407	25,782	7,151	565.71	724.47	206.88
Allen	6,748	3,867	2,881	14,344	(1)	442.17	722.66	
Ascension	7,344	3,994	3,350	8,481	4,174	398.31	382.79	174.76
Assumption	5,789	4,215	1,574	8,980	3,434	302.04	501.34	137.68
Avoyelles	12,294	10,422	1,872	15,100	4,486	352.00	424.04	126.26
Beauregard	10,078	5,765	4,313	16,550	(1)	691.74	738.04	
Bienville	8,733	5,390	3,343	10,017	3,638	359.38	477.51	157.22
Bossier	17,630	15,845	1,785	14,062	3,342	599.66	627.72	153.75
Caddo	146,713	100,511	46,202	131,745	25,553	1,113.99	1,408.43	407.86
Calcasieu	29,891	16,757	13,134	49,450	1 38,242	687.15	1,395.92	(2)
Caldwell	6,120	5,041	1,079	6,813	1,850	577.36	698.68	202.50
Cameron	5,311	4,297	1,014	4,151	1,496	829.84	1,050.37	340.25
Catahoula	6,503	4,261	2,242	7,213	2,056	512.05	641.51	186.74
Claiborne	18,852	7,385	11,467	21,598	2,475	571.27	754.77	96.26
Concordia	7,988	5,179	2,809	8,393	2,380	624.06	673.23	164.05

See footnotes at end of table.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY PARISHES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

PARISH	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1931			1922	1912	1931	1922	1912
	Total	Real property and improvements	Personal property					
De Soto	$16,399	$9,013	$7,386	$21,763	$4,733	$523.93	$730.09	$165.82
East Baton Rouge	[3] 119,689	49,940	[3] 69,749	[4] 80,922	10,682	1,655.45	1,719.15	299.25
East Carroll	7,887	5,196	2,691	7,279	1,795	475 12	648.12	153.15
East Feliciana	5,845	4,140	1,705	5,440	2,439	334.08	311.12	121.03
Evangeline	8,197	5,056	3,141	10,512	3,921	317.71	434.91	(2)
Franklin	14,197	10,902	3,295	13,097	2,708	449.27	481.21	208.40
Grant	6,756	5,432	1,324	9,497	4,395	424.91	659.41	259.29
Iberia	15,645	8,775	6,870	19,076	7,355	550.88	710.35	229.91
Iberville	11,342	6,925	4,417	13,035	4,329	460 35	486.28	134.30
Jackson	5,985	2,753	3,232	5,986	3,149	433.44	408.46	205.20
Jefferson	39,453	27,920	11,533	26,713	5,905	913.26	1,191.69	307.58
Jefferson Davis	13,971	10,151	3,820	15,978	(1)	702.06	778.83	
Lafayette	17,866	15,256	2,610	18,595	6,152	444.43	592.51	200.70
Lafourche	11,867	7,890	3,977	13,428	4,454	361.80	442.53	129.15
La Salle	6,403	4,309	2,094	9,094	3,651	533.58	911.99	367.39
Lincoln	8,949	4,610	4,339	8,333	2,621	376.01	491.26	135.60
Livingston	5,332	4,406	926	7,522	2,989	276.27	631.92	261.07
Madison	10,860	7,298	3,562	10,682	2,869	700 65	982.95	268.69
Morehouse	21,481	12,996	8,485	12,268	3,537	880.37	630.87	181.53
Natchitoches	16,603	13,098	3,505	21,091	7,452	431.50	538.65	198.68
Orleans	[5] 610,094	[6] 444,504	[7] 165,590	[8] 482,690	235,483	1,305.01	1,207.89	661.55
Ouachita	62,894	32,472	30,422	35,171	8,135	1,076.95	1,117.41	296.72
Plaquemines	5,885	4,428	1,457	4,032	2,500	612.51	395.53	199.59
Pointe Coupee	9,337	5,934	3,403	11,324	2,811	444.47	458.51	111 14
Rapides	33,094	27,354	5,740	39,434	11,462	497 65	623.17	248.32
Red River	6,281	3,369	2,912	9,898	1,579	387.72	607.07	138.48
Richland	16,021	9,477	6,544	11,049	3,110	586.85	498.39	179.98
Sabine	8,481	4,392	4,089	11,447	4,100	343.36	546.96	192.30
St. Bernard	15,150	8,055	7,095	14,723	4,305	2,227.94	2,963.64	803.44
St. Charles	13,684	7,255	6,429	16,425	2,659	1,077.48	1,913.01	223.45
St. Helena	2,147	1,664	483	2,384	1,248	252.59	282.89	132.75
St. James	8,705	4,585	4,120	11,648	4,728	567.54	548.71	197.65
St. John the Baptist	7,871	4,336	3,535	8,017	3,383	546 60	673.96	225.67
St. Landry	23,942	14,129	9,813	24,193	7,615	389 30	454.72	(2)
St. Martin	5,941	3,793	2,148	7,703	3,461	272.94	350 29	141 78
St. Mary	16,975	10,483	6,492	23,317	8,241	577.44	758.18	200.68
St. Tammany	13,053	7,917	5,136	15,361	5,936	621.57	728.34	286.34
Tangipahoa	20,067	12,402	7,665	21,918	9,045	411.21	684.40	274.88
Tensas	7,805	6,451	1,354	8,270	2,305	500.32	684.29	135.11
Terrebonne	10,853	7,098	3,755	11,323	5,051	358.18	419.79	170.90
Union	9,587	4,714	4,873	7,001	2,707	458.71	350.83	132.72
Vermilion	12,306	9,519	2,787	16,488	5,007	352.61	622.06	177.34
Vernon	9,528	6,227	3,301	30,546	10,327	475.28	1,434.50	594.07
Washington	16,160	11,096	5,064	17,328	4,960	522.98	678.94	226.58
Webster	18,624	7,324	11,300	19,209	3,535	614.65	735.20	172.38
West Baton Rouge	8,074	3,801	4,273	6,389	2,322	831.00	575.96	173.31
West Carroll	5,372	3,346	2,026	5,479	2,126	362.97	575.06	300.32
West Feliciana	4,253	3,396	857	4,497	1,958	389.33	365.53	155.15
Winn	6,550	3,882	2,668	11,327	4,883	443.59	702.68	230.48

[1] Data for Allen, Beauregard, and Jefferson Davis Parishes included in those for Calcasieu Parish; could not be segregated.
[2] Not computed; population not estimated.
[3] Includes $501,263, valuation of property taxed for State purposes only.
[4] Includes $3,072,940, valuation of property taxed for State purposes only.
[5] Includes $91,514,026, valuation of property in excess of that for Orleans Parish. State assessment at 100 percent; Orleans Parish at 85 percent.
[6] Includes $66,675,574, valuation of property in excess of that for Orleans Parish. State assessment at 100 percent; Orleans Parish at 85 percent.
[7] Includes $24,838,452, valuation of property in excess of that for Orleans Parish. State assessment at 100 percent; Orleans Parish at 85 percent.
[8] Includes $72,403,544, valuation of property in excess of that for Orleans Parish. State assessment at 100 percent; Orleans Parish at 85 percent.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, PARISHES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, DRAINAGE DISTRICTS, LEVEE DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY PARISHES: 1931, 1922, AND 1912

[Totals expressed in thousands]

PARISH	LEVIES OF THE GENERAL PROPERTY TAX										AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1931								1922	1912	1931	1922	1912
	Total	State	Parish	Cities, towns, and villages	School districts	Drainage districts	Levee districts	Road districts	Other civil divisions					
State total	$55,053	$9,593	$5,132	$13,766	$10,169	$536	$3,612	$5,890	$355	$41,562	[1] $14,432	$3.30	$2.66	$2.62
Acadia	810	131	76	80	281	48		194		658	138	3.57	2.55	1.93
Allen	373	39	25	24	160	4		121		442	(2)	5.53	3.08	(2)
Ascension	237	42	26	14	59	28	38	30		232	71	3.23	2.74	1.70
Assumption	142	33	23	5	29	6	31	15		183	58	2.45	2.04	1.69
Avoyelles	567	71	57	68	178	24	41	128		454	106	4.61	3.01	2.36
Beauregard	465	58	72	29	148			158		556	(2)	4.61	3.36	(2)
Bienville	340	50	35	15	144			96		299	110	3.89	2.98	3.02
Bossier	646	101	53	48	200	36	46	162		328	65	3.66	2.33	1.94
Caddo	5,239	844	1,791	1,391	1,151		62			3,034	713	3.57	2.30	2.79
Calcasieu	1,348	172	98	371	187	38		244	238	1,442	[2] 865	4.51	2.92	[2] 2.26
Caldwell	208	35	25	7	78		5	58		171	44	3.40	2.51	2.38
Cameron	132	31	21		42	2		36		93	24	2.49	2.24	1.60
Catahoula	237	37	25	4	96		10	65		187	44	3.64	2.59	2.14
Claiborne	646	108	67	41	298			132		553	65	3.43	2.56	2.63
Concordia	261	46	38	9	62		42	64		199	38	3.27	2.37	1.60
De Soto	500	94	60	30	197		1	118		524	111	3.05	2.41	2.35
East Baton Rouge	2,360	701	467	521	540	10	8	113		1,337	228	1.97	1.65	2.13
East Carroll	211	45	32	25	26		42	41		157	30	2.68	2.16	1.67
East Feliciana	141	33	23	12	52			21		106	43	2.41	1.95	1.76
Evangeline	295	47	31	22	95	15		85		231	76	3.60	2.20	1.94
Franklin	434	82	53	31	172		19	77		304	63	3.06	2.32	2.33
Grant	282	39	27	3	119		8	86		261	106	4.17	2.75	2.41
Iberia	451	90	66	64	99	18	8	99	7	389	133	2.88	2.04	1.81
Iberville	219	65	33	2	50	5	60	4		308	78	1.93	2.36	1.80
Jackson	221	35	24	10	99			53		164	69	3.69	2.74	2.19

Jefferson	1,131	227	162	94	266	27	206	53	96	590	103	2.87	2.21	1.74
Jefferson Davis	502	80	42	63	182	16	----------	119	----------	503	(2)	3.59	3.15	(2)
Lafayette	608	102	71	206	129	20	----------	80	----------	463	124	3.40	2.49	2.02
Lafourche	329	68	42	13	82	5	61	58	----------	332	62	2.77	2.47	1.39
La Salle	245	37	26	13	101	----------	1	67	----------	222	79	3.83	2.44	2.16
Lincoln	381	52	29	48	154	----------	----------	98	----------	232	76	4.26	2.78	2.90
Livingston	234	31	21	3	95	----------	----------	84	----------	196	51	4.39	2.61	1.71
Madison	288	63	40	21	54	----------	56	54	----------	211	45	2.65	1.98	1.57
Morehouse	674	123	67	88	245	----------	6	145	----------	230	72	3.14	1.87	2.04
Natchitoches	680	96	60	39	232	----------	----------	253	----------	546	166	4.10	2.59	2.23
Orleans	20,423	3,508	----------	14,780	----------	----------	2,135	----------	----------	15,265	6,701	3.35	3.16	2.85
Ouachita	1,668	362	184	568	287	----------	26	241	----------	825	204	2.65	2.35	2.51
Plaquemines	172	34	23	----------	54	----------	38	23	----------	111	29	2.92	2.75	1.16
Pointe Coupee	237	54	32	9	36	----------	49	57	----------	234	47	2.54	2.07	1.67
Rapides	1,418	190	101	158	615	----------	121	233	----------	1,153	255	4.28	2.92	2.22
Red River	280	36	25	17	103	----------	20	79	----------	183	36	4.46	1.85	2.28
Richland	521	92	37	17	191	----------	24	160	----------	327	65	3.25	2.96	2.09
Sabine	459	49	51	10	230	----------	----------	119	----------	350	135	5.41	3.06	3.29
St. Bernard	293	87	61	----------	46	----------	64	21	14	264	93	1.93	1.79	2.16
St. Charles	409	79	65	----------	141	28	72	24	----------	320	39	2.99	1.95	1.47
St Helena	73	12	9	----------	33	----------	----------	19	----------	54	23	3.40	2.27	1.84
St. James	215	50	26	2	82	----------	46	9	----------	221	63	2.47	1.90	1.33
St. John the Baptist	197	45	32	----------	67	----------	41	12	----------	164	52	2.50	2.05	1.54
St. Landry	791	138	81	90	190	72	40	180	----------	653	158	3.30	2.70	2.07
St. Martin	233	34	21	19	73	9	15	62	----------	204	61	3.92	2.65	1.76
St. Mary	371	98	41	63	77	8	27	57	----------	423	125	2.19	1.81	1.52
St. Tammany	554	75	66	83	169	----------	----------	161	----------	372	121	4.24	2.42	2.04
Tangipahoa	862	115	70	152	297	64	----------	164	----------	577	205	4.30	2.63	2.27
Tensas	289	45	31	7	73	5	41	67	----------	199	38	3.45	2.41	1.65
Terrebonne	332	62	39	41	87	9	57	37	----------	305	90	3.06	2.69	1.78
Union	345	55	38	14	150	----------	----------	88	----------	183	71	3.60	2.61	2.54
Vermilion	481	70	45	64	144	22	----------	136	----------	395	99	3.91	2.40	1.98
Vernon	609	55	35	9	213	----------	----------	297	----------	778	224	6.39	2.55	2.17
Washington	513	93	44	170	145	----------	----------	61	----------	579	195	3.17	3.34	2.12
Webster	712	107	67	55	284	----------	----------	199	----------	521	91	3.82	2.71	2.57
West Baton Rouge	200	46	32	----------	49	17	42	14	----------	145	37	2.48	2.27	1.59
West Carroll	212	31	27	10	102	----------	3	39	----------	153	40	3.95	2.79	1.88
West Feliciana	85	25	17	3	13	----------	----------	27	----------	79	32	2.00	1.76	1.63
Winn	282	38	24	11	116	----------	----------	93	----------	388	139	4.31	3.43	2.85

[1] Includes $997,861, levy for levee districts, not distributable by parishes.
[2] Data for Allen, Beauregard, and Jefferson Davis Parishes included in those for Calcasieu Parish, could not be segregated.

MAINE

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Maine relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 16 counties, the 50 cities and villages, the 498 towns and plantations, and the 7 other civil divisions (pier site district, bridge district, sewer districts, and water districts), or a total of 572 political units that have power to levy taxes or incur debt.

The data for Maine were compiled largely from reports on file in the State Library, Augusta, Maine.

Fiscal year.—For Maine the fiscal year reported for the State government is that ending June 30, 1932, while the statistics for the counties, the cities and villages, the towns and plantations, and the other civil divisions are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Maine on January 1, 1932, was 800,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1932.—The following statement discloses that for Maine the aggregate of governmental costs, including those for capital outlays, is in excess of the revenue receipts. This excess of governmental costs over revenue receipts was 16.6 percent for the State government, 5.4 percent for the counties, 7.2 percent for the cities and villages, and 7.8 percent for the towns.

Although the aggregate of governmental costs, including those for capital outlays, is $6,769,359 more than the revenue receipts, the revenue receipts exceed governmental costs, exclusive of capital outlays, by $11,821,796.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Percent of total	Total	Percent of total	Total	Percent of total	Total	Percent of total
Total	$56,959,858	100.0	$63,729,217	100.0	$64,529,415	100.0	$31,307,009	100.0
State government	22,971,645	40.3	26,784,981	42.0	27,219,610	42.2	5,481,517	17.5
Counties	1,960,985	3.4	2,066,207	3.2	2,712,948	4.2	1,639,556	5.2
Cities and villages	12,171,075	21.4	13,041,439	20.5	16,227,275	25.1	9,806,318	31.3
Towns and plantations	19,043,612	33.4	20,528,750	32.2	10,437,293	16.2	14,259,821	45.5
Other civil divisions	812,541	1.4	1,307,840	2.1	7,932,289	12.3	119,797	0.4

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Maine and all subdivisions of the State amounted to $56,959,858, or an average of $71.20 for each person in the State. Of this amount $22,971,645 was for the State; $1,960,985 for the counties; $12,171,075 for the cities and villages; $19,043,612 for the towns and plantations; and $812,541 for the other civil divisions. The revenues collected include $28,896,483, general property taxes; $2,465,663, special taxes; $608,321, poll taxes; $10,584,210, licenses and permits; $116,620, special assessments; $7,670,795, subventions, donations, and pension assessments; $664,155, interest, rents, and highway privileges; $1,729,730, earnings of public-service enterprises; $4,012,815, earnings of general departments; and $211,066, fines, forfeits, and escheats. Of the $7,670,795 classified as subventions, donations, and pension assessments $2,693,234 represents subventions by the Federal Government to the State, principally for highways.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, cities and villages, and towns having a population of 2,500 and over.

General property taxes of the State, the counties, and the cities and villages having a population of 2,500 and over amounted to $6,221,000 in 1912, $11,749,000 in 1922, and $15,507,251 in 1932, this being an increase of 32 percent from 1922 to 1932, and of 149.3 percent from 1912 to 1932. Special taxes amounted to $275,000 in 1912, $1,184,000 in 1922, and $2,297,507 in 1932. Poll taxes amounted to $147,000 in 1912, $215,000 in 1922, and $224,180 in 1932. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to $2,201,000 in 1912, $4,551,000 in 1922, and $10,565,809 in 1932. Special assessments amounted to $153,000 in 1912, $183,000 in 1922, and $101,501 in 1932.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Maine and all subdivisions of the State for 1932 amounted to $63,729,217, or an average expenditure of $79.66 per person. Of the total amount expended, $26,784,981 was disbursed by the State government; $2,066,207 by the counties; $13,041,439 by the cities and villages; $20,528,750 by the towns and plantations; and $1,307,840 by the other civil divisions. The total comprises $41,073,675 for operation and maintenance of general departments; $1,055,883 for operation and maintenance of public service enterprises; $3,008,504 for interest on debt; and $18,591,155 for outlays or permanent improvements.

The payments for operation and maintenance of general departments are distributed as follows: General government, $3,390,918; protection to person and property, $3,776,101; health and sanitation, $1,288,339; development and conservation of natural resources by State government, $902,468; highways, $10,390,402; charities, hospitals, and corrections, $5,388,309; schools, $14,082,630; libraries, $347,090; recreation, $238,667; and miscellaneous, $1,268,751. Expenditures for maintenance of schools other than schools of the State government and those for cities of over 30,000 population may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data for Maine were limited to the State, counties, and cities and villages and towns with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1932 the payments for operation and maintenance of general departments and public service enterprises of the State, counties, and cities and villages of 2,500 population and over increased from $8,722,000 to $26,321,592, or 201.8 percent; interest payments, from $748,000 to $2,033,201, or 171.8 percent; and outlay payments, from $1,542,000 to $13,261,951, or 760 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the cities and villages, the towns and plantations, and the other civil divisions, by counties.

Table 6 presents for the individual cities and villages, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking fund assets, for the year 1932. The aggregate debt of the cities and villages in each county is shown in Table 5.

In Table 7 are shown comparative figures for the years 1932, 1922, and 1912, covering the gross debt less sinking fund assets—total and per capita—of the government of the State, the counties, the cities and villages, the towns and plantations, and the other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all minor civil divisions of the county.

For 1932 the combined gross debt of Maine and all subdivisions of the State less sinking fund assets set aside to meet such debt was $64,529,415, or an average per capita of $80.66. In 1922 the average per capita was $54.90, and in 1912, $30.08.

Of the total debt reported for 1932, $27,219,610 was for the State government; $2,712,948 for the counties; $16,227,275 for the cities and villages; $10,437,293 for the towns and plantations; and $7,932,289 for the other civil divisions.

The gross debt of the State government, less sinking fund assets, increased 110.9 percent from 1922 to 1932 and 2,068.9 percent from 1912 to 1932. Similar debt for all minor civil divisions combined increased 26.3 percent from 1922 to 1932 and 73.2 percent from 1912 to 1932.

ASSESSED VALUATIONS

Property in Maine is assessed by town assessors, 3, 5, or 7 in number, as the town may determine. Any town may elect a board of assessors for a term of 3 years, one assessor being elected each year. Organized plantations choose three assessors annually. Electors living on islands adjacent to the mainland along the coast of the State, but not included within any town, and all electors living in other unorganized places, may make returns to the assessors of any adjacent town, who thereupon assess the State and county taxes. These taxes are collected by the same officers and in the same manner as if such electors were inhabitants of such town. In towns which have not chosen assessors, the selectmen make assessments.

The assessed valuation of all property in Maine subject to levies of the general property tax was $756,860,383 in 1932, as compared with $637,403,000 in 1922 and $416,891,000 in 1912. The per capita assessed valuation increased from $550.03 in 1912 to $824.27 in 1922, and to $946.08 in 1932.

TAX LEVIES

In Maine the treasurers and collectors of taxes of the cities and towns are chosen annually, and may be one and the same person, unless otherwise provided by the charter. When no collector or constable is chosen by the town to collect taxes, such duties are performed by the sheriff of the county.

All State taxes in incorporated places are collected by the collectors or constables of the several towns, and are paid over to the town treasurers. County taxes are collected in the same manner and turned over to the county treasurers.

Collectors of taxes in plantations are required to collect and transmit the State and county taxes to the State and county treasurers by November 1 after commitment of the warrants therefor. On or before September 1 of each year the State treasurer issues his warrant to each town treasurer requiring him to transmit and pay the town's proportion of the State tax.

The total levies of the general property tax for the State and all subdivisions were $8,987,000 for 1912, $22,295,000 for 1922, and $31,307,009 for 1932, this being a per capita of $11.86, $28.83, and $39.13, respectively.

Of the total levies reported for 1932, $5,481,517 was for the State government; $1,639,556 for the counties; $9,806,318 for the cities and villages; $14,259,821 for the towns and plantations; and $119,797 for the other civil divisions. The average rate of levy per $100 of the assessed valuation was $2.16 for 1912, $3.50 for 1922, and $4.14 for 1932.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AN VILLAGES, TOWNS AND PLANTATIONS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes					Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special	Poll	Licenses and permits							
Grand total	800,000	$56,960	$71.20	$42,554	$28,896	[2] $2,466	$608	$10,584	$117	$211	$7,494	$177	$864	$4,013	$1,730
State government	800,000	22,972	28.72	17,408	4,885	[2] 2,030	3	10,490		37	2,693	54	236	2,259	285
Counties	800,000	1,961	2.45	1,567	1,567					149	28		19	198	
Cities and villages	333,549	12,171	36.49	9,838	9,267	268	227	76	103	24	911	13	243	545	494
Towns and plantations		19,043	(3)	13,651	13,089	168	378	16	11	1	3,862	110	129	1,009	270
Other civil divisions		813	(3)	90	88			2	3				37	2	681
ANDROSCOGGIN	72,100	2,745	38.07	2,090	2,001	34	47	8	4	30	250	2	52	134	183
County	72,100	161	2.23	135	135					12			1	13	
Cities and villages	54,200	1,803	33.27	1,424	1,353	29	34	8	2	18	137	1	42	85	94
Towns and plantations		688	(3)	503	485	5	13				113	1	4	36	31
Other civil divisions		93	(3)	28	28				2				5		58
AROOSTOOK	88,900	2,755	30.99	1,886	1,804	26	53	3	3	15	631	1	35	179	5
County	88,900	183	2.06	141	141					14	14		5	9	
Cities and villages	2,245	8	3.56	8	8										
Towns and plantations		2,564	(3)	1,737	1,655	26	53	3	3	1	617	1	30	170	5
CUMBERLAND	136,400	7,095	52.02	5,314	5,053	89	110	62	54	28	597	2	146	290	664
County	136,400	385	2.82	318	318					23	6		9	29	
Cities and villages	105,457	4,401	41.73	3,734	3,514	79	82	59	53	5	314	2	94	161	38
Towns and plantations		1,589	(3)	1,200	1,161	10	28	1			277		11	98	3
Other civil divisions		720	(3)	62	60			2	1				32	2	623
FRANKLIN	20,000	918	45.90	652	626	8	17	1	1	3	155	1	4	87	15
County	20,000	107	5.35	71	71					3				33	
Cities and villages	2,471	26	10.52	12	11		1								14
Towns and plantations		785	(3)	569	544	8	16	1	1		155	1	4	54	1
HANCOCK	30,800	1,730	56.17	1,308	1,263	17	27	1		6	324	11	12	67	2
County	30,800	107	3.47	94	94					6			1	6	
Cities and villages	3,557	190	53.42	165	158	4	3				14		2	8	1
Towns and plantations		1,433	(3)	1,049	1,011	13	24	1			310	11	9	53	1
KENNEBEC	71,900	2,713	37.73	2,025	1,918	52	52	3	7	20	364	4	20	182	91
County	71,900	135	1.88	93	93					19				23	
Cities and villages	41,784	1,490	35.66	1,154	1,070	50	31	3	6	1	134	3	17	86	89
Towns and plantations		1,088	(3)	778	755	2	21		1		230	1	3	73	2

KNOX	27,900	1,157	41.47	832	794	15	21	2	1	2	182	85	5	43	7
County	27,900	65	2.33	56	56					2				7	
Cities and villages	9,200	301	32.72	250	235	8	6	1			44			7	
Towns and plantations		791	(2)	526	503	7	15	1	1		138	85	5	29	7
LINCOLN	15,498	742	47.88	508	490	5	13				156	3	1	19	55
County	15,498	30	1.94	28	28									2	
Towns and plantations		712	(3)	480	462	5	13				156	3	1	17	55
OXFORD	42,100	1,806	42.90	1,317	1,235	34	47	1	2	3	316		14	129	25
County	42,100	150	3.56	120	120					3	1			26	
Cities and villages	17,382	137	7.88	118	114		4		1				1	4	13
Towns and plantations		1,519	(3)	1,079	1,001	34	43	1	1		315		13	99	12
PENOBSCOT	93,200	3,954	42.42	2,957	2,824	67	62	4	38	29	420	2	77	228	203
County	93,200	188	2.02	136	136					29	5		1	17	
Cities and villages	44,956	2,012	44.75	1,495	1,406	60	23	3	37		119	1	63	114	183
Towns and plantations		1,754	(3)	1,326	1,282	7	36	1	1		296	1	13	97	20
PISCATAQUIS	18,231	763	41.85	545	521	8	15	1		4	161	2	8	41	2
County	18,231	54	2.96	48	48					4				2	
Towns and plantations		709	(3)	497	473	8	15	1			161	2	8	39	2
SAGADAHOC	16,927	738	43.60	566	531	21	14		3	2	102	2	9	42	12
County	16,927	46	2.72	42	42					2				2	
Cities and villages	9,110	396	43.47	311	284	19	8		3		32	2	8	28	12
Towns and plantations		296	(3)	213	205	2	6				70		1	12	
SOMERSET	39,400	1,774	45.03	1,203	1,156	18	28	1	2	10	345	2	16	117	79
County	39,400	113	2.87	94	94					10	2			7	
Cities and villages	3,036	59	19.43	13	12		1						1		45
Towns and plantations		1,602	(3)	1,096	1,050	18	27	1	2		343	2	15	110	34
WALDO	20,286	790	38.94	586	567	5	14			1	162		2	36	3
County	20,286	42	2.07	37	37					1				4	
Cities and villages	5,078	179	35.25	156	150	3	3				13		1	7	2
Towns and plantations		569	(3)	393	380	2	11				149		1	25	1
WASHINGTON	37,826	1,280	33.84	892	846	15	30	1		3	290	1	11	47	36
County	37,826	90	2.38	79	79					3			1	7	
Cities and villages	8,936	265	29.66	222	206	7	9				28	1	7	6	1
Towns and plantations		925	(3)	591	561	8	21	1			262		3	34	35
YORK	73,300	3,028	41.31	2,465	2,382	22	55	6	2	18	346	5	16	113	63
County	73,300	105	1.43	75	75					18			1	11	
Cities and villages	26,137	904	34.59	776	746	9	19	2	1		76	3	7	39	2
Towns and plantations		2,019	(3)	1,614	1,561	13	36	4	1		270	2	8	63	61

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Includes $920,896, inheritance taxes, for State purposes only.
[3] Not computed.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1932

[Revenue receipts expressed in thousands]

CITY OR VILLAGE	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes					Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special	Poll	Licenses and permits							
Grand total	333,549	$12,171	$36.49	$9,838	$9,267	$268	$227	$76	$103	$24	$911	$13	$243	$545	$494
30,000 population and over	106,400	4,651	43.71	3,878	3,641	90	82	65	48	21	308	3	111	155	127
Portland	71,000	3,505	49.37	2,994	2,796	77	63	58	46	5	230	2	88	107	33
Lewiston	35,400	1,146	32.37	884	845	13	19	7	2	16	78	1	23	48	94
8,000 to 30,000 population	152,043	5,427	35.69	4,332	4,070	152	101	9	48	3	448	7	110	286	193
Bangor	29,200	1,431	49.01	1,040	963	60	14	3	37		86		61	63	144
Auburn	18,800	657	34.95	540	508	16	15	1		2	59		19	37	
Augusta	17,700	594	33.56	488	441	34	12	1	1	1	48	3	10	39	4
Biddeford	17,633	546	30.96	462	445	3	13	1			45	2	3	32	2
Waterville	15,800	543	34.37	439	415	10	13	1			50		3	25	26
South Portland	14,600	547	37.47	454	441	1	11	1			48		5	40	
Westbrook	11,000	325	29.55	264	256	1	7		7		36		1	12	5
Rockland	9,200	301	32.72	250	235	8	6	1			44			7	
Bath	9,110	396	43.47	311	284	19	8		3		32	2	8	28	12
Rumford Falls	9,000	87	9.67	84	82		2							3	
2,500 to 8,000 population	55,778	1,827	32.75	1,409	1,344	26	38	1	5		146	1	20	99	147
Old Town	7,266	288	39.64	193	188		5				25		1	30	39
Saco	7,233	285	39.40	245	233	6	6				30		4	6	
Brewer	6,329	203	32.07	183	178		5							20	
Brunswick	6,144	9	1.46	9	9										
Gardiner	5,609	247	44.04	151	141	6	4		5		30		1	18	42
Calais	5,470	161	29.43	126	117	5	4				24	1	6	3	1
Belfast	4,993	175	35.05	152	146	3	3				13		1	7	2
Ellsworth	3,557	190	53.42	165	158	4	3				14		2	8	1
Eastport	3,466	104	30.01	96	89	2	5				4		1	3	
Madison	3,036	59	19.43	13	12		1						1		45
Hallowell	2,675	106	39.63	76	73		2	1			6		3	4	17
Less than 2,500 population	19,328	266	13.76	219	212		6	1	2		9	2	2	5	27

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, TOWNS AND PLANTATIONS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
Grand total	$63,729	$79.66	[1] $41,073	$3,391	$3,776	$1,288	$10,380	$5,388	$14,083	$347	$239	$1,269	$1,056	$3,009	$18,591
State government	26,785	33.48	[1] 14,573	650	1,146	658	4,285	2,422	3,708	52	8	742	91	1,099	11,022
Counties	2,066	2.58	1,555	885	216	1	171	250		2		30		125	386
Cities and villages	13,041	39.10	9,873	762	1,645	422	1,846	1,040	3,529	154	169	306	454	825	1,889
Towns and plantations	20,529	(2)	15,015	1,071	769	195	4,066	1,676	6,846	139	62	191	220	623	4,671
Other civil divisions	1,308	(2)	57	23		12	22						291	337	623
ANDROSCOGGIN	3,114	43.19	2,112	240	294	71	331	311	768	22	21	54	80	182	740
County	156	2.16	136	96	18			21				1		8	12
Cities and villages	2,157	39.80	1,415	93	248	65	182	230	516	19	19	43	41	113	588
Towns and plantations	718	(2)	540	31	28	5	149	60	252	3	2	10	13	34	131
Other civil divisions	83	(2)	21	20		1							26	27	9
AROOSTOOK	3,487	39.22	2,519	254	188	16	468	364	1,156	23	10	40	16	142	810
County	236	2.65	138	65	42	1	14	14				2		6	92
Cities and villages	12	5.35	11	1	7		3							1	
Towns and plantations	3,239	(2)	2,370	188	139	15	451	350	1,156	23	10	38	16	135	718
CUMBERLAND	8,083	59.26	5,100	395	782	225	1,042	498	1,901	48	104	105	346	712	1,925
County	320	2.35	209	122	29		15	41				2		51	60
Cities and villages	4,827	45.77	3,655	200	669	205	650	366	1,334	35	101	95	75	308	789
Towns and plantations	1,711	(2)	1,200	70	84	9	355	91	567	13	3	8	6	43	462
Other civil divisions	1,225	(2)	36	3		11	22						265	310	614
FRANKLIN	1,015	50.75	705	67	26	7	238	60	288	8	2	9	7	26	277
County	141	7.05	120	29	3		78	8				2		4	17
Cities and villages	20	8.09	12	1	5		6						4	4	
Towns and plantations	854	(2)	573	37	18	7	154	52	288	8	2	7	3	18	260

[1] Includes $902,468, payments for development and conservation of natural resources by State government.
[2] Not computed.

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TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, TOWNS AND PLANTATIONS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
HANCOCK	$1,920	$62.34	$1,281	$121	$95	$45	$393	$83	$502	$7	$13	$22	$1	$47	$591
County	190	6.17	63	35	13		3	8		2		2		9	118
Cities and villages	158	44.42	126	14	17	7	28	6	49	3	1	1		8	24
Towns and plantations	1,572	(2)	1,092	72	65	38	362	69	453	2	12	19	1	30	449
KENNEBEC	2,853	39.68	2,172	215	202	41	567	235	844	31	12	25	59	134	488
County	124	1.72	104	72	16			14				2			20
Cities and villages	1,590	38.05	1,237	92	*161*	*35*	*309*	*131*	472	17	11	9	55	104	194
Towns and plantations	1,139	(2)	831	51	25	6	258	90	372	14	1	14	4	*30*	*274*
KNOX	1,143	40.97	878	134	77	22	237	76	303	16	2	11	8	43	214
County	55	1.97	42	29	7			5				1		*3*	*10*
Cities and villages	285	30.98	246	19	34	6	61	25	92	6		3		25	14
Towns and plantations	803	(2)	590	86	36	16	176	46	211	10	2	7	8	15	190
LINCOLN	741	47.81	486	48	28	2	183	30	183	3	1	8	22	21	212
County	31	2.00	30	20	4		2	1				3		1	
Towns and plantations	710	(2)	456	28	24	2	181	29	183	3	1	5	22	20	212
OXFORD	1,897	45.06	1,407	146	76	18	359	171	604	11	9	13	11	84	395
County	111	2.64	80	65	4		2	7				2		9	22
Cities and villages	127	7.31	103	6	60	4	25		1	1	6		4	10	10
Towns and plantations	1,659	(2)	1,224	75	12	14	332	164	603	10	3	11	7	65	363
PENOBSCOT	4,181	44.86	3,256	328	320	78	573	422	1,292	77	26	140	240	188	497
County	243	2.61	239	117	18		7	95				2		4	
Cities and villages	2,103	46.78	1,590	104	230	60	256	151	588	58	20	123	214	136	163
Towns and plantations	1,835	(2)	1,427	107	72	18	310	176	704	19	6	15	26	48	334
PISCATAQUIS	797	43.72	608	75	26	5	140	65	276	8	5	8	4	17	168
County	59	3.24	36	25	3		2	4				2		2	21
Towns and plantations	738	(2)	572	50	23	5	138	61	276	8	5	6	4	15	147

SAGADAHOC	785	46.38	624	174	59	5	123	34	205	6	1	17	17	30	114
County	48	2.84	45	32	10		2					1			3
Cities and villages	433	47.53	371	125	37	3	53	17	115	6	1	14	17	23	22
Towns and plantations	304	(2)	208	17	12	2	68	17	90			2		7	89
SOMERSET	1,736	44.06	1,291	130	73	15	338	187	515	13	4	16	74	58	313
County	77	1.95	74	44	15		7	6				2		2	1
Cities and villages	56	18.45	14	2	12								37		5
Towns and plantations	1,603	(2)	1,203	84	46	15	331	181	515	13	4	14	37	56	307
WALDO	831	40.97	611	70	19	8	188	62	252	4	2	6	3	36	181
County	49	2.42	42	26	3			11				2			7
Cities and villages	167	32.89	129	14	9	3	31	10	58	3	1		2	25	11
Towns and plantations	615	(2)	440	30	7	5	157	41	194	1	1	4	1	11	163
WASHINGTON	1,329	35.13	1,031	109	53	7	273	104	462	6	2	15	27	51	220
County	96	2.54	78	32	3		38	3				2		18	
Cities and villages	279	31.22	258	29	30	3	69	22	96	3	1	5	2	13	6
Towns and plantations	954	(2)	695	48	20	4	166	79	366	3	1	8	25	20	214
YORK	3,032	41.36	2,419	235	312	65	652	264	824	12	17	38	50	139	424
County	130	1.77	119	76	28		1	12				2		8	3
Cities and villages	827	31.64	706	62	126	31	173	82	208	3	8	13	3	55	63
Towns and plantations	2,075	(2)	1,594	97	158	34	478	170	616	9	9	23	47	76	358

[2] Not computed.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR VILLAGE	GOVERNMENTAL-COST PAYMENTS														
			Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
Grand total	$13,041	$39.10	$9,873	$762	$1,645	$422	$1,846	$1,040	$3,529	$154	$189	$396	$454	$825	$1,889
30,000 population and over	5,387	50.63	3,838	199	728	238	638	485	1,269	39	113	129	111	327	1,111
Portland	3,879	54.63	2,889	140	572	193	492	291	981	30	99	91	70	253	667
Lewiston	1,508	42.60	949	59	156	45	146	194	288	9	14	38	41	74	444
8,000 to 30,000 population	5,504	36.20	4,322	423	703	148	820	390	1,634	95	45	64	243	343	596
Bangor	1,431	49.01	1,020	70	184	52	163	76	377	53	20	25	199	88	124
Auburn	649	34.52	466	34	92	20	36	36	225	10	5	5		39	144
Augusta	635	35.88	508	38	65	18	158	40	181	3	2	3	9	32	86
Biddeford	476	26.99	410	36	84	21	87	61	110	3	2	6	3	34	29
Waterville	581	36.77	477	39	70	14	96	60	178	9	7	4	10	43	51
South Portland	584	40.00	461	38	62	5	94	28	233			1		34	89
Westbrook	344	31.27	289	20	27	6	59	47	120	5	2	3	5	18	32
Rockland	285	30.98	246	19	34	6	61	25	92	6		3		25	14
Bath	433	47.53	371	125	37	3	53	17	115	6	1	14	17	23	22
Rumford Falls	86	9.56	74	4	48	3	13				6			7	5
2,500 to 8,000 population	1,874	33.60	1,496	127	169	30	298	153	587	19	6	107	92	139	147
Old Town	274	37.71	205	14	22	6	25	53	78	3		4	15	34	20
Saco	277	38.30	240	24	32	7	57	20	97		1	2		15	22
Brewer	292	46.14	274	15	21		36	11	96	2		93		12	6
Brunswick	5	.81	2	1		1								3	
Gardiner	240	42.79	183	8	18	2	37	25	85	5	2	1	23	20	14
Calais	170	31.08	152	7	23	1	48	11	58	2	1	1	2	10	6
Belfast	159	31.84	125	13	9	3	28	10	58	3	1		2	25	7
Ellsworth	158	44.42	126	14	17	7	28	6	49	3	1	1		8	24
Eastport	109	31.45	106	22	7	2	21	11	38	1		4		3	
Madison	56	18.45	14	2	12								37		5
Hallowell	134	50.09	69	7	8	1	18	6	28			1	13	9	43
Less than 2,500 population	276	14.28	217	13	45	6	90	12	39	1	5	6	8	16	35

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, TOWNS AND PLANTATIONS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
Grand total	**$66,940**	**$62,523**	**$4,417**	**$64,529**	**$80.66**
State government	27,462	27,251	211	27,219	34.02
Counties	2,928	2,795	133	2,713	3.39
Cities and villages	17,520	16,021	1,499	16,227	48.65
Towns and plantations	10,601	8,039	2,562	10,437	(1)
Other civil divisions	8,429	8,417	12	7,933	(1)
ANDROSCOGGIN	3,518	3,308	210	3,280	45.62
County	135	115	20	135	1.87
Cities and villages	2,393	2,293	100	2,342	43.21
Towns and plantations	431	341	90	400	(1)
Other civil divisions	559	559		412	(1)
AROOSTOOK	2,580	1,623	957	2,550	28.68
County	145	145		145	1.63
Cities and villages	9	9		9	4.01
Towns and plantations	2,426	1,469	957	2,396	(1)
CUMBERLAND	16,523	16,040	483	15,518	113.77
County	1,035	1,035		884	6.48
Cities and villages	6,885	6,544	341	6,407	60.75
Towns and plantations	733	603	130	706	(1)
Other civil divisions	7,870	7,858	12	7,521	(1)
FRANKLIN	543	443	100	543	27.15
County	111	108	3	111	5.55
Cities and villages	80	80		80	32.38
Towns and plantations	352	255	97	352	(1)
HANCOCK	1,116	807	309	1,116	36.23
County	363	291	72	363	11.79
Cities and villages	148	103	45	148	41.61
Towns and plantations	605	413	192	605	(1)
KENNEBEC	2,607	2,433	174	2,400	33.38
County	19	19		18	.25
Cities and villages	2,105	2,035	70	1,899	45.45
Towns and plantations	483	379	104	483	(1)
KNOX	882	708	174	882	31.61
County	79	71	8	79	2.83
Cities and villages	477	335	142	477	51.85
Towns and plantations	326	302	24	326	(1)
LINCOLN	413	334	79	412	26.58
County	80	80		80	5.16
Towns and plantations	333	254	79	332	(1)
OXFORD	1,294	1,208	86	1,243	29.52
County	225	225		188	4.47
Cities and villages	183	182	1	183	10.53
Towns and plantations	886	801	85	872	(1)
PENOBSCOT	3,884	3,150	734	3,398	36.46
County	74	44	30	74	.79
Cities and villages	2,867	2,295	572	2,404	53.47
Towns and plantations	943	811	132	920	(1)
PISCATAQUIS	274	251	23	274	15.03
County	47	47		47	2.58
Towns and plantations	227	204	23	227	(1)
SAGADAHOC	681	604	77	586	34.62
County					
Cities and villages	558	501	57	463	50.82
Towns and plantations	123	103	20	123	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, TOWNS AND PLANTATIONS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Contd.

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
SOMERSET	$939	$753	$186	$907	$23.02
County					
Cities and villages					
Towns and plantations	939	753	186	907	(1)
WALDO	733	669	64	733	36.13
County					
Cities and villages	557	557		557	109.69
Towns and plantations	176	112	64	176	(1)
WASHINGTON	958	827	131	913	24.93
County	435	435		420	11.10
Cities and villages	228	170	58	228	25.51
Towns and plantations	295	222	73	295	(1)
YORK	2,533	2,114	419	2,516	31.32
County	180	180		169	2.31
Cities and villages	1,030	917	113	1,030	30.41
Towns and plantations	1,323	1,017	306	1,317	(1)

[1] Not computed.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR VILLAGE	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
Grand total	$17,520	$16,021	$1,499	$16,227	$48.65
30,000 population and over	7,496	7,226	270	7,018	65.96
Portland	5,789	5,619	170	5,311	74.80
Lewiston	1,707	1,607	100	1,707	48.22
8,000 to 30,000 population	6,820	5,870	950	6,154	40.48
Bangor	1,808	1,310	498	1,353	46.34
Auburn	686	686		635	33.78
Augusta	536	536		498	28.14
Biddeford	585	573	12	585	33.18
Waterville	1,015	945	70	988	62.53
South Portland	760	590	170	760	52.05
Westbrook	279	278	1	279	25.36
Rockland	477	335	142	477	51.85
Bath	558	501	57	463	50.82
Rumford Falls	116	116		116	12.89
2,500 to 8,000 population	2,878	2,627	251	2,729	48.93
Old Town	715	715		715	98.40
Saco	338	249	89	338	46.73
Brewer	283	224	59	275	43.45
Brunswick	57	57		57	9.28
Gardiner	441	441		311	55.45
Calais	171	137	34	171	31.26
Belfast	555	555		555	111.16
Ellsworth	148	103	45	148	41.61
Eastport	57	33	24	57	16.45
Madison					
Hallowell	113	113		102	38.13
Less than 2,500 population	326	298	28	326	16.87

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, TOWNS AND PLANTATIONS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Grand total	$84,529	$42,457	$22,798	$80.66	$54.90	$30.08
State government	27,219	12,906	1,255	34.02	16.69	1.67
Counties	2,713	2,546	1,463	3.39	3.27	1.93
Cities and villages	16,227	11,465	[1] 14,787	48.65	40.34	56.09
Towns and plantations	10,437	6,570	2,878	(2)	(2)	(2)
Other civil divisions	7,933	8,970	2,415	(2)	(2)	(2)
Androscoggin	3,289	2,388	1,851	45.62	36.47	30.04
Aroostook	2,550	1,139	424	28.68	13.63	5.36
Cumberland	15,518	12,187	9,607	113.77	95.54	83.04
Franklin	543	278	113	27.15	13.92	5.84
Hancock	1,116	700	428	36.23	23.05	12.03
Kennebec	2,400	3,398	2,791	33.38	53.02	43.56
Knox	882	582	549	31.61	22.18	18.94
Lincoln	412	237	164	26.58	14.86	8.99
Oxford	1,243	1,049	488	29.52	27.54	12.98
Penobscot	3,398	2,294	1,858	36.46	25.98	21.06
Piscataquis	274	199	129	15.03	9.60	6.18
Sagadahoc	586	886	275	34.62	36.67	14.79
Somerset	907	1,072	130	23.02	28.66	11.60
Waldo	733	252	680	36.13	11.80	29.07
Washington	943	976	813	24.93	23.39	18.96
York	2,516	1,914	943	34.32	26.86	13.52

[1] Debt for water district of Portland included. Reported with "Other civil divisions" in 1922 and 1932.
[2] Not computed.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1932			1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property					
State total	$756,860	$641,092	$115,768	$637,403	$416,891	$946.08	$824.27	$550.03
Androscoggin	69,627	60,260	9,367	54,125	36,627	965.70	803.81	594.25
Aroostook	65,663	59,605	6,058	59,693	25,183	733.62	714.48	318.02
Cumberland	175,756	141,959	33,797	134,320	100,266	1,288.53	1,053.00	866.65
Franklin	19,826	17,423	2,403	17,044	10,503	991.30	851.89	543.13
Hancock	32,292	28,422	3,870	24,901	19,672	1,048.44	820.17	552.97
Kennebec	54,379	44,488	9,891	46,820	34,971	756.31	730.46	545.75
Knox	21,471	18,160	3,302	17,951	15,663	769.57	683.98	540.46
Lincoln	12,614	10,895	1,719	10,625	8,723	813.91	665.04	478.85
Oxford	33,175	28,032	5,143	28,836	18,017	788.00	757.46	479.68
Penobscot	78,316	63,738	14,578	70,831	47,116	840.30	802.14	534.06
Piscataquis	28,483	26,663	1,820	26,698	8,164	1,562.34	1,288.22	391.75
Sagadahoc	15,205	12,072	3,133	17,728	11,128	898.27	733.58	599.12
Somerset	44,655	40,161	4,494	36,513	17,577	1,133.38	976.44	473.81
Waldo	13,249	10,987	2,262	12,925	10,603	653.11	606.03	453.45
Washington	23,777	19,682	4,095	22,108	13,725	628.59	530.07	319.89
York	68,372	58,536	9,836	56,285	38,953	932.77	789.92	558.81

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND VILLAGES, TOWNS AND PLANTATIONS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX							AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1932					1922	1912			
	Total	State	County	Cities and villages	Towns and plantations	Other civil divisions			1932	1922	1912
State total	$31,308	$5,482	$1,640	$9,806	$14,260	$120	[1]$22,295	$8,987	$4.14	$3.50	$2.16
Androscoggin	2,572	486	136	1,408	515	27	1,860	686	3.69	3.44	1.87
Aroostook	2,963	505	173	13	2,272	----	2,077	643	4.51	3 48	2.55
Cumberland	6,531	1,231	318	3,084	1,205	93	4,718	2,034	3.72	3 51	2.03
Franklin	825	156	76	11	582	----	520	213	4.16	3.05	2.03
Hancock	1,543	228	92	168	1,055	----	920	474	4.78	3.69	2.41
Kennebec	2,417	381	92	1,152	792	----	1,705	773	4.44	3.64	2.21
Knox	988	153	49	264	522	----	641	344	4.60	3 57	2.20
Lincoln	594	88	28	----	478	----	363	174	4.71	3 42	1.99
Oxford	1,545	240	110	128	1,068	----	1,081	354	4.66	3.75	1.96
Penobscot	3,525	555	146	1,461	1,363	----	2,585	1,090	4.50	3 65	2.31
Piscataquis	767	228	46	----	493	----	599	197	2.69	2.24	2.41
Sagadahoc	672	106	42	308	216	----	566	243	4.42	3.19	2.18
Somerset	1,586	368	93	13	1,112	----	1,088	379	3 55	2.98	2.16
Waldo	708	93	39	161	415	----	544	219	5.34	4.21	2.07
Washington	1,071	176	90	211	594	----	898	356	4.50	4.06	2.59
York	3,001	479	110	824	1,588	----	1,972	808	4.39	3.50	2.07

[1] Includes $157,900, levy on property of forestry district; not distributable by counties.

MARYLAND

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Maryland relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 23 counties, the 148 cities, towns, and villages, and the 23 other civil divisions (fire protection districts, Maryland—National Capital Park and Planning Commission, sanitary commissions, special assessment districts, special taxing districts, and suburban district), or a total of 195 political units that have power to levy taxes or incur debt.

The data for Maryland were compiled largely from reports received through correspondence.

Fiscal year.—For Maryland the fiscal year reported for the State government is that ending September 30, 1931, while the statistics for the counties, the cities, towns, and villages, and the other civil divisions are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Maryland on January 1, 1932, was 1,650,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1931.—The following statement discloses that for Maryland the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts by $12,270,980. This excess of governmental costs over revenue receipts was 0.3 percent for the State government, 6.9 percent for the counties, 19.8 percent for the cities, towns, and villages, and 55.4 percent for the other civil divisions.

Although the aggregate of governmental costs, including capital outlays, is in excess of revenue receipts, the revenue receipts exceed governmental costs, exclusive of capital outlays, by $17,831,156.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING-FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Percent of total	Total	Percent of total	Total	Percent of total	Total	Percent of total
Total	$104,598,518	100.0	$116,869,498	100.0	$261,167,767	100.0	$55,157,554	100.0
State government	33,573,514	32.1	33,684,183	28.8	31,197,913	11.9	6,275,199	11.4
Counties	18,672,813	17.9	19,961,486	17.1	39,886,516	15.3	14,331,625	26.0
Cities, towns, and villages	50,976,760	48.7	61,086,938	52.3	180,313,244	69.0	34,258,911	62.1
Other civil divisions	1,375,431	1.3	2,136,891	1.8	9,770,094	3.7	291,819	.5

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Maryland and all subdivisions of the State amounted to $104,598,518, or an average of $63.39 for each person in the State. Of this amount $33,573,514 was for the State; $18,672,813 for the counties; $50,976,760 for the cities, towns, and villages; and $1,375,431 for the other civil divisions. The revenues collected include $53,999,476, general property taxes; $5,468,093, special taxes; $17,368,717, licenses and permits; $3,213,495, special assessments; $8,125,220, subventions, donations, and pension assessments; $3,111,891, interest, rents, and highway privileges; $6,881,966, earnings of public-service enterprises; $5,973,102, earnings of general departments; and $456,558, fines, forfeits, and escheats. Of the $8,125,220 classified as subventions, donations, and pension assessments, $2,611,707 represents subventions by the Federal Government to the State, principally for highways.

The schools of Baltimore are under the control of the city government; the county schools, however, are under the jurisdiction of the various counties.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities, towns, and villages having a population of 2,500 and over.

General property taxes of the State, the counties, and the cities, towns, and villages having a population of 2,500 and over amounted to $15,157,000 in 1912, $36,031,000 in 1922, and $53,303,021 in 1931, this being an increase of 47.9 percent from 1922 to 1931 and 251.7 percent from 1912 to 1931. Special taxes amounted to $725,000 in 1912, $2,944,000 in 1922, and $5,457,192 in 1931. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to $3,373,000 in 1912, $6,509,000 in 1922, and $17,347,998 in 1931. Special assessments amounted to $163,000 in 1912, $929,000 in 1922, and $2,602,209 in 1931.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Maryland and all subdivisions of the State for 1931 amounted to $116,869,498, or an average expenditure of $70.83 per person. Of the total amount expended, $33,684,183 was disbursed by the State government; $19,961,486 by the counties; $61,086,938 by the cities, towns, and villages; and $2,136,891 by the other civil divisions. The total comprises $71,564,585 for operation and maintenance of general departments; $3,117,268 for operation and maintenance of public-service enterprises; $12,085,509 for interest on debt; and $30,102,136 for outlays or permanent improvements.

Payments for operation and maintenance of general departments for the government of the cities, towns, and villages are not shown by departments in tables 3 and 4 (except Baltimore City, in table 3) for the reason that for the most part the reports secured for the cities, towns, and villages did not admit of this distribution. Payments for operation and maintenance of general departments for the government of the State and the counties are shown by departments in table 3.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data were limited to States, counties, and cities, towns, and villages or other incorporated places with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1931 the payments for operation and maintenance of general departments and public-service enterprises of the State, counties, and cities, towns, and villages having a population of 2,500 and over increased from $21,071,000 to $73,718,191, or 249.9 percent; interest payments, from $3,000,000 to $11,497,496, or 283.2 percent; and outlays payments, from $8,056,000 to $28,888,148, or 258.6 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking-fund assets of the State government, and of the counties, the cities, towns, and villages, and the other civil divisions, by counties.

Table 6 presents for the individual cities, towns, and villages, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking-fund assets, for the year 1931. The aggregate debt of the cities, towns, and villages in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1931, 1922, and 1912, covering the gross debt less sinking-fund assets—total and per capita—of the government of the State, the counties, the cities, towns, and villages, and the other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all minor civil divisions in the county.

For 1931 the combined gross debt of Maryland and all subdivisions of the State less sinking-fund assets set aside to meet such debt was $261,167,767, or an average per capita of $158.28. In 1922 the average per capita was $81.43, and in 1912, $44.76.

Of the total debt reported for 1931, $31,197,913 was for the State government; $39,886,516 for the counties; $180,313,244 for the cities, towns, and villages; and $9,770,094 for the other civil divisions.

The gross debt of the State government, less sinking-fund assets, increased 41 percent from 1922 to 1931 and 325.4 percent from 1912 to 1931. Similar debt for all minor civil divisions combined increased 132.7 percent from 1922 to 1931 and 340.5 percent from 1912 to 1931.

ASSESSED VALUATIONS

In Maryland, all property within the State, both real and personal, except that specifically exempted, is subject to taxation for State, county, and city purposes. Any county or city may adopt the calendar year as its taxable year, and thereafter all State and county taxes in such county and all city taxes in such city are levied for the calendar year as of the first day of January. All State, county, and city taxes levied upon assessments made by the State tax commission are also levied for the calendar year as of the first day of January. The assessors, who are appointed for the counties by the county commissioners and for Baltimore city by the appeal tax court of the city value all property, tangible and intangible, and make return thereof to said bodies for the purpose of assessment.

The assessed valuation of all property in Maryland subject to levies of the general property tax was $2,761,586,579 in 1931 as compared with $1,685,496,000 in 1922 and $1,235,458,000 in 1912. The per capita assessed valuation increased from $928.77 in 1912 to $1,134.69 in 1922, and to $1,673.69 in 1931.

TAX LEVIES

In Maryland taxes are collected by the county collectors. Taxes in the city of Baltimore are collected by the city tax collector. County and city taxes so collected are paid by the collectors to the county commissioners, or to the mayor and council of the city of Baltimore, as the case may be.

The total levies of the general property tax for the State and all subdivisions were $16,360,000 for 1912, $40,026,000 for 1922, and $55,157,554 for 1931, this being a per capita of $12.30, $26.95, and $33.43, respectively.

Of the total levies reported for 1931 $6,275,199 was for the State government; $14,331,625 for the county government; $34,258,911 for the cities, towns, and villages; and $291,819 for the other civil divisions. The average rate of levy per $100 of the assessed valuation was $1.32 for 1912, $2.37 for 1922, and $2 for 1931.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special	Licenses and permits							
Grand total	1,650,000	$104,598	$63.39	$76,836	$53,999	[2]$5,468	$17,369	$3,213	$457	$7,216	$909	$3,112	$5,973	$6,882
State government	(3)	33,573	20.43	24,074	6,068	[2]3,110	14,896	1,239	285	2,611	316	309	4,667	72
Counties	833,000	18,673	22 42	15,191	14,099	960	132	72	83	2,966	2	61	298	
Cities, towns, and villages	1,061,581	50,977	48.02	37,262	33,532	1,398	2,332	1,334	88	1,504	591	2,725	997	6,476
Other civil divisions [3]		1,375	(4)	309	300		9	568	1	135		17	11	334
ALLEGANY	80,700	2,862	35 46	2,073	1,883	123	67	49	9	246	1	41	208	235
County	80,700	1,834	22 73	1,534	1,378	108	48		2	218		5	75	
Cities, towns, and villages	52,172	1,028	19 70	539	505	15	19	49	7	28	1	36	133	235
ANNE ARUNDEL	57,200	1,524	26.64	1,232	1,204	21	7	32	6	175		9	14	56
County	57,200	1,311	22.92	1,131	1,105	21	5	1	3	158		7	11	
Cities, towns, and villages	12,701	138	10 87	101	99		2		2	3				32
Other civil divisions		75	(4)					31	1	14		2	3	24
BALTIMORE	133,100	3,497	26 27	3,160	2,919	231	10	69	5	235		4	24	
County	133,100	3,497	26.27	3,160	2,919	231	10	69	5	235		4	24	
CALVERT	9,528	222	23 30	146	141	2	3	2	2	71			1	
County	9,528	204	21.41	133	130	2	1		1	69			1	
Cities, towns, and villages	107	18	168.22	13	11		2	2	1	2				
CAROLINE	17,387	414	23.81	260	252	8		1		132			6	15
County	17,387	362	20.82	227	219	8				130			5	
Cities, towns, and villages	5,289	52	9.83	33	33			1		2			1	15
CARROLL	36,300	935	25 76	711	613	93	5		2	187		11	19	5
County	36,300	849	23.39	640	555	84	1		2	179		9	19	
Cities, towns, and villages	9,835	86	8 74	71	58	9	4			8		2		5

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special	Licenses and permits							
CECIL	26,200	$577	$22.02	$471	$455	$14	$2	$2	----	$72	$1	$2	$10	$19
County	26,200	502	19.16	424	409	13	2	----	----	70	----	1	7	----
Cities, towns, and villages	8,449	75	8.88	47	46	1	----	2	----	2	1	1	3	19
CHARLES	16,166	284	17.57	158	145	6	7	----	$1	109	----	1	13	2
County	16,166	277	17.13	153	140	6	7	----	1	109	----	1	13	----
Cities, towns, and villages	1,572	7	4.45	5	5	----	----	----	----	----	----	----	----	2
DORCHESTER	26,813	637	23.76	456	426	27	3	10	6	152	----	2	11	----
County	26,813	541	20.18	385	357	27	1	----	4	145	----	1	6	----
Cities, towns, and villages	10,359	96	9.27	71	69	----	2	10	2	7	----	1	5	----
FREDERICK	54,800	1,494	27.26	1,265	1,199	62	4	8	3	128	----	4	23	63
County	54,800	1,143	20.86	999	938	58	3	----	1	128	----	2	13	----
Cities, towns, and villages	23,373	351	15.02	266	261	4	1	8	2	----	----	2	10	63
GARRETT	19,900	590	29.65	351	340	10	1	----	11	213	1	1	4	9
County	19,900	553	27.79	327	317	10	----	----	11	211	----	1	3	----
Cities, towns, and villages	4,073	37	9.08	24	23	----	1	----	----	2	1	----	1	9
HARFORD	32,000	966	30.19	849	732	114	3	----	----	85	----	1	18	13
County	32,000	866	27.06	763	653	107	3	----	----	85	----	----	18	----
Cities, towns, and villages	6,875	100	14.55	86	79	7	----	----	----	----	----	1	----	13
HOWARD	16,200	371	22.90	300	271	27	2	----	----	50	----	5	16	----
County	16,200	365	22.53	296	267	27	2	----	----	48	----	5	16	----
Cities, towns, and villages	1,216	6	4.93	4	4	----	----	----	----	2	----	----	----	----
KENT	14,242	463	32.51	301	285	13	3	----	----	152	----	1	9	----
County	14,242	429	30.12	271	257	11	3	----	----	149	----	1	8	----
Cities, towns, and villages	4,455	34	7.63	30	28	2	----	----	----	3	----	----	1	----

MONTGOMERY	51,600	1,811	35.10	1,452	1,361	75	16	167	13	129	2	6	34	8
County	51,600	1,362	26.40	1,198	1,111	74	13	-------	13	123	-------	5	23	-------
Cities, towns, and villages	11,263	149	13.23	88	84	1	3	40	-------	6	2	1	4	8
Other civil divisions	-------	300	(4)	166	166	-------	-------	127	-------	-------	-------	-------	7	-------
PRINCE GEORGES	63,000	1,399	22.21	1,024	995	18	11	91	30	203	2	13	20	16
County	63,000	1,169	18.56	938	914	17	7	-------	25	172	2	12	20	-------
Cities, towns, and villages	22,620	230	10.17	86	81	1	4	91	5	31	-------	1	-------	16
QUEEN ANNES	14,571	341	23.40	261	249	2	10	-------	4	71	-------	2	3	-------
County	14,571	323	22.17	244	232	2	10	-------	4	70	-------	2	3	-------
Cities, towns, and villages	2,090	18	8.61	17	17	-------	-------	-------	-------	1	-------	-------	-------	-------
ST. MARYS	15,189	236	15.54	155	151	2	2	-------	1	72	-------	-------	7	1
County	15,189	232	15.27	152	148	2	2	-------	1	72	-------	-------	7	-------
Cities, towns, and villages	764	4	5.24	3	3	-------	-------	-------	-------	-------	-------	-------	-------	1
SOMERSET	23,382	402	17.19	229	208	20	1	-------	-------	158	-------	2	2	11
County	23,382	345	14.75	186	165	20	1	-------	-------	158	-------	-------	1	-------
Cities, towns, and villages	4,825	57	11.81	43	43	-------	-------	-------	-------	-------	-------	2	1	11
TALBOT	18,600	456	24.52	358	340	15	3	5	3	61	-------	1	13	15
County	18,600	371	19.95	299	286	11	2	-------	2	57	-------	1	12	-------
Cities, towns, and villages	6,541	85	12.99	59	54	4	1	5	1	4	-------	-------	1	15
WASHINGTON	66,900	2,239	33.47	1,478	1,411	52	15	78	7	152	-------	15	13	496
County	66,900	1,196	17.88	1,030	982	38	10	2	2	152	-------	1	9	-------
Cities, towns, and villages	37,964	1,043	27.47	448	429	14	5	76	5	-------	-------	14	4	496
WICOMICO	31,800	730	22.96	529	457	69	3	5	7	135	-------	1	1	52
County	31,800	537	16.89	402	333	68	1	-------	5	128	-------	1	1	-------
Cities, towns, and villages	14,899	193	12.95	127	124	1	2	5	2	7	-------	-------	-------	52
WORCESTER	21,624	542	25.06	371	353	16	2	9	2	105	-------	4	3	48
County	21,624	405	18.73	299	284	15	-------	-------	1	100	-------	2	3	-------
Cities, towns, and villages	6,639	137	20.64	72	69	1	2	9	1	5	-------	2	-------	48
BALTIMORE CITY [5]	813,500	47,033	57.82	35,029	31,407	1,338	2,284	1,036	60	1,391	586	2,662	833	5,436

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Includes $2,161,832, inheritance taxes, for State purposes only.
[3] Includes the Washington Suburban Sanitary District and the Maryland-National Capital Park and Planning District, not distributable by counties.
[4] Not computed.
[5] No separate county organization; city has both city and county functions.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931

[Revenue receipts expressed in thousands]

CITY, TOWN, OR VILLAGE	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special	Licenses and permits							
Grand total	**1,061,581**	**$50,977**	**$48.02**	**$37,262**	**$33,532**	**$1,398**	**$2,332**	**$1,334**	**$88**	**$1,504**	**$591**	**$2,725**	**$997**	**$6,476**
30,000 population and over	882,900	48,919	55.41	35,913	32,247	1,364	2,302	1,161	71	1,408	587	2,710	968	6,101
Baltimore	813,500	47,033	57.82	35,029	31,407	1,338	2,284	1,036	60	1,391	586	2,662	833	5,436
Cumberland	38,100	895	23.49	465	440	12	13	49	6	17	1	35	131	191
Hagerstown	31,300	991	31.66	419	400	14	5	76	5			13	4	474
8,000 to 30,000 population	47,900	695	14.51	503	494	2	7	20	8	14		2	14	134
Frederick	14,900	292	19.60	223	221	1	1	5	2			2	10	50
Annapolis	12,700	135	10.63	98	96		2		2	3				32
Salisbury	11,600	183	15.78	117	114	1	2	5	2	7				52
Cambridge	8,700	85	9.77	65	63		2	10	2	4			4	
2,500 to 8,000 population	54,881	711	12.96	426	394	21	11	111	4	35		7	8	120
Takoma Park	6,415	86	13.41	48	47		1	31		3		1	3	
Frostburg	5,588	74	13.24	43	39	2	2		1	2				28
Westminster	4,463	48	10.76	44	32	9	3			3		1		
Hyattsville	4,264	43	10.08	24	24			7	1	10		1		
Easton	4,092	68	16.62	47	42	4	1	5	1	3			1	11
Havre de Grace	3,985	46	11.54	46	43	3								
Crisfield	3,850	49	12.73	35	35							2	1	11
Mount Rainier	3,832	72	18.79	10	8		2	54	1	7				
Brunswick	3,671	39	10.62	27	27			2						10
Westernport	3,440	33	9.59	13	11		2			2		1	1	16
Elkton	3,331	53	15.91	30	29	1		2		1			2	18
Chestertown	2,809	21	7.48	19	18	1				2				
Pocomoke City	2,609	38	14.56	23	22	1		1		2		1		11
Laurel	2,532	41	16.19	17	17			9						15
Less than 2,500 population	75,900	652	8.59	420	397	11	12	42	5	47	4	6	7	121

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
Grand total	**$116,870**	**$70.83**	**$71,565**										**$3,117**	**$12,086**	**$30,102**
State government	33,684	20.50	[1] 21,651	$2,567	$1,417	$1,212	$5,023	$3,680	$6,044	$36	$10	$436	90	1,450	10,493
Counties	19,962	23.96	14,855	1,348	789	229	2,466	817	8,849	8	6	343		1,845	3,262
Cities, towns, and villages	61,087	57.54	[2] 34,875										2,689	8,295	15,228
Other civil divisions [3]	2,137	(4)	[2] 184										338	496	1,119
ALLEGANY	2,759	34.19	1,886										99	297	477
County	1,429	17.71	1,308	41	98	15	115	123	916					102	19
Cities, towns, and villages	1,330	25.49	578										99	195	458
ANNE ARUNDEL	2,003	35.02	1,047										70	230	656
County	1,811	31.66	983	112	36	17	220	39	548	1		10		177	651
Cities, towns, and villages	117	9.21	61										30	25	1
Other civil divisions	75	(4)	3										40	28	4
BALTIMORE	3,485	26.18	2,586											543	356
County	3,485	26.18	2,586	164	368	104	629	84	1,208			29		543	356
CALVERT	431	45.24	170											22	239
County	417	43.77	157	25	1	3	18	3	102			5		21	239
Cities, towns, and villages	14	130.84	13											1	
CAROLINE	381	21.91	341										7	25	8
County	334	19.21	315	33	4	3	39	12	220			4		17	2
Cities, towns, and villages	47	8.89	26										7	8	6
CARROLL	985	27.13	797										5	34	149
County	903	24.88	745	90	13	5	153	40	444					24	134
Cities, towns, and villages	82	8.34	52										5	10	15

See footnotes at end of table.

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TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
CECIL	$674	$25.73	$522										$11	$41	$100
County	603	23.02	482	$27	$37	$10	$91	$28	$272			$17		35	86
Cities, towns, and villages	71	8.40	40										11	6	14
CHARLES	283	17.51	244										1	12	26
County	276	17.07	242	11	6	1	21	11	166			26		10	24
Cities, towns, and villages	7	4.45	2										1	2	2
DORCHESTER	764	28.49	522										1	62	179
County	679	25.32	452	31	1	5	107	23	272			13		50	177
Cities, towns, and villages	85	8.21	70										1	12	2
FREDERICK	1,569	28.63	1,066										33	155	315
County	1,049	19.14	905	59	19	2	195	80	529	$1		20		84	60
Cities, towns, and villages	520	22.25	161										33	71	255
GARRETT	482	24.22	453										5	15	9
County	449	22.56	433	35	4	4	38	23	325			4		10	6
Cities, towns, and villages	33	8.10	20										5	5	3
HARFORD	1,114	34.81	720										6	29	359
County	1,024	32.00	663	68	7	2	191	54	320			21		8	353
Cities, towns, and villages	90	13.09	57										6	21	6
HOWARD	344	21.23	294											49	1
County	338	20.86	288	33	6	1	67	20	158			3		49	1
Cities, towns, and villages	6	4.93	6												

KENT	377	26.47	314											52	11
County	344	24.15	288	34	14	10	30	8	175			17		48	8
Cities, towns, and villages	33	7.41	26											4	3
MONTGOMERY	2,866	55.54	1,379										9	325	1,153
County	2,446	47.40	1,154	198	100	16	106	65	641			28		273	1,019
Cities, towns, and villages	103	9.14	68										9	9	17
Other civil divisions	317	(4)	157											43	117
PRINCE GEORGES	1,323	21.00	1,061										17	149	96
County	1,058	16.79	943	125	14	10	105	46	630		$1	12		106	9
Cities, towns, and villages	265	11.72	118										17	43	87
QUEEN ANNES	297	20.38	276											19	2
County	281	19.28	264	28	11	2	34	13	173			3		15	2
Cities, towns, and villages	16	7.66	12											4	
ST. MARYS	208	13.69	172										1	6	29
County	204	13.43	171	17		1	12	9	119			13		4	29
Cities, towns, and villages	4	5.24	1										1	2	
SOMERSET	352	15.05	309										6	27	10
County	302	12.92	284	18	3		25	18	217			3		11	7
Cities, towns, and villages	50	10.36	25										6	16	3
TALBOT	416	22.37	345										7	55	9
County	345	18.55	308	45	2	3	43	13	195	2		5		37	
Cities, towns, and villages	71	10.85	37										7	18	9
WASHINGTON	2,262	33.81	1,341										206	389	326
County	1,239	18.52	1,060	63	20	8	121	68	687	3	5	85		126	53
Cities, towns, and villages	1,023	26.95	281										206	263	273
WICOMICO	771	24.25	575										45	81	70
County	553	17.39	488	59	8	4	73	20	299	1		24		49	16
Cities, towns, and villages	218	14.63	87										45	32	54
WORCESTER	522	24.14	396										21	65	40
County	393	18.17	336	32	17	3	33	17	233			1		46	11
Cities, towns, and villages	129	19.43	60										21	19	29
BALTIMORE CITY[5]	56,773	69.79	33,074	2,490	7,650	3,896	3,839	2,353	9,766	511	1,266	1,303	2,179	7,529	13,991

[1] Includes $1,225,774, payments for development and conservation of natural resources by State government.
[2] Not available by departments.
[3] Includes the Washington Suburban Sanitary District and the Maryland-National Capital Park and Planning District, not distributable by counties.
[4] Not computed
No separate county organization; city has both city and county functions.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public-service enterprises	Interest	Outlays
Grand total	**$61,087**	**$57.54**	**$34,875**	**$2,689**	**$8,295**	**$15,228**
30,000 population and over	58,922	66.74	33,835	2,433	7,956	14,698
Baltimore	56,773	69 79	33,074	2,179	7,529	13,991
Cumberland	1,201	31.52	499	70	174	458
Hagerstown	948	30.29	262	184	253	249
8,000 to 30,000 population	866	18.08	338	99	122	307
Frederick	468	31.41	135	24	58	251
Annapolis	114	8.98	59	30	25	----
Salisbury	208	17.93	82	45	27	54
Cambridge	76	8 71	62	----	12	2
2,500 to 8,000 population	670	12.21	311	76	125	128
Takoma Park	49	7.64	37	----	3	9
Frostburg	72	12.88	36	25	11	----
Westminster	48	10 76	30	----	3	15
Hyattsville	93	21.81	37	----	2	54
Easton	54	13.20	29	3	13	9
Havre de Grace	44	11.04	29	----	15	----
Crisfield	41	10.65	18	0	14	3
Mount Rainier	41	10.70	15	----	18	8
Brunswick	32	8.72	13	8	11	----
Westernport	29	8.43	16	4	9	----
Elkton	48	14.41	21	10	5	12
Chestertown	22	7 83	17	----	2	3
Pocomoke City	47	18.01	23	4	8	12
Laurel	50	19.75	20	16	11	3
Less than 2,500 population	629	8.29	361	81	92	95

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS *SINKING-FUND* ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	**$294,910**	**$275,021**	**$16,634**	**$3,255**	**$261,168**	**$158.28**
State government	32,096	32,096			31,198	18.99
Counties	40,596	32,035	5,821	2,740	39,886	47.88
Cities, towns, and villages	211,916	210,634	787	495	180,314	169.85
Other civil divisions [1]	10,302	256	10,026	20	9,770	(2)
ALLEGANY	7,118	6,830	27	261	6,626	82.11
County	2,395	2,395			2,395	29.68
Cities, towns, and villages	4,723	4,435	27	261	4,231	81.10
ANNE ARUNDEL	4,469	3,170	549	750	4,224	73.85
County	3,450	2,700		750	3,335	58.30
Cities, towns, and villages	470	470			391	30.78
Other civil divisions	549		549		498	(2)
BALTIMORE	13,906	7,800	5,821	285	13,906	104.48
County	13,906	7,800	5,821	285	13,906	104.48
CALVERT	475	412		63	475	49.85
County	457	394		63	457	47.96
Cities, towns, and villages	18	18			18	168.22
CAROLINE	561	469		92	555	31.92
County	367	305		62	367	21.11
Cities, towns, and villages	194	164		30	188	35.55
CARROLL	593	516		77	588	16.20
County	370	314		56	370	10.19
Cities, towns and villages	223	202		21	218	22.17
CECIL	705	704		1	548	20.92
County	582	582			441	16.83
Cities, towns, and villages	123	122		1	107	12.66
CHARLES	174	173		1	174	10.76
County	135	135			135	8.35
Cities, towns, and villages	39	38		1	39	24.81
DORCHESTER	1,042	953		89	1,027	38.30
County	798	714		84	798	29.76
Cities, towns, and villages	244	239		5	229	22.11
FREDERICK	3,337	3,290	3	44	3,150	57.48
County	1,723	1,702		21	1,588	28.98
Cities, towns, and villages	1,614	1,588	3	23	1,562	66.83
GARRETT	301	281		20	301	15.13
County	192	178		14	192	9.65
Cities, towns, and villages	109	103		6	109	26.76
HARFORD	777	502		275	740	23.13
County	387	137		250	387	12.09
Cities, towns, and villages	390	365		25	353	51.35
HOWARD	1,084	1,084			975	60.19
County	1,084	1,084			975	60.19
Cities, towns, and villages						
KENT	991	962	28	1	985	69.16
County	892	892			892	62.63
Cities, towns, and villages	99	70	28	1	93	20.88

[1] Includes $9,016,100, special assessment debt, and $8,535,259, net debt, of the Washington Suburban Sanitary Commission, not distributable by counties; also $156,000, funded or fixed debt, $20,000, all other debt, and $176,000, net debt, of the Maryland-National Capital Park and Planning Commission, not distributable by counties.

[2] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
MONTGOMERY	$8,142	$7,127	$506	$509	$8,103	$157.03
County	7,422	6,926	----	496	7,422	143.84
Cities, towns, and villages	159	101	45	13	120	10.65
Other civil divisions	561	100	461	----	561	(2)
PRINCE GEORGES	3,052	2,436	605	11	2,738	43.46
County	2,219	2,219	----	----	2,009	31.89
Cities, towns, and villages	833	217	605	11	729	32.23
QUEEN ANNES	266	219	----	47	266	18.26
County	194	157	----	37	194	13.31
Cities, towns, and villages	72	62	----	10	72	34.45
ST. MARYS	223	221	----	2	223	14.08
County	184	184	----	----	184	12.11
Cities, towns, and villages	39	37	----	2	39	51.05
SOMERSET	347	251	----	96	347	14.84
County	111	56	----	55	111	4.75
Cities, towns, and villages	236	195	----	41	236	48.91
TALBOT	917	787	----	130	930	50.09
County	574	419	----	155	574	30.86
Cities, towns, and villages	373	368	----	5	356	54.43
WASHINGTON	7,378	7,160	11	207	7,378	110.28
County	1,827	1,639	----	188	1,827	27.31
Cities, towns, and villages	5,551	5,521	11	19	5,551	140.22
WICOMICO	1,683	1,541	68	74	1,670	52.52
County	680	606	----	74	680	21.38
Cities, towns, and villages	1,003	935	68	----	990	66.45
WORCESTER	1,048	878	----	170	1,013	46.85
County	647	497	----	150	647	29.92
Cities, towns, and villages	401	381	----	20	366	55.13
BALTIMORE CITY [3]	195,003	195,003	----	----	164,317	201.99

[2] Not computed.
[3] No separate county organization; city has both city and county functions.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	**$211,916**	**$210,634**	**$787**	**$495**	**$180,314**	**$169.85**
30,000 population and over	204,410	204,163	16	231	173,233	196.21
Baltimore	195,003	195,003			164,317	201.99
Cumberland	4,067	3,820	16	231	3,576	93.86
Hagerstown	5,340	5,340			5,340	170.61
8,000 to 30,000 population	2,895	2,817	68	10	2,760	57.62
Frederick	1,286	1,276		10	1,249	83.83
Annapolis	470	470			391	30.79
Salisbury	905	837	68		897	77 33
Cambridge	234	234			223	25.63
2,500 to 8,000 population	2,749	2,171	494	84	2,551	46 48
Takoma Park	36		36			
Frostburg	422	403		19	421	75.34
Westminster	78	78			78	17.48
Hyattsville	128		120	8	128	30.02
Easton	264	264			264	64.52
Havre de Grace	309	291		18	286	71.77
Crisfield	184	168		16	184	47.79
Mount Rainier	286		286		278	72.55
Brunswick	279	273		6	270	73.55
Westernport	206	188	11	7	206	59.88
Elkton	100	99		1	91	27.32
Chestertown	63	38	25		58	20.65
Pocomoke City	172	165		7	138	52.89
Laurel	222	204	16	2	149	58.85
Less than 2,500 population	1,862	1,483	200	170	1,770	23.32

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Grand total	$261,168	$120,954	$59,546	$158.28	$81.43	$44.76
State government	31,198	22,120	7,334	18.99	14.90	5.56
Counties	39,886	7,893	2,859	47.88	10.82	3.78
Cities, towns, and villages	180,314	88,020	49,353	109.85	91.52	66.77
Other civil divisions	[1] 9,770	2,012	----------	(2)	(2)	----------
Allegany	6,626	4,326	1,163	82.11	60.18	17.83
Anne Arundel	4,224	693	722	73.85	15.09	18.26
Baltimore	13,906	150	20	104.48	1.03	.15
Calvert	475	53	4	49.85	5.44	.34
Caroline	555	206	136	31.92	11.02	6.72
Carroll	588	239	124	16.20	6.97	3.65
Cecil	548	687	184	20.92	29.07	7.73
Charles	174	42	50	10.76	2.32	3.05
Dorchester	1,027	511	291	38.30	18.33	10.08
Frederick	3,150	1,550	1,201	57.48	29.51	22.69
Garrett	301	255	126	15.13	12.94	6.04
Harford	740	226	140	23.13	7.64	5.01
Howard	975	295	25	60.19	18.62	1.55
Kent	985	205	71	69.16	13.66	4.20
Montgomery	8,103	2,060	270	157.03	57.77	8.28
Prince Georges	2,738	1,401	214	43.46	30.99	5.61
Queen Annes	266	266	112	18.26	16.63	6.65
St. Marys	223	181	59	14.68	11.23	3.47
Somerset	347	216	200	14.84	8.80	7.52
Talbot	930	587	175	50.00	32.06	8.89
Washington	7,378	4,169	123	110.28	66.92	2.41
Wicomico	1,670	186	195	52.52	6.51	6.93
Worcester	1,013	411	281	46.85	18.34	12.68
Baltimore city [3]	164,317	79,910	46,326	201.99	104.84	80.63

[1] Includes $8,535,259, debt of the Washington Suburban Sanitary Commission, and $176,000, debt of the Maryland-National Capital Park and Planning Commission, not distributable by counties.
[2] Not computed
[3] No separate county organization; city has both city and county functions.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1931			1922	1912	1931	1922	1912
	Total	Real property and improvements	Personal property					
State total	[1] $2,761,586	$1,952,567	$809,019	[2] $1,685,496	[3] $1,235,458	$1,673.09	$1,134.69	$923.77
Allegany	85,501	71,289	14,212	63,841	39,142	1,059.49	888.19	599.94
Anne Arundel	53,080	45,402	8,278	26,012	21,353	938.46	566.20	530.86
Baltimore	222,413	158,858	63,555	119,373	159,045	1,671.02	1,534.53	1,199.30
Calvert	5,675	4,901	774	3,789	3,136	595.61	388.86	302.80
Caroline	15,721	11,758	3,963	13,865	11,304	904.18	743.36	560.16
Carroll	38,604	27,837	10,767	33,120	24,073	1,063.47	964.88	703.92
Cecil	39,330	30,463	8,867	23,032	15,866	1,501.15	1,000.87	667.79
Charles	10,056	8,477	1,579	7,042	5,927	622.05	390.26	361.73
Dorchester	23,117	17,329	5,788	18,134	14,003	862.16	650.09	484.56
Frederick	62,386	46,768	15,618	43,869	30,812	1,138.43	834.95	582.28
Garrett	20,458	19,032	1,426	15,512	11,871	1,028.04	788.29	568.40
Harford	49,789	43,627	6,162	27,951	19,916	1,555.91	943.27	712.15
Howard	20,420	16,418	4,002	15,639	11,180	1,260.49	988.19	694.15
Kent	17,161	13,046	4,115	13,243	10,618	1,204.96	881.36	626.18
Montgomery	98,930	79,451	19,479	39,203	20,844	1,917.25	1,099.68	639.00
Prince Georges	66,496	60,571	5,925	33,079	17,585	1,055.49	731.83	460.63
Queen Annes	16,815	15,618	1,197	13,135	10,688	1,154.00	820.00	634.73
St. Marys	8,736	6,995	1,741	6,158	5,051	575.15	382.21	296.61
Somerset	12,299	9,605	2,694	10,194	8,085	526.00	414.34	303.76
Talbot	22,669	17,532	5,137	15,705	12,978	1,218.76	857.94	661.48
Washington	79,517	65,396	14,121	53,504	35,980	1,188.59	858.96	704.47
Wicomico	27,151	20,625	6,526	19,069	12,598	853.81	668.80	448.27
Worcester	22,032	16,829	5,203	14,343	9,600	1,018.87	639.47	433.25
Baltimore city [4]	1,742,630	1,144,740	597,890	1,056,084	723,800	2,142.14	1,385.53	1,259.71

[1] Includes valuation of railroad property and also valuation of household furniture under $500 value, not taxed for State purposes.

[2] Includes valuation of railroad property and for some counties the valuation of household furniture, not taxed for State purposes; and also includes merchandise and raw materials taxed for State purposes but exempt by city of Baltimore.

[3] Includes valuation of railroad property not taxed for State purposes.

[4] No separate county organization; city has both city and county functions.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, TOWNS, AND VILLAGES, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX							AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1931					1922	1912	1931	1922	1912
	Total	State	County	Cities, towns, and villages	Other civil divisions					
State total	$55,158	$6,275	$14,332	$34,259	$292	$40,026	$16,360	$2.00	$2.37	$1.32
Allegany	1,901	210	1,197	494	----	1,443	568	2.22	2.26	1.45
Anne Arundel	1,470	127	1,241	102	----	683	323	2.74	2.63	1.51
Baltimore	3,605	491	3,114	----	----	2,148	1,731	1.62	1.80	1.09
Calvert	137	14	113	10	----	114	33	2.41	3.01	1.05
Caroline	266	36	198	32	----	271	146	1.69	1.95	1.29
Carroll	724	87	580	57	----	586	227	1.88	1.77	.94
Cecil	574	87	444	43	----	417	251	1.46	1.76	1.58
Charles	152	24	124	4	----	135	63	1.51	1.92	1.06
Dorchester	501	54	374	73	----	429	229	2.17	2.37	1.64
Frederick	1,286	145	920	221	----	846	418	2.06	1.93	1.36
Garrett	388	49	318	21	----	320	141	1.90	2.06	1.19
Harford	800	113	609	78	----	565	253	1.61	2.02	1.27
Howard	387	48	335	4	----	257	141	1.90	1.64	1.26
Kent	307	39	240	28	----	255	146	1.79	1.93	1.37
Montgomery	1,707	231	1,186	84	266	934	256	1.79	1.62	1.23
Prince Georges	1,251	157	963	105	26	602	209	1.88	1.82	1.19
Queen Annes	282	40	226	16	----	235	126	1.68	1.79	1.18
St. Marys	155	22	130	3	----	126	50	1.77	2.05	.99
Somerset	244	28	187	29	----	274	135	1.98	2.69	1.07
Talbot	391	53	283	55	----	341	178	1.72	2.17	1.37
Washington	1,475	181	874	420	----	1,321	388	1.85	2.47	1.08
Wicomico	543	64	370	109	----	408	166	2.00	2.14	1.32
Worcester	424	50	306	68	----	292	139	1.92	2.04	1.45
Baltimore city [1]	36,128	3,926	----	32,203	----	27,324	10,044	2.07	2.59	1.39

[1] No separate county organization; city has both city and county functions.

MASSACHUSETTS

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Massachusetts relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 14 counties, the 355 cities and towns, the 48 fire and water districts, and the 4 other civil divisions (electric light districts, sewer districts, and reclamation districts), or a total of 422 political units that have power to levy taxes or incur debt.

The data for Massachusetts were compiled largely from reports on file in the Department of Corporations and Taxation, Boston, Mass.

Fiscal year.—For Massachusetts the fiscal year reported for the State government is that ending November 30, 1931, while the statistics for the counties, the cities and towns, the fire and water districts, and the other civil divisions are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—Although Massachusetts is entirely urban, there is, with but one exception, a difference between the estimated population of the cities and towns of a county and the estimated population of the county, as shown in table 1. This is due to the fact that the population of certain cities and towns was estimated as of a different date from that of the county.

The estimated population of Massachusetts on January 1, 1932, was 4,290,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1931.—The following statement discloses that for Massachusetts the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts. The State government, the counties, and the cities and towns show an excess of governmental costs over revenue receipts, but for the fire and water districts and the other civil divisions an excess of revenue receipts over governmental costs is shown.

Although the aggregate of governmental costs, including those for capital outlays, is $29,134,496 more than the revenue receipts, the revenue receipts exceed governmental costs, exclusive of capital outlays, by $73,307,946.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING-FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Percent of total	Total	Percent of total	Total	Percent of total	Total	Percent of total
Total	$384,018,342	100.0	$413,152,838	100.0	$436,599,547	100.0	$231,212,331	100.0
State government	74,020,060	19.3	74,058,631	17.9	62,855,962	14.4	7,500,000	3.2
Counties	11,395,056	3.0	11,654,744	2.8	9,773,972	2.2	13,061,704	5.6
Cities and towns	297,911,550	77.6	326,829,670	79.1	360,738,750	82.6	210,322,018	91.0
Fire and water districts	665,931	.2	586,869	.1	1,477,123	.3	311,323	.1
Other civil divisions	25,745	(1)	22,924	(1)	1,753,740	.4	17,286	(1)

[1] Less than one tenth of 1 percent.

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Massachusetts and all subdivisions of the State amounted to $384,018,342, or an average of $89.51 for each person in the State. Of this amount $74,020,060 was for the State; $11,395,056 for the counties; $297,911,550 for the cities and towns; $665,931 for the fire and water districts; and $25,745 for the other civil divisions. The revenues collected include $219,913,145, general property taxes; $58,740,028, special taxes; $2,593,009, poll taxes; $27,194,003, licenses and permits; $4,321,588, special assessments; $13,940,406, subventions, donations, and pension assessments; $12,821,297, interest, rents, and highway privileges; $26,979,487, earnings of public service enterprises; $16,229,403, earnings of general departments; and $1,285,976, fines, forfeits, and escheats. Of the $13,940,406 classified as subventions, donations, and pension assessments, $4,608,617 represents subventions by the Federal Government to the State, principally for highways.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities and towns having a population of 2,500 and over.

For 1912 and 1922 receipts from poll taxes are shown separately for the cities and towns of the various population groups; for 1931, however, poll taxes are shown separately for the group of cities of 30,000 population and over, but are included with general property taxes for all cities and towns having less than 30,000 population. The combined total of general property taxes and poll taxes of the State, the counties, and the cities and towns having a population of 2,500 and over amounted to $70,435,000 in 1912, $154,435,000 in 1922, and $214,318,528 in 1931, this being an increase of 38.8 percent from 1922 to 1931, and 204.3 percent from 1912 to 1931. Special taxes amounted to $12,279,000 in 1912, $38,678,000 in 1922, and $57,286,646 in 1931. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to $7,127,000 in 1912, $8,584,000 in 1922, and $27,165,250 in 1931. Special assessments amounted to $7,113,000 in 1912, $3,961,000 in 1922, and $4,293,902 in 1931.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Massachusetts and all subdivisions of the State for 1931 amounted to $413,152,838, or an average expenditure of $96.31 per person. Of the total amount expended, $74,058,631 was disbursed by the State government; $11,654,744 by the counties; $326,829,670 by the cities and towns; $586,869 by the fire and water districts; and $22,924 by other civil divisions. The total comprises $272,263,354 for operation and maintenance of general departments; $17,713,020 for operation and maintenance of public-service enterprises; $20,734,022 for interest on debt; and $102,442,442 for outlays or permanent improvements.

The payments for operation and maintenance of general departments are distributed as follows: General government, $23,267,192; protection to person and property, $42,028,943; health and sanitation, $22,095,971; development and conservation of natural resources by the State government, $1,850,663; highways, $26,441,084; charities, hospitals, and corrections, $49,123,142; schools, $81,607,734; libraries, $4,133,039; recreation, $7,517,326; and miscellaneous, $14,198,260. Expenditures for maintenance of schools other than schools of the State government and those for cities of over 30,000 population may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data were limited to States, counties, and cities and towns with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1931 the payments for operation and maintenance of general departments and public-service enter-

prises of the State, counties, and cities and towns having a population of 2,500 and over increased from $87,159,000 to $278,719,464, or 219.8 percent; interest payments, from $16,439,000 to $20,331,070, or 23.7 percent; and outlay payments, from $20,940,000 to $97,618,401, or 366.2 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking-fund assets of the State government, and of the counties, the cities and towns, the fire and water districts, and the other civil divisions, by counties.

The total debt reported for the State government in tables 5 and 7 includes an amount classified by the State as contingent. This debt was contracted in the interest of certain cities and towns in the Metropolitan district from which the State exacts payments for interest and sinking-fund accumulations.

Table 6 presents for the individual cities and towns, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking-fund assets, for the year 1931. The aggregate debt of the cities and towns in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1931, 1922, and 1912, covering the gross debt less sinking-fund assets—total and per capita—of the government of the State, the counties, the cities and towns, the fire and water districts, and the other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all the minor civil divisions of the county.

For 1931 the combined gross debt of Massachusetts and all subdivisions of the State less sinking-fund assets set aside to meet such debt was $436,599,547, or an average per capita of $101.77. In 1922 the average per capita was $82.30, and in 1912, $75.28.

Of the total debt reported for 1931, $62,855,962 was for the State government; $9,773,972 for the counties; $360,738,750 for the cities and towns; $1,477,123 for the fire and water districts; and $1,753,740 for the other civil divisions.

The gross debt of the State government, less sinking-fund assets, decreased 18.4 percent from 1922 to 1931 and 21 percent from 1912 to 1931. Similar debt for all minor civil divisions combined increased 47.8 percent from 1922 to 1931 and 99.2 percent from 1912 to 1931.

ASSESSED VALUATIONS

In Massachusetts all real property situated within the Commonwealth, and all personal property of the inhabitants of the Commonwealth, unless expressly exempted, are subject to taxation. Real estate is assessed in the town where it lies, and taxable personal property, within or without the Commonwealth, is assessed to the owner in the town where he is an inhabitant on April 1, except as otherwise provided. Taxes for State, county, town, and for fire and water and other districts are assessed by the several town assessors.

The assessed valuation of all property in Massachusetts subject to levies of the general property tax was $7,442,794,863 in 1931 as compared with $5,677,715,000 in 1922 and $4,803,079,000 in 1912. The per capita assessed valuation increased from $1,353.47 in 1912 to $1,428.96 in 1922, and to $1,734.92 in 1931.

TAX LEVIES

In Massachusetts taxes are payable in each civil division in which assessed not later than October 15 of each year, unless an earlier date has been fixed.

Each town has one or more collectors of taxes and 3 or 5 assessors. Each assessor in every city or town except Boston is elected or appointed to hold office for 3 years, or until his successor is duly elected or appointed. Each city has one or more collectors of taxes and 3, 5, 7, or 9 assessors. Any town may authorize its treasurer to collect taxes.

The total levies of the general property tax for the State and all subdivisions were $82,566,000 for 1912, $156,285,000 for 1922, and $231,212,331 for 1931, this being a per capita of $23.27, $39.33, and $53.90, respectively.

Of the total levies reported for 1931, $7,500,000 was for the State government; $13,061,704 for the counties; $210,322,018 for the cities and towns; $311,323 for the fire and water districts; and $17,286 for the other civil divisions. The average rate of levy per $100 of the assessed valuation was $1.72 for 1912, $2.75 for 1922, and $3.11 for 1931.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, FIRE AND WATER DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes					Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special		Poll	Licenses and permits						
						Income	All other								
Grand total	4,290,000	$384,019	$89.51	[2] $308,440	$219,913	$23,766	[2] $34,974	$2,593	$27,194	$4,322	$1,286	$9,710	$4,230	$12,821	$16,230	$26,980
State government	(1)	74,020	17.30	[2] 56,269	7,500	721	[2] 22,922	1,260	23,866	1,586	610	4,609	1,912	4,151	4,431	452
Counties	[3] 3,402,900	11,395	3.35	9,475	9,100				375		100	153	6	74	1,587	
Cities and towns	(1)	297,912	69.28	242,393	203,010	23,045	12,052	1,333	2,953	2,736	576	4,948	2,310	8,591	10,204	26,154
Fire and water districts		666	(4)	287	287								2	5	8	364
Other civil divisions		26	(4)	16	16											10
BARNSTABLE	33,300	2,979	89.46	2,574	2,252	250	54		18	2	7	99	5	44	129	119
County	33,300	303	9.10	262	254				8		1	2			38	
Cities and towns	32,295	2,623	81.22	2,262	1,948	250	54		10	2	6	97	5	44	88	119
Fire and water districts		53	(4)	50	50										3	
BERKSHIRE	122,000	6,714	55.03	5,642	4,603	604	339	28	68	110	12	312	12	49	260	317
County	122,000	490	4.02	464	448				16		1			3	22	
Cities and towns	121,623	6,120	50.32	5,148	4,125	604	339	28	52	110	11	312	12	46	235	246
Fire and water districts		104	(4)	30	30										3	71
BRISTOL	365,500	21,077	57.67	17,489	14,175	1,689	1,257	116	252	29	34	421	63	265	719	2,057
County	365,500	844	2.31	678	637				41		11	29		4	122	
Cities and towns	[1] 366,240	20,161	55.05	16,767	13,494	1,689	1,257	116	211	29	23	392	63	260	597	2,030
Fire and water districts		47	(4)	29	29									1		17
Other civil divisions		25	(4)	15	15											10
DUKES	5,100	498	97.65	431	369	49	10		3		2	16		5	15	29
County	5,100	52	10.20	48	47				1		1				3	
Cities and towns	4,953	446	90.05	383	322	49	10		2		1	16		5	12	29

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. V.
[2] Includes $11,688,583, inheritance taxes, for State purposes only.
[3] Excludes population of Suffolk County.
[4] Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, FIRE AND WATER DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—*Continued*

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS													
		Total	Per capita	Taxes						Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special		Poll	Licenses and permits							
						Income	All other									
ESSEX	500,800	$30,335	$60.57	$24,548	$20,488	$2,363	$1,276	$152	$269	$183	$66	$461	$21	$358	$1,506	$3,192
County	500,800	1,779	3.55	1,284	1,243				41		15	68		11	401	
Cities and towns	[1] 502,824	28,548	56.78	23,261	19,242	2,363	1,276	152	228	183	51	393	21	347	1,105	3,187
Fire and water districts		8	(4)	3	3											5
Other civil divisions																
FRANKLIN	49,709	2,971	59.78	2,284	1,855	295	122		12	7	8	274	9	45	154	190
County	49,709	228	4.59	205	196				9		1			1	21	
Cities and towns	[1] 49,731	2,642	53.13	2,023	1,603	295	122		3	7	7	274	9	44	132	146
Fire and water districts		100	(4)	55	55										1	44
Other civil divisions		1	(4)	1	1											
HAMPDEN	341,500	25,179	73.73	19,771	16,097	1,889	1,365	126	294	168	90	410	120	229	844	3,547
County	341,500	1,256	3.68	1,143	1,110				33		12	6	6	10	79	
Cities and towns	339,631	23,882	70.32	18,607	14,966	1,889	1,365	126	261	168	78	404	114	219	765	3,527
Fire and water districts		41	(4)	21	21											20
HAMPSHIRE	73,300	3,895	53.14	2,921	2,407	346	151		17	12	13	281	40	84	253	291
County	73,300	402	5.48	305	294				11		2			3	92	
Cities and towns	73,196	3,404	46.51	2,572	2,069	346	151		*6*	*12*	*11*	281	40	80	160	248
Fire and water districts		89	(4)	44	44									1	1	43
MIDDLESEX	961,700	62,308	64.79	51,035	43,629	4,674	1,872	313	547	851	118	817	714	801	2,226	5,746
County	961,700	2,781	2.89	2,435	2,352				83		31	2		27	286	
Cities and towns	955,031	59,467	62.27	48,595	41,272	4,674	1,872	313	464	851	87	815	714	773	1,940	5,692
Fire and water districts		*60*	(4)	5	5									1		54
NANTUCKET	3,800	318	83.68	289	251	29	7		2	1	1	4	2	6	6	9
County	3,800	22	5.79	20	19				1						2	
Cities and towns	3,678	296	80.48	269	232	29	7		1	1	1	4	2	6	4	9

NORFOLK	313,100	23,663	75.58	19,325	16,466	1,833	713	67	246	362	32	339	57	252	878	2,418
County	313,100	992	3.17	778	737				41		5	37		3	169	
Cities and towns	309,552	22,647	73.16	18,544	15,726	1,833	713	67	205	362	27	302	57	249	709	2,397
Fire and water districts		24	(4)	3	3											21
PLYMOUTH	163,200	11,513	70.55	9,252	7,841	868	414	38	91	84	30	220	34	168	608	1,117
County	163,200	766	4.69	627	599				28		9	7		3	120	
Cities and towns	162,448	10,643	65.52	8,585	7,202	868	414	38	63	84	21	213	34	164	488	1,054
Fire and water districts		104	(4)	40	40									1		63
SUFFOLK	884,900	89,025	100.60	72,714	62,142	5,819	3,166	361	1,226	591	225	507	1,123	5,941	2,415	5,509
County [5]																
Cities and towns	884,900	89,025	100.60	72,714	62,142	5,819	3,166	361	1,226	591	225	507	1,123	5,941	2,415	5,509
WORCESTER	497,400	29,524	59.36	23,896	19,838	2,337	1,306	132	283	336	38	940	118	423	1,786	1,987
County	497,400	1,480	2.98	1,226	1,164				62		11	2		9	232	
Cities and towns	494,240	28,008	56.67	22,663	18,667	2,337	1,306	132	221	336	27	938	116	413	1,554	1,961
Fire and water districts		36	(4)	7	7								2	1		26
Other civil divisions																

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[4] Not computed.
[5] Tabulated as municipal; comprises Boston, Chelsea, Revere, and Winthrop town.

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TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931

[Revenue receipts expressed in thousands]

CITY OR TOWN	Estimated population[1]	REVENUE RECEIPTS													
		Total	Per capita	Taxes					Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special: Income	Special: All other	Poll	Licenses and permits						
Grand total	(4)	$297,912	$69.28	$242,393	[2]$203,010	$23,045	$12,052	[2]$1,333	$2,953	$2,736	$576	$4,948	$2,310	$8,591	$10,204	$26,154
30,000 population and over	2,815,009	211,361	75.08	174,738	146,159	15,521	8,954	1,333	2,771	2,122	428	1,745	1,916	7,004	7,050	16,358
Boston	785,200	82,890	105.57	67,363	57,469	5,360	3,041	322	1,171	534	217	460	1,123	5,906	2,164	5,123
Worcester	197,100	14,183	71.96	11,717	9,717	1,063	667	110	160	266	14	211	80	144	840	911
Springfield	152,200	11,371	74.71	9,745	7,938	917	648	82	160	123	53	88	99	77	455	731
Fall River	115,274	5,997	52.02	5,289	4,237	506	414	51	81	----	6	80	3	66	153	400
Cambridge	113,800	8,740	76.80	7,615	6,244	804	456	47	64	34	10	11	7	158	302	603
New Bedford	112,597	6,788	60.29	5,949	4,649	570	597	45	88	10	11	130	1	63	203	421
Somerville	105,200	4,724	44.90	3,989	3,321	394	156	51	67	59	9	25	12	12	176	442
Lynn	102,700	5,512	53.67	4,606	3,771	440	260	60	75	54	13	37	1	71	232	498
Lowell	100,234	5,051	50.39	4,331	3,589	421	267	39	15	25	17	127	----	14	178	359
Lawrence	85,068	4,555	53 55	4,134	3,242	416	373	42	61	12	8	46	----	14	78	263
Quincy	74,900	5,410	72.23	4,477	3,864	395	115	43	60	127	5	46	4	33	281	437
Newton	67,600	6,312	93.37	4,772	4,130	427	87	38	90	197	4	73	571	59	80	556
Brockton	63,797	3,889	60.96	3,235	2,694	277	182	38	44	61	5	16	----	39	251	282
Medford	62,200	3,121	50.18	2,616	2,252	254	43	29	38	114	6	12	----	20	92	261
Malden	59,100	3,199	54.13	2,715	2,339	233	83	21	39	58	6	35	----	49	114	222
Holyoke	56,537	4,696	83.06	3,012	2,244	335	347	24	62	18	8	45	----	51	107	1,455
Pittsfield	50,600	2,737	54.09	2,374	1,928	237	134	28	47	104	5	29	----	8	64	153
Everett	49,400	3,039	61.52	2,626	2,226	233	111	24	32	27	7	28	----	28	102	221
Haverhill	48,710	2,699	55 41	2,257	1,907	213	74	28	35	20	3	32	1	26	176	184
Brookline	48,700	4,322	88.75	3,853	3,214	410	85	24	120	58	2	7	----	13	84	305

Chelsea	46,100	3,148	68.29	2,742	2,388	205	92	22	35	18	6	9		21	180	172
Chicopee	44,800	2,731	60.96	1,975	1,575	185	168	20	27	18	3	39		11	59	626
Salem	43,500	2,291	52.67	1,888	1,550	179	106	22	31	8	2	13	2	18	127	233
Fitchburg	40,692	2,353	57.82	1,917	1,569	182	110	22	34	13	1	38	4	31	208	141
Waltham	40,300	2,337	57.99	1,990	1,671	178	87	20	34	44	2	28		13	105	155
Arlington	38,200	2,470	64.66	2,109	1,835	184	38	22	30	75	2	30	5	24	42	183
Taunton	37,400	2,398	64.12	1,566	1,264	156	98	20	28	4		18	3	21	89	697
Watertown	36,600	2,311	63.14	2,031	1,718	176	90	22	25	10	1	7		9	49	204
Revere	36,500	2,087	57.18	1,845	1,614	171	25	17	18	31	2	25		5	59	120
8,000 to 30,000 population	857,643	50,978	59.44	39,683	[2] 33,473	4,158	1,945	(2)	107	528	73	746	204	823	1,850	7,071
Beverly	25,500	1,705	66.86	1,483	1,256	145	79		3	13	2	34		21	64	88
Northampton	24,800	1,178	47.50	943	768	103	69		3	8	4	35	11	35	50	92
Gloucester	24,400	1,448	59.34	1,192	1,003	121	62		6		3	22	4	20	29	178
Melrose	24,000	1,535	63.96	1,301	1,162	114	22		3	39	1	17	3	35	30	109
Belmont	23,600	1,814	76.86	1,354	1,220	114	18		2	48	2	17		21	28	344
Framingham	23,100	1,455	62.99	1,199	1,007	117	70		5	14	1	18		35	50	138
Leominster	22,200	1,007	45.36	806	660	91	53		2	9	1	21	4	14	38	114
Attleboro	22,100	1,189	53.80	992	836	97	56		3	8	2	19	1	28	33	106
Methuen	22,100	964	43.62	832	718	89	24		1	2		12	2	15	29	72
Weymouth	21,900	1,564	71.42	1,343	1,108	128	103		4	2	1	38		22	44	114
Peabody	21,700	1,613	74.33	958	758	109	89		2	3	4	13		16	108	511
North Adams	21,621	962	44.49	817	633	101	81		2	2	1	18		8	34	82
Westfield	20,000	1,401	70.05	807	653	102	47		5	1	2	30	10	21	51	479
Woburn	19,900	1,183	59.45	983	842	92	47		2		1	11		29	53	106
Gardner	19,800	914	46.16	736	591	85	56		4	9	2	13		13	47	94
Milton	17,600	1,313	74.60	1,049	893	108	48			57		16		16	17	158
West Springfield	17,200	1,140	66.28	977	815	96	64		2	2	2	20	1	18	16	104
Winthrop	17,100	900	52.63	764	671	83	8		2	8		13		9	12	94
Wakefield	16,900	1,390	82.25	863	757	81	23		2	23	3	12	5	15	34	435
Braintree	16,600	1,336	80.48	880	756	82	40		2	6	1	12		22	15	400
Dedham	15,900	983	61.82	902	803	82	16		1	16	1	14		16	29	5
Marlborough	15,700	812	51.72	660	577	61	21		1	5		13		16	52	66
Greenfield	15,500	911	58.77	750	599	97	53		1	6	2	12		13	25	103
Norwood	15,500	1,359	87.68	928	763	93	70		2	24	1	14		14	41	337
Saugus	15,400	655	42.53	573	493	70	9		1	3	1	8		9	15	46
Newburyport	15,084	619	41.04	475	397	54	23		1	2	1	7	6	22	26	80
Milford	15,000	597	39.80	535	456	58	19		2		1	10		17	32	2
Southbridge	14,300	568	39.72	502	433	47	20		2	2		24	3	11	24	2
Natick	14,000	892	63.71	658	571	65	19		3	5	1	9	35	26	102	56
Danvers	13,300	875	65.79	527	463	50	14				5	6		19	46	272

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. V.
[2] For the cities and towns of less than 30,000 population, poll tax is included with general property tax.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931—Continued

[Revenue receipts expressed in thousands]

CITY OR TOWN	Estimated population [1]	REVENUE RECEIPTS													
		Total	Per capita	Taxes						Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special		Poll	Licenses and permits							
						Income	All other									
8,000 to 30,000 population—Continued.																
Winchester	13,100	$981	$74.89	$844	$733	$86	$24	-------	$1	$26	-------	$12	-------	$17	$16	$66
Plymouth	13,042	794	60.88	703	546	88	67	-------	2	1	$2	13	-------	7	19	49
Webster	12,992	552	42.49	457	382	45	27	-------	3	1	-------	14	-------	10	32	38
Clinton	12,817	527	41.12	428	321	56	50	-------	1	1	1	14	-------	7	20	56
Adams	12,697	426	33.55	344	254	50	39	-------	1	4	1	12	-------	4	58	3
Wellesley	12,300	1,307	106.26	865	741	92	28	-------	4	27	1	14	-------	13	69	318
Amesbury	12,200	545	44.67	409	338	44	26	-------	1	3	2	8	-------	11	60	52
Fairhaven	11,600	459	39.57	391	332	45	11	-------	3	1	1	6	$27	12	19	2
Needham	11,500	986	85.74	831	738	65	25	-------	3	39	1	10	-------	31	21	53
Easthampton	11,300	438	38.76	360	283	49	27	-------	1	3	2	12	2	7	26	26
Athol	10,800	533	49.35	406	328	53	24	-------	1	-------	1	4	-------	4	24	94
Swampscott	10,700	779	72.80	645	555	73	16	-------	1	29	-------	10	-------	8	11	76
North Attleboro	10,400	603	57.98	379	324	37	17	-------	1	3	1	6	-------	6	27	181
Stoneham	10,400	671	64.52	496	439	44	11	-------	2	12	1	7	69	8	19	59
Andover	10,300	593	57.57	505	400	61	43	-------	1	3	-------	10	-------	16	9	50
Reading	10,200	1,013	99.31	553	456	54	12	-------	1	4	1	9	2	15	32	397
Lexington	10,000	876	87.60	722	648	61	11	-------	2	19	1	9	-------	12	35	78
Northbridge	9,713	416	42.83	383	299	41	42	-------	1	7	-------	10	-------	2	14	-------
Palmer	9,577	390	40.72	353	269	49	34	-------	1	-------	4	7	-------	4	20	2
Bridgewater	9,200	298	32.39	234	186	38	10	-------	-------	2	-------	5	-------	6	13	38
Dartmouth	9,200	443	48.15	396	345	44	5	-------	2	-------	-------	11	-------	5	11	20
Ludlow	9,100	418	45.93	391	349	38	3	-------	1	2	1	8	-------	5	10	1
Marblehead	8,900	854	95.96	554	486	56	11	-------	1	19	-------	7	-------	10	23	241
Hudson	8,600	474	55.12	277	229	31	17	-------	-------	1	1	5	-------	9	30	151
Middleboro	8,600	572	66.51	319	266	42	9	-------	2	1	1	4	19	7	37	184
Stoughton	8,400	377	44.88	319	268	34	16	-------	1	2	1	5	-------	9	10	31
Montague	8,200	371	45.24	330	266	47	17	-------	-------	1	3	6	-------	2	11	18

2,500 to 8,000 population	427,744	22,715	53.10	18,605	[1] 15,494	2,220	844	[2]	47	58	14	641	146	461	815	1,945
Whitman	7,638	346	45.30	290	238	36	16					5		8	20	23
Rockland	7,524	377	50.11	320	271	35	14				1	4		9	14	29
Concord	7,477	654	87.47	398	357	33	8				1	5		16	22	212
Ware	7,385	278	37.64	228	174	30	23		1		1	6	1	3	5	34
Walpole	7,273	583	80.16	437	342	49	46				3	7	53	6	16	61
Barnstable	7,271	584	80.32	550	472	60	14		4		1	9	2	5	16	1
Maynard	7,166	269	37.59	219	157	38	22		1	9	1	4		5	8	23
Agawam	7,095	329	46.37	283	232	42	7		2		2	8		7	8	21
Grafton	7,030	246	34.99	223	176	30	16		1			5		4	12	2
Franklin	7,028	388	55.21	327	264	37	25		1	1	1	4		4	15	36
Chelmsford	7,022	267	38.02	244	200	32	12				1	6		10	5	1
North Andover	6,961	362	52.00	323	269	33	20		1	1	1	4		3	10	20
Millbury	6,957	264	37.95	243	199	27	16		1			5		3	11	2
Dracut	6,912	210	30.38	191	152	33	6				1	6		5	7	
Shrewsbury	6,910	442	63.97	293	252	36	3		2			6		10	8	125
South Hadley	6,773	379	55.96	255	209	34	12			1	1	6	19	6	10	81
Hingham	6,657	639	95.99	461	411	42	7		1	2	2	7		10	46	111
Randolph	6,553	275	41.97	230	191	33	5		1			6		5	9	22
Westborough	6,409	236	36.82	188	163	20	4		1	9		8	3	5	6	17
Mansfield	6,364	468	73.54	299	256	30	12		1	1	1	5		4	11	147
Uxbridge	6,285	300	47.73	259	214	28	17					5		5	10	21
Spencer	6,272	222	35.40	169	144	18	7				1	13		10	16	13
Winchendon	6,202	283	45.63	213	165	30	17		1	9		3	10	9	17	22
Auburn	6,147	238	38.72	215	176	30	9					8		6	7	2
Great Barrington	5,934	314	52.92	290	231	37	21		1		1	5		1	16	1
Amherst	5,888	318	54.01	277	232	37	8				1	6	1	5	27	1
Billerica	5,880	309	62.76	314	264	33	16		1		1	5		9	13	27
Abington	5,872	264	44.96	214	174	28	11		1			4		5	11	30
Canton	5,816	363	62.41	319	268	30	20		1		2	5		5	8	24
Wareham	5,686	309	54.34	283	229	38	12		4		1	6		4	13	2
Ipswich	5,599	389	69.48	251	217	29	4		1	2	1	4	2	8	10	111
Tewksbury	5,585	140	25.07	116	101	13	2					20		2	2	
Somerset	5,398	342	63.36	292	252	36	4					6		3	7	34
Orange	5,365	254	47.34	208	172	24	12					3		4	16	23
Foxborough	5,347	231	43.20	214	180	21	13			1	1	3		3	4	5
Easton	5,298	248	46.81	184	147	27	9		1			4	27	23	10	
Monson	4,918	166	33.75	131	104	19	7		1			14		2	6	13
Falmouth	4,821	660	136.90	532	463	56	11		2		1	12		6	17	92
Seekonk	4,762	156	32.76	146	121	23	1		1			3		2	5	
Blackstone	4,674	129	27.60	113	93	17	3			1		6		1	8	

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] For the cities and towns of less than 30,000 population, poll tax is included with general property tax.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931—Continued

[Revenue receipts expressed in thousands]

CITY OR TOWN	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes					Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special		Licenses and permits							
						Income	All other	Poll							
2,500 to 8,000 population—Con															
Leicester	4,445	$173	$38.92	$147	$120	$21	$6			$1	$9		$4	$12	
Longmeadow	4,437	363	81.81	317	282	29	6		$4	1	4		6	7	$24
Westport	4,408	233	52.86	216	191	21	3	$1			6		5	4	2
Dudley	4,265	183	42.91	158	124	17	17		3		3		1	8	10
Dalton	4,220	261	47.63	173	130	23	20				3	$6	6	12	1
Templeton	4,159	179	43.04	126	102	18	6				9		4	6	34
Acushnet	4,092	146	35.68	130	108	18	4		1		6		5	4	
Medfield	4,066	113	27.79	91	79	10	2				8		2	3	9
Lee	4,061	164	40.38	147	115	20	12			1	2		4	9	1
Wilmington	4,013	213	53.08	182	155	24	2	1			4		5	7	15
Oxford	3,943	147	37.28	122	98	18	5	1	1		10		5	7	2
Swansea	3,941	146	37.05	120	98	19	2	1			8		10	8	
Williamstown	3,900	198	50.77	184	155	24	5				3		2	8	1
Holden	3,871	225	58.12	145	120	21	4		1		13		3	9	54
Provincetown	3,808	171	44.91	138	114	18	5	1		1	2		5	4	21
Warren	3,765	116	30.81	98	71	16	11				8		2	6	2
Nantucket	3,678	296	80.48	269	232	29	7	1	1	1	4	2	6	4	9
Rockport	3,630	240	66.12	197	174	18	5				3		4	7	29
Westford	3,600	185	51.39	171	129	21	21				3		2	8	1
East Bridgewater	3,591	212	59.04	181	135	20	25	1	1		3		4	10	13
Wrentham	3,584	135	37.67	108	91	10	6	1		3	8		2	1	13
Barre	3,510	150	42.74	120	94	16	10				16		2	5	7
Holbrook	3,353	157	46.82	130	108	17	5				3		5	3	16
Sharon	3,351	242	72.22	207	182	21	3	1			3		5	6	21
Weston	3,332	296	88.84	239	210	23	5	1			4		14	5	34

East Longmeadow	3,327	167	50.20	147	130	15	2				1	4		4	4	8
West Bridgewater	3,206	140	43.67	100	82	15	3				1	12		3	3	21
Bellingham	3,189	105	32.93	82	62	14	6				1	17		2	3	
Medway	3,153	154	48.84	120	99	16	5					10		4	9	11
Dighton	3,147	114	36.22	108	80	16	12					2		1	3	
Belchertown	3,139	91	28.99	57	45	11	1					24		3	6	1
Scituate	3,118	473	151.70	415	374	33	7		1	7	1	7		8	3	32
Cohasset	3,083	334	108.34	312	277	28	6		1			5		6	11	
Ayer	3,060	170	55.56	142	124	13	4		1			3		4	6	15
North Brookfield	3,013	136	45.14	90	74	10	6					12		5	13	16
Hopedale	2,973	135	45.41	122	83	18	21					2		4	7	
Wayland	2,937	173	58.90	143	123	17	3					3		5	10	12
Pepperell	2,922	162	55.44	117	93	13	11				1	10		5	11	18
Lancaster	2,897	125	43.15	99	86	11	2					10		3	3	10
Bourne	2,895	242	83.59	224	191	26	7				1	5		6	5	
Deerfield	2,882	137	47.54	118	95	18	4		1		1	2	2	2	12	
Holliston	2,864	135	47.14	113	99	12	2					8		4	10	
Hanover	2,808	175	62.32	131	106	14	11			1		5	14	7	6	11
Lenox	2,742	189	68.93	178	149	21	8					3		2	5	1
Norton	2,737	120	43.84	84	66	12	6				1	14		2	1	18
Wilbraham	2,719	141	51.86	113	94	13	6				1	18		2	2	5
Hadley	2,682	119	44.37	93	70	21	2					17	3	2	3	1
Kingston	2,672	135	50.52	105	87	14	4					2		7	7	14
Manchester	2,636	288	109.26	254	211	33	10					5		3	4	22
Rehoboth	2,610	106	40.61	77	67	9	1					22	1	2	4	
Bedford	2,603	137	52.63	101	90	9	2			1		11		5	7	12
Hopkinton	2,563	137	53.45	102	88	11	3					12		3	11	9
Less than 2,500 population	199,946	12,858	64.31	9,367	[2] 7,884	1,146	309	(1)	28	28	31	1,816	44	303	489	780

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. V.
[2] For the cities and towns of less than 30,000 population, poll tax is included with general property tax.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, FIRE AND WATER DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Totals expressed in *thousands*]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
			Operation and maintenance of general departments											
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous	Operation and maintenance of public-service enterprises	Interest	Outlays
Grand total	$413,153	$96.31	[1]$272,263	$23,268	$42,028	$22,096	$26,441	$49,123	$81,608	$4,133	$7,517	$14,199	$17,714	$20,734	$102,442
State government	74,058	17.31	[1] 43,474	6,438	4,064	2,909	1,676	17,236	5,640	116	257	3,297	229	1,181	29,174
Counties	11,655	3.43	7,686	3,561	852	665	300	1,490	573	63	53	129		306	3,663
Cities and towns	326,830	76.00	220,886	13,269	37,038	18,531	24,459	30,397	75,395	3,954	7,207	10,636	17,259	19,171	69,514
Fire and water districts	587	(2)	204		74							130	219	74	90
Other civil divisions	23	(2)	13				6					7	7	2	1
BARNSTABLE	3,520	105.71	2,228	263	278	144	404	192	795	26	31	95	88	80	1,124
County	260	7.81	242	71	20	57	53	21	17			3		7	11
Cities and towns	3,214	99.52	1,946	192	256	87	351	171	778	26	31	54	88	72	1,108
Fire and water districts	46	(2)	40		2							38		1	5
BERKSHIRE	7,343	60.19	5,370	417	582	293	883	692	2,089	92	60	262	181	272	1,520
County	275	2.25	245	122	24	8	1	51	19	3	9	8		18	12
Cities and towns	6,964	57.26	5,071	295	558	285	882	641	2,070	89	51	200	151	249	1,493
Fire and water districts	104	(2)	54									54	30	5	15
BRISTOL	19,978	54.66	14,980	1,043	2,598	1,189	1,348	2,215	5,438	183	222	744	1,298	1,600	2,100
County	798	2.18	652	315	65	28	26	108	91	7		12		28	118
Cities and towns	19,120	52.21	14,298	728	2,520	1,161	1,317	2,107	5,347	176	222	720	1,278	1,564	1,980
Fire and water districts	38	(2)	18		13							5	13	6	1
Other civil divisions	22	(2)	12				5					7	7	2	1
DUKES	458	89.80	328	47	47	25	58	24	109	4	10	4	17	20	93
County	30	5.88	27	14	2	5	1	4				1		3	
Cities and towns	428	86.41	301	33	45	20	57	20	109	4	10	3	17	17	93
ESSEX	32,678	65.25	23,848	1,693	4,072	2,149	2,920	3,154	7,884	351	568	1,057	2,319	1,395	5,116
County	1,406	2.81	1,372	522	115	233	84	230	165	11		12		21	13
Cities and towns	31,267	62.18	22,476	1,171	3,957	1,916	2,836	2,924	7,719	340	568	1,045	2,317	1,371	5,103
Fire and water districts	5	(2)											2	3	
Other civil divisions															

FRANKLIN	3,180	63.98	2,380	197	127	104	449	246	1,093	48	30	86	171	81	548
County	212	4.27	139	64	6	17	2	30	13	2	1	4		4	69
Cities and towns	2,878	57.87	2,207	133	116	87	446	216	1,080	46	29	54	129	68	474
Fire and water districts	89	(2)	33		5							28	42	9	5
Other civil divisions	1	(2)	1				1								
HAMPDEN	30,148	88.28	18,147	1,226	3,088	1,460	1,878	2,182	6,768	360	547	638	2,336	1,554	8,111
County	845	2.47	693	359	70	3	24	151	64	10		12		86	66
Cities and towns	29,251	86.13	17,436	867	3,002	1,457	1,854	2,031	6,704	350	547	624	2,326	1,459	8,030
Fire and water districts	52	(2)	18		16							2	10	9	15
HAMPSHIRE	4,427	60.40	3,166	297	334	192	577	351	1,230	63	16	106	209	97	955
County	350	4.77	247	105	22	59	2	36	16	1	2	4		10	93
Cities and towns	3,996	54.59	2,890	192	286	133	575	315	1,214	62	14	99	182	78	846
Fire and water districts	81	(2)	29		26							3	27	9	16
MIDDLESEX	68,382	71.11	44,672	3,357	7,659	4,270	4,880	4,295	15,640	810	1,594	2,167	3,657	3,688	16,365
County	4,198	4.37	1,967	977	299	102	42	434	50	11	14	38		76	2,155
Cities and towns	64,139	67.16	42,705	2,380	7,360	4,168	4,838	3,861	15,590	799	1,580	2,129	3,625	3,606	14,203
Fire and water districts	45	(2)											32	6	7
NANTUCKET	386	101.58	220	26	41	32	31	18	59	3		10	8	18	140
County	21	5.53	21	11	1	3	3	3							
Cities and towns	365	99.24	199	15	40	29	28	15	59	3		10	8	18	140
NORFOLK	25,051	80.01	15,915	1,239	2,661	1,311	2,261	1,450	5,693	299	597	404	1,508	1,266	6,362
County	730	2.33	697	332	116	45	34	83	73	2		12		12	21
Cities and towns	24,294	78.48	15,218	907	2,545	1,266	2,227	1,367	5,620	297	597	392	1,491	1,249	6,336
Fire and water districts	27	(2)											17	5	5
PLYMOUTH	12,963	79.43	8,365	719	1,300	683	1,262	960	2,918	116	139	268	786	467	3,345
County	596	3.65	486	231	26	65	21	113	21	4		5		28	82
Cities and towns	12,288	75.64	7,867	488	1,262	618	1,241	847	2,897	112	139	263	749	427	3,245
Fire and water districts	79	(2)	12		12								37	12	18
SUFFOLK	98,183	110.95	65,220	4,819	11,826	6,052	4,118	11,913	17,987	1,275	3,062	4,168	3,741	7,941	21,281
County [3]															
Cities and towns	98,183	110.95	65,220	4,819	11,826	6,052	4,118	11,913	17,987	1,275	3,062	4,168	3,741	7,941	21,281
WORCESTER	32,398	65.13	23,950	1,487	3,351	1,292	3,696	4,195	8,265	387	384	893	1,166	1,074	6,208
County	1,934	3.89	898	438	86	40	7	226	44	12	27	18		13	1,023
Cities and towns	30,443	61.60	23,052	1,049	3,265	1,252	3,689	3,969	8,221	375	357	875	1,157	1,052	5,182
Fire and water districts	21	(2)											9	9	3
Other civil divisions															

[1] Includes $1,850,663, payments for development and conservation of natural resources by State government.
[2] Not computed.
[3] Tabulated as *municipal*; comprises Boston, Chelsea, Revere, and Winthrop town.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY OR TOWN	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
Grand total	$326,830	$76.00	$220,386	$13,269	$37,038	$18,531	$24,459	$30,397	$75,395	$3,954	$7,207	$10,636	$17,259	$19,171	$69,514
30,000 population and over	230,754	81.97	157,035	9,043	28,942	14,944	13,698	23,290	49,565	2,750	6,248	8,555	10,371	15,592	47,756
Boston	92,399	117.68	60,713	4,573	10,955	5,710	3,744	11,372	16,303	1,236	2,927	3,893	3,553	7,507	20,626
Worcester	16,030	81.33	11,638	409	2,092	679	1,702	2,085	3,888	165	243	375	391	570	3,431
Springfield	14,987	98.47	9,116	382	1,682	869	918	1,058	3,318	224	414	251	330	856	4,685
Fall River	5,211	45.21	4,141	171	783	331	216	733	1,430	47	59	321	212	611	247
Cambridge	9,151	80.41	6,089	307	1,150	899	419	602	1,919	101	303	380	432	590	2,049
New Bedford	6,056	53.78	4,384	230	1,016	522	308	644	1,743	69	91	261	263	601	308
Somerville	5,524	52.51	4,073	235	784	490	376	307	1,356	81	196	248	200	307	944
Lynn	6,467	62.97	4,530	171	874	518	349	506	1,534	71	201	306	300	379	1,258
Lowell	5,486	54.73	4,098	230	875	438	317	473	1,406	40	65	254	351	316	721
Lawrence	5,048	59.34	3,861	158	778	449	452	335	1,411	52	72	154	326	249	612
Quincy	5,429	72.48	3,520	158	561	404	447	475	1,220	57	132	66	155	411	1,343
Newton	6,091	90.10	3,822	160	607	390	663	95	1,442	71	239	155	219	329	1,721
Brockton	3,960	62.07	2,865	146	556	310	301	331	994	35	60	132	166	194	735
Medford	3,259	52.40	2,350	142	406	250	198	109	1,022	28	97	98	137	267	505
Malden	3,208	54.28	2,400	96	491	258	223	247	799	47	112	127	138	222	448
Holyoke	5,280	93.39	2,951	164	629	298	262	335	938	46	78	201	1,044	233	1,052
Pittsfield	2,968	58.66	2,071	99	315	144	275	223	855	28	30	102	68	143	686
Everett	3,641	73.70	2,448	121	479	143	171	415	827	37	102	153	114	224	855
Haverhill	2,911	59.76	2,346	103	384	175	230	535	696	38	68	117	124	89	352
Brookline	4,334	88.99	3,082	148	696	356	445	128	908	60	261	80	230	197	825
Chelsea	2,675	58.03	2,297	115	506	180	187	386	683	22	68	150	75	211	92
Chicopee	3,339	74.53	1,774	103	326	115	148	307	648	18	26	83	430	108	1,027
Salem	2,280	52.41	1,912	92	326	151	270	347	515	27	70	114	193	101	69
Fitchburg	2,314	56.87	1,936	81	314	152	287	397	538	18	38	111	93	117	168
Waltham	2,675	66.38	1,920	101	301	187	145	277	653	40	91	125	116	149	490

Arlington	2,904	76.02	1,586	111	257	165	175	53	682	32	56	55	109	131	1,078
Taunton	2,509	67.09	1,446	76	274	99	181	159	555	15	42	45	434	147	482
Watertown	2,417	66.04	1,573	66	254	159	166	173	565	38	64	88	106	166	572
Revere	2,201	60.30	1,602	95	271	103	123	133	717	7	43	110	57	167	375
8,000 to 30,000 population	54,190	63.18	36,161	2,262	5,501	2,403	4,847	4,347	14,046	752	691	1,312	4,750	2,414	10,865
Beverly	1,811	71.02	1,367	69	273	101	182	166	500	37	15	24	64	64	316
Northampton	1,166	47.02	961	53	154	50	194	84	360	42	4	20	55	27	123
Gloucester	1,668	68.36	1,096	89	217	68	126	136	390	1	16	53	90	100	382
Melrose	1,405	58.54	1,034	76	188	98	96	47	395	23	45	66	66	95	210
Belmont	1,840	77.97	977	57	185	102	116	25	413	20	38	21	251	99	513
Framingham	1,504	65.11	1,006	67	176	90	136	90	382	30	8	27	91	91	316
Leominster	1,087	48.96	787	46	118	44	119	128	285	15	6	26	51	59	190
Attleboro	1,214	54.93	957	62	191	44	76	157	352	18	18	39	44	50	163
Methuen	1,005	45.48	732	40	109	53	136	92	287		3	12	53	44	176
Weymouth	1,531	69.91	1,087	62	165	59	156	145	414	24	30	32	56	76	312
Peabody	1,578	72.72	1,069	63	195	96	99	170	379	4	20	43	332	59	118
North Adams	967	44.73	814	50	135	50	112	108	294	21	8	36	50	39	64
Westfield	1,602	80.10	813	44	121	42	94	67	400	24	6	15	367	73	349
Woburn	1,450	72.86	863	59	126	49	91	106	328	25	28	51	63	86	438
Gardner	880	44.44	896	38	105	68	96	91	223	13	22	40	57	36	91
Milton	1,390	78.98	833	48	188	68	119	16	313	23	27	31	89	85	383
West Springfield	1,169	67.97	778	44	121	45	84	90	349	13	6	26	62	74	255
Winthrop	908	53.10	608	36	94	59	64	22	284	10	24	15	56	56	188
Wakefield	1,299	76.86	740	29	109	56	77	66	319	28	25	31	275	68	216
Braintree	1,719	103.55	698	50	96	31	94	70	301	16	20	20	286	61	674
Dedham	1,080	67.92	787	37	121	59	90	98	312	20	23	27	18	33	242
Marlborough	1,049	66.82	634	44	105	38	107	102	196	9	6	27	32	42	341
Greenfield	1,002	64.65	693	38	59	39	117	67	316	18	17	22	94	30	185
Norwood	1,337	86.26	794	95	103	61	88	49	352	18	12	16	215	73	255
Saugus	751	48.77	543	48	73	25	48	72	220	8	13	36	54	19	135
Newburyport	715	47.40	536	28	90	38	76	69	189	16	9	21	52	22	105
Milford	609	40.60	539	25	58	30	73	97	209	5	5	37	3	16	51
Southbridge	537	37.55	481	27	75	21	65	85	174	11	3	20	5	13	38
Natick	926	66.14	726	33	96	37	92	180	238	17	9	24	15	40	145
Danvers	945	71.05	524	25	77	29	74	77	204	10	4	24	202	38	181
Winchester	1,218	92.98	691	59	109	66	105	26	260	11	32	23	47	48	432
Plymouth	782	59.96	644	34	99	49	97	69	245	11	20	20	46	20	72
Webster	519	39.95	445	35	45	29	56	95	157	10	4	14	23	29	22
Clinton	626	48.94	535	29	62	24	61	144	169	13	7	26	47	9	35
Adams	636	50.09	474	28	29	25	39	153	164	12	2	22	6	24	132

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY OR TOWN	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments										Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous	Operation and maintenance of public-service enterprises	
8,000 to 30,000 population—Con.														
Wellesley	$1,466	$119 19	$742	$45	$152	$51	$99	$19	$308	$18	$35	$15	$214	$79	$431
Amesbury	465	38. 11	410	19	53	15	56	119	128	7	2	11	27	20	8
Fairhaven	642	55. 34	403	30	51	36	59	49	167		5	6		18	221
Needham	1,021	88. 78	587	41	84	36	84	62	237	9	19	15	28	72	334
Easthampton	560	49. 56	462	39	46	29	56	98	140	6	3	45	24	8	66
Athol	500	46. 30	381	20	45	15	67	44	160	7	5	18	73	18	28
Swampscott	734	68. 60	539	37	101	39	94	14	196	11	26	21	39	55	101
North Attleborough	627	60. 29	365	21	60	24	51	82	110	8	2	7	142	17	103
Stoneham	685	65. 87	455	26	67	28	79	36	179	9	11	20	37	35	158
Andover	563	54. 66	418	26	71	20	96	25	152	13	7	8	35	19	91
Reading	1,067	104. 61	515	28	82	30	57	41	244	8	4	21	311	29	212
Lexington	1,020	102. 00	579	59	91	34	95	19	230	15	15	21	48	56	337
Northbridge	390	40. 15	326	11	17	24	33	72	147	8	1	13	1	13	50
Palmer	387	40. 41	322	18	22	14	42	39	172	5		10	5	13	47
Bridgewater	339	36 85	235	13	28	11	27	26	119	5		6	9	23	72
Dartmouth	411	44. 67	351	22	20	21	79	39	162	4		4	22	28	10
Ludlow	498	54 73	375	18	38	25	63	34	179	6	3	9	1	16	106
Marblehead	1,019	114. 49	471	41	66	38	71	76	136	8	9	26	160	30	358
Hudson	468	54. 42	307	18	38	19	52	55	97	5	1	22	100	22	39
Middleborough	549	63. 84	353	23	52	19	50	54	138	9	1	7	123	10	63
Stoughton	474	56. 43	289	23	36	16	38	41	113	8	1	13	16	23	146
Montague	380	46. 34	314	17	14	16	44	44	159	7	6	7	18	12	36

2,500 to 8,000 population	28,012	60.81	17,521	1,193	1,809	786	3,276	1,993	7,500	291	175	498	1,493	838	6,166
Whitman	349	45.69	268	21	23	16	44	28	123	4	2	7	23	13	45
Rockland	385	51.57	296	16	25	15	37	32	129	6	3	13	31	13	48
Concord	687	91.88	380	18	64	28	70	21	150	16	6	7	148	31	128
Ware	309	41.84	250	16	16	15	48	36	104	2	2	11	27	8	24
Walpole	640	88.09	390	31	46	19	63	22	180	8	13	8	32	29	189
Barnstable	621	85.41	425	44	46	22	38	52	180	2	7	14	4	17	175
Maynard	282	39.41	241	13	20	18	41	32	105	4	1	7	17	11	10
Agawam	375	52.85	262	18	10	10	30	32	155	2		5	15	22	76
Grafton	247	35.14	224	14	13	6	39	35	105	7		5	4	6	13
Franklin	434	61.75	294	12	23	15	54	52	128	2	1	7	22	19	99
Chelmsford	285	40.59	229	15	20	8	50	21	107	3	2	3	4	10	42
North Andover	361	52.29	297	17	36	17	69	25	115	6	4	8	18	11	38
Millbury	247	35.50	218	15	18	7	29	37	96	2	1	13	4	8	17
Dracut	234	33.85	209	15	15	5	26	26	112	3		6		11	14
Shrewsbury	424	61.36	261	17	24	9	37	37	124	7	1	5	97	22	44
South Hadley	601	88.73	237	19	13	12	33	38	115	4	1	2	64	12	288
Bingham	629	95.99	394	27	81	19	80	25	138	1	12	11	93	13	139
Randolph	385	58.75	206	19	22	8	25	20	99	1		12	16	12	151
Westborough	296	46.19	179	17	13	9	40	17	69	4		10	14	6	97
Mansfield	514	80.77	280	26	30	13	51	35	110	5	1	9	131	13	90
Uxbridge	287	45.66	232	12	18	7	31	55	88	5	1	15	13	7	35
Spencer	247	39.38	198	13	15	8	49	31	66	4	1	11	5	8	36
Winchendon	343	55.30	274	13	18	11	54	66	98	6	1	7	18	11	40
Auburn	234	38.07	217	10	9	7	35	32	113	3		8	2	9	6
Great Barrington	335	56.45	260	18	16	11	58	27	110	10	4	6	4	6	65
Amherst	340	57.74	262	19	34	10	50	14	126	1	1	7	2	8	68
Billerica	464	78.91	259	18	30	9	56	21	119	1	1	4	24	14	167
Abington	301	51.26	242	13	21	10	48	33	100	7	5	5	23	10	26
Canton	430	73.93	287	19	42	21	52	27	88	6	6	6	37	11	115
Wareham	321	56.45	259	16	23	14	34	42	114	2	7	7	6	2	54
Ipswich	385	68.76	243	16	29	9	42	27	103	1	3	10	67	16	59
Tewksbury	145	25.96	116	10	8	3	32	5	56	1		1		3	26
Somerset	315	58.35	226	16	29	13	42	25	93	2	2	4	17	29	43
Orange	244	45.48	209	19	18	6	35	33	84	6	2	6	13	10	12
Foxborough	270	50.50	193	12	21	9	45	26	73	3		4	4	11	82
Easton	286	53.98	214	10	14	10	43	22	108			7		7	65
Monson	162	32.94	135	7	6	3	30	12	73	1		3	8	6	13
Falmouth	702	145.61	421	28	98	13	76	25	155	6	9	11	44	24	213
Seekonk	172	36.12	141	4	3	5	30	19	79			1		7	24
Blackstone	129	27.60	120	9	6	2	20	25	49	1		8		3	6

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY OR TOWN	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
2,500 to 8,000 population—Con.															
Leicester	$205	$46.12	$175	$7	$10	$3	$31	$43	$69	$3	$1	$8	----	$1	$26
Longmeadow	388	87.45	244	19	23	16	31	3	130	4	12	3	$13	20	111
Westport	212	48.09	176	15	12	12	43	15	76	1	----	2	2	9	25
Dudley	176	41.27	158	8	10	8	31	23	71	1	----	6	7	5	6
Dalton	208	49.29	173	12	11	5	34	17	79	4	4	7	5	8	22
Templeton	207	49.77	129	8	7	3	24	25	55	3	----	4	27	5	46
Acushnet	163	39.83	132	9	8	8	12	19	71	1	1	3	1	5	25
Medfield	242	59.52	87	8	9	4	23	7	32	2	----	2	6	5	144
Lee	174	42.85	148	10	12	5	31	21	64	2	1	2	2	4	20
Wilmington	220	54.82	157	10	22	5	30	13	70	1	1	5	16	19	28
Oxford	158	40.07	148	7	9	4	26	29	62	2	1	8	2	6	2
Swansea	158	40.09	127	8	8	4	33	9	62	2	----	1	----	5	26
Williamstown	204	52.31	156	11	5	9	24	15	87	3	----	2	3	7	38
Holden	240	62.00	153	10	8	5	26	16	82	3	----	3	42	9	36
Provincetown	334	87.71	134	12	16	8	16	15	60	1	----	6	31	7	162
Warren	156	41.43	139	7	13	4	25	19	63	3	1	4	2	4	11
Nantucket	365	99.24	199	15	40	29	28	15	59	3	----	10	8	18	140
Rockport	298	82.09	150	15	17	8	25	22	50	3	5	5	24	12	112
Westford	207	57.50	157	8	12	4	26	26	73	3	1	4	2	5	43
East Bridgewater	281	78.25	183	11	13	10	38	26	72	6	2	5	12	8	78
Wrentham	145	40.46	100	6	18	4	22	9	34	1	1	5	9	3	33
Barre	150	42.74	141	6	6	4	37	14	70	2	----	2	2	1	6
Holbrook	163	48.61	117	10	12	4	17	12	54	2	1	5	15	5	26
Sharon	252	75.20	181	13	19	5	41	9	81	4	1	5	11	12	48
Weston	450	135.05	182	16	27	5	43	4	65	9	8	5	23	14	231

East Longmeadow	167	50.20	138	11	6	4	17	16	78		1	5	7	5	17
West Bridgewater	141	43 98	116	8	11	4	31	8	49	2		3	9	3	13
Bellingham	116	36. 38	98	6	3	3	19	14	48	1		4		3	15
Medway	206	65. 33	119	10	9	5	26	15	47	1	1	5	6	7	74
Dighton	134	42. 58	98	6	4	7	7	13	59	1		1		1	35
Belchertown	133	42. 37	85	4	4	1	21	9	43	1		2	1	2	45
Scituate	1, 265	405. 71	357	26	101	22	83	22	85	3	4	11	26	15	867
Cohasset	333	108. 01	290	20	68	12	75	19	78	7	6	5	2	7	35
Ayer	226	73. 86	110	11	17	3	20	13	42	2	1	1	7	10	99
North Brookfield	130	43. 15	101	8	7	3	24	17	35	3		4	13	2	14
Hopedale	133	44. 74	128	8	23	4	16	12	53	6	4	2		4	1
Wayland	237	80. 69	135	10	12	4	35	11	52	6		5	15	5	82
Pepperell	158	54. 07	115	6	12	2	30	18	41	3	1	2	7	2	34
Lancaster	125	43. 15	103	11	12	4	20	9	39	5	1	2	12	1	9
Bourne	217	74. 96	179	16	24	8	29	13	79	5	1	4		2	36
Deerfield	136	47. 19	119	7	6	4	17	11	71	2		1		7	10
Holliston	223	77. 86	124	7	14	4	28	20	42	2		7		3	96
Hanover	237	84. 40	124	10	7	5	20	20	56	3		3	6	18	89
Lenox	218	79. 50	177	16	13	14	45	16	67			6	2	2	37
Norton	120	47 13	93	6	5	4	18	10	44	1		5	8	8	20
Wilbraham	148	54. 43	113	4	6	4	19	16	61	1		2	4	7	24
Hadley	128	47 73	104	5	4	3	20	6	64	1		1	1	2	21
Kingston	137	51. 27	100	8	7	5	15	15	42	3	3	2	7	3	27
Manchester	339	128. 60	239	18	47	19	55	14	66	6	11	3	27	9	64
Rehoboth	112	42 61	80	5	2	3	23	10	37					2	30
Bedford	145	55. 70	99	7	10	4	21	4	48	2		3	8	5	30
Hopkinton	150	58. 53	103	6	11	3	33	6	41			3	10	8	29
Less than 2,500 population	15, 874	79. 39	10, 169	771	786	398	2, 638	767	4, 284	161	93	271	645	327	4, 733

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, FIRE AND WATER DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
Grand total	[1] $543,344	$404,201	$47,878	[1] $436,600	$101.77
State government	[1] 121,067	20,626	176	[1] 62,856	14.60
Counties	9,774	5,382	4,392	9,774	2.87
Cities and towns	409,214	365,938	43,276	360,739	83.89
Fire and water districts	1,535	1,516	19	1,477	(2)
Other civil divisions	1,754	1,739	15	1,754	(2)
BARNSTABLE	1,808	1,515	293	1,808	54.29
County	118	118		118	3.54
Cities and towns	1,674	1,381	293	1,674	51.83
Fire and water districts	16	16		16	(2)
BERKSHIRE	5,558	4,494	1,064	5,541	45.42
County	103	103		103	.84
Cities and towns	5,347	4,283	1,064	5,347	43.96
Fire and water districts	108	108		91	(2)
BRISTOL	32,853	28,366	4,487	30,040	82.19
County	437	327	110	437	1.20
Cities and towns	32,236	27,863	4,373	29,423	80.50
Fire and water districts	148	144	4	148	(2)
Other civil divisions	32	32		32	(2)
DUKES	363	363		363	71.18
County	34	34		31	6.67
Cities and towns	329	329		329	66.42
ESSEX	34,851	28,468	6,383	34,089	68.07
County	332	75	257	332	.66
Cities and towns	32,734	26,623	6,111	31,972	63.84
Fire and water districts	65	65		65	(2)
Other civil divisions	1,720	1,705	15	1,720	(2)
FRANKLIN	1,793	1,554	239	1,752	35.25
County	400	350	50	400	8.05
Cities and towns	1,207	1,020	187	1,207	24.29
Fire and water districts	186	184	2	145	(2)
Other civil divisions					
HAMPDEN	37,544	31,806	5,738	37,362	109.41
County	1,740	1,740		1,740	5.10
Cities and towns	35,620	29,885	5,735	35,438	104.34
Fire and water districts	184	181	3	184	(2)
HAMPSHIRE	2,085	1,665	420	2,036	27.78
County	181	181		181	2.47
Cities and towns	1,669	1,259	410	1,620	22.13
Fire and water districts	235	225	10	235	(2)
MIDDLESEX	76,918	61,847	15,071	72,155	75.03
County	4,627	1,927	2,700	4,627	4.81
Cities and towns	72,155	59,784	12,371	67,392	70.57
Fire and water districts	136	136		136	(2)
NANTUCKET	380	380		380	100.00
County					
Cities and towns	380	380		380	103.32
NORFOLK	23,313	19,585	3,728	23,313	74.46
County	193	83	110	193	.62
Cities and towns	23,120	19,502	3,618	23,120	74.69
Fire and water districts					
PLYMOUTH	11,211	9,073	2,138	10,532	64.53
County	506	444	62	506	3.10
Cities and towns	10,435	8,359	2,076	9,756	60.06
Fire and water districts	270	270		270	(2)
SUFFOLK	167,249	165,247	2,002	129,059	145.85
County					
Cities and towns	167,249	165,247	2,002	129,059	145.85
WORCESTER	26,351	20,212	6,139	25,314	50.89
County	1,103		1,103	1,103	2.22
Cities and towns	25,059	20,023	5,036	24,022	48.60
Fire and water districts	187	187		187	(2)
Other civil divisions	2	2		2	(2)

[1] Includes debt of the metropolitan district, the gross debt being $91,265,287 and the sinking-fund assets $45,850,917.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY OR TOWN	GROSS DEBT			GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
Grand total	$409,214	$365,938	$43,276	$360,739	$83.89
30,000 population and over	331,849	303,484	28,365	284,110	100.93
Boston	160,181	160,181		122,355	155.83
Worcester	15,203	12,477	2,726	14,212	72.11
Springfield	21,377	18,352	3,025	21,377	140.45
Fall River	13,219	11,554	1,665	11,923	103.43
Cambridge	13,059	12,059	1,000	10,044	88.26
New Bedford	11,140	9,558	1,582	10,354	91.90
Somerville	4,625	3,325	1,300	4,625	43.96
Lynn	9,782	8,259	1,523	9,203	89.61
Lowell	6,619	4,551	2,068	6,619	66.04
Lawrence	6,047	4,797	1,250	6,001	70.54
Quincy	6,968	5,668	1,300	6,968	93.03
Newton	7,190	7,025	165	6,332	93.67
Brockton	4,497	3,647	850	3,818	59.85
Medford	5,320	4,220	1,100	5,235	84.16
Malden	3,876	2,876	1,000	3,588	60.71
Holyoke	5,928	4,678	1,250	5,771	102.07
Pittsfield	3,280	2,730	550	3,280	64.82
Everett	3,733	2,983	750	3,558	72.02
Haverhill	2,065	1,465	600	2,043	41.94
Brookline	2,767	2,767		2,767	56.82
Chelsea	3,270	2,454	816	2,906	63.04
Chicopee	2,696	2,096	600	2,696	60.18
Salem	2,567	1,899	668	2,567	59.01
Fitchburg	2,214	2,014	200	2,214	54.41
Waltham	3,301	2,901	400	3,270	81.14
Arlington	2,252	2,031	221	2,132	55.81
Taunton	3,179	2,909	270	2,758	73.74
Watertown	2,497	1,947	550	2,497	68.22
Revere	2,997	2,061	936	2,997	82.11
8,000 to 30,000 population	51,303	42,008	9,355	50,838	59.28
Beverly	1,502	1,202	300	1,502	58.90
Northampton	520	320	200	520	20.97
Gloucester	2,471	2,171	300	2,471	101.27
Melrose	1,495	1,145	350	1,495	62.29
Belmont	1,596	1,596		1,547	65.55
Framingham	2,280	1,880	400	2,280	98.70
Leominster	1,395	1,195	200	1,395	62.84
Attleboro	1,337	1,137	200	1,087	49.19
Methuen	1,019	794	225	994	44.98
Weymouth	1,347	1,047	300	1,347	61.51
Peabody	1,462	1,112	350	1,462	67.37
North Adams	787	587	200	787	36.40
Westfield	1,606	1,436	170	1,606	80.30
Woburn	1,992	1,592	400	1,992	100.10
Gardner	698	648	50	698	35.25
Milton	1,263	1,188	75	1,263	71.76
West Springfield	1,655	1,410	245	1,680	94.77
Winthrop	801	551	250	801	46.84
Wakefield	1,511	1,211	300	1,511	89.41
Braintree	1,549	1,224	325	1,549	93.31
Dedham	690	690		690	43.40
Marlborough	1,122	852	270	1,109	70.64
Greenfield	523	473	50	523	33.74
Norwood	1,423	1,221	202	1,423	91.81
Saugus	408	158	250	408	26.49
Newburyport	485	435	50	485	32.15
Milford	353	148	205	353	23.53
Southbridge	243	133	110	243	16.99
Natick	1,045	645	400	1,018	72.71
Danvers	864	864		774	58.20

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands

CITY OR TOWN	GROSS DEBT			GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
8,000 to 30,000 population—Continued					
Winchester	$1,246	$1,146	$100	$1,246	$95.11
Plymouth	358	258	100	358	27.45
Webster	718	493	225	718	55.26
Clinton	147	14	133	147	11.47
Adams	605	455	150	605	47.65
Wellesley	1,625	1,425	200	1,625	132.11
Amesbury	437	287	150	437	35.82
Fairhaven	408	318	90	408	35.17
Needham	1,522	1,222	300	1,522	132.35
Easthampton	178	58	120	178	15.75
Athol	368	318	50	322	29.81
Swampscott	855	755	100	855	79.91
North Attleborough	360	285	75	360	34.62
Stoneham	537	387	150	537	51.63
Andover	326	326		326	31.65
Reading	801	551	250	801	78.53
Lexington	1,223	923	300	1,223	122.30
Northbridge	209	204	5	209	21.52
Palmer	257	182	75	257	26.84
Bridgewater	569	504	65	569	61.85
Dartmouth	622	572	50	622	67.61
Ludlow	303	273	30	303	33.30
Marblehead	817	817		817	91.80
Hudson	479	459	20	479	55.70
Middleborough	211	161	50	211	24.53
Stoughton	541	351	190	541	64.40
Montague	199	199		199	24.27
2,500 to 8,000 population	19,335	15,162	4,173	19,201	44.90
Whitman	310	210	100	310	40.59
Rockland	366	231	135	366	48.64
Concord	745	670	75	674	90.14
Ware	142	102	40	142	19.23
Walpole	716	641	75	716	98.45
Barnstable	305	161	144	305	41.95
Maynard	298	298		298	41.64
Agawam	468	368	100	468	65.96
Grafton	127	52	75	127	18.07
Franklin	454	374	80	454	64.60
Chelmsford	173	98	75	173	24.64
North Andover	171	141	30	171	24.57
Millbury	166	66	100	166	23.86
Dracut	223	82	141	223	32.26
Shrewsbury	485	310	175	485	70.19
South Hadley	354	354		354	52.27
Hingham	238	238		238	35.75
Randolph	262	182	80	262	39.98
Westborough	150	75	75	150	23.40
Mansfield	315	243	72	255	40.07
Uxbridge	103	83	20	103	16.38
Spencer	179	144	35	179	28.54
Winchendon	249	199	50	249	40.15
Auburn	206	136	70	206	33.51
Great Barrington	103	103		103	17.36
Amherst	168	168		168	28.53
Billerica	312	287	25	312	53.06
Abington	214	74	140	214	36.44
Canton	162	87	75	162	27.85
Wareham	16	16		16	2.81

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY OR TOWN	GROSS DEBT			GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
2,500 to 8,000 population—Continued					
Ipswich	$337	$262	$75	$337	$60.19
Tewksbury	55	10	45	55	9.85
Somerset	641	641		641	118.75
Orange	232	142	90	232	43.24
Foxborough	358	253	105	358	66.95
Easton	150	135	15	150	28.31
Monson	115	95	20	115	23.38
Falmouth	579	569	10	579	120.10
Seekonk	132	107	25	132	27.72
Blackstone	47	32	15	47	10.06
Leicester	114	14	100	114	25.65
Longmeadow	470	395	75	470	105.93
Westport	176	51	125	176	39.93
Dudley	77	67	10	77	18.05
Dalton	118	115	3	118	27.96
Templeton	128	78	50	128	30.78
Acushnet	104	24	80	104	25.42
Medfield	294	279	15	294	72.31
Lee	103	28	75	103	25.36
Wilmington	458	343	115	458	114.13
Oxford	142	67	75	142	36.01
Swansea	94	94		94	23.85
Williamstown	92	92		92	23.59
Holden	200	185	15	200	51.67
Provincetown	178	128	50	178	46.74
Warren	98	58	40	98	26.03
Nantucket	380	380		380	103.32
Rockport	271	241	30	271	74.66
Westford	104	84	20	104	28.89
East Bridgewater	158	98	60	158	44.00
Wrentham	62	62		62	17.30
Barre	5	5		5	1.42
Holbrook	126	96	30	126	37.58
Sharon	277	182	95	277	82.66
Weston	492	492		492	147.66
East Longmeadow	79	59	20	79	23.75
West Bridgewater	66	41	25	66	20.59
Bellingham	59	29	30	59	18.50
Medway	177	117	60	177	56.14
Dighton					
Belchertown	35	35		35	11.15
Scituate	1,028	878	150	1,028	329.70
Cohasset	133	133		133	43.14
Ayer	165	132	33	165	53.92
North Brookfield	42	2	40	42	13.94
Hopedale	100	100		100	33.64
Wayland	119	69	50	119	40.52
Pepperell	27	27		27	9.24
Lancaster	9	9		9	3.11
Bourne	44	44		44	15.20
Deerfield	144	114	30	144	49.97
Holliston	141	86	55	141	49.23
Hanover	462	422	40	462	164.53
Lenox	27	12	15	27	9.85
Norton	155	130	25	155	56.03
Wilbraham	131	111	20	131	48.18
Hadley	40	25	15	40	14.91
Kingston	52	42	10	52	19.46
Manchester	193	173	20	193	73.22
Rehoboth	54	34	20	54	20.69
Bedford	171	131	40	171	65.69
Hopkinton	135	110	25	135	52.67
Less than 2,500 population	6,667	5,284	1,383	6,587	32.94

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, FIRE AND WATER DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Grand total	$436,600	$329,942	$267,129	$101.77	$82.30	$75.28
State government	[1] 62,856	76,996	79,551	14.60	19.38	22.78
Counties	9,774	9,764	3,113	2.87	3.13	1.13
Cities and towns	360,739	242,362	183,619	83.89	60.36	51.94
Fire and water districts	1,477	770	846	[2]	[2]	[2]
Other civil division	1,754	50		[2]	[2]	
Barnstable	1,808	700	558	54.29	26.26	20.26
Berkshire	5,541	5,211	3,904	45.12	45.30	36.02
Bristol	30,040	27,743	16,684	82.19	75.10	49.04
Dukes	363	141	122	71.18	32.32	27.02
Essex	34,089	23,235	18,829	68.07	47.01	40.73
Franklin	1,752	1,317	828	35.25	25.91	18.65
Hampden	37,362	24,063	11,216	109.41	75.66	45.08
Hampshire	2,036	1,328	776	27.78	18.65	11.98
Middlesex	72,155	42,695	29,613	75.03	52.95	42.08
Nantucket	380	15	48	100.00	5.51	16.24
Norfolk	23,313	10,559	8,218	74.46	45.67	44.92
Plymouth	10,532	9,367	5,110	64.53	58.46	33.14
Suffolk	129,059	90,619	79,666	145.48	105.57	101.28
Worcester	25,314	15,953	11,976	50.80	33.98	28.74

[1] Includes $45,414,370 for the metropolitan district.
[2] Not computed.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1931			1922	1912	1931	1922	1912
	Total	Real property and improvements	Personal property					
State total	$7,442,795	$6,383,675	$1,059,120	$5,677,715	[1] $4,803,079	$1,734.92	$1,428.96	$1,353.47
Barnstable	90,914	83,995	12,919	50,020	41,916	2,910.33	1,875.53	1,521.88
Berkshire	160,940	127,430	33,510	131,137	96,160	1,319.18	1,139.97	887.20
Bristol	447,682	347,255	100,427	507,051	285,004	1,224.85	1,372.57	837.77
Dukes	17,956	15,329	2,627	10,054	6,463	3,520.78	2,209.62	1,432.78
Essex	731,246	602,688	128,558	585,860	442,778	1,460.16	1,186.15	957.79
Franklin	71,548	55,832	15,716	57,437	33,996	1,439.60	1,120.68	766.06
Hampden	660,568	512,992	87,576	467,923	264,637	1,758.62	1,471.20	1,060.72
Hampshire	87,397	70,561	16,836	71,572	45,821	1,192.32	1,005.02	707.22
Middlesex	1,488,324	1,281,678	206,646	964,075	699,270	1,547.60	1,195.71	993.60
Nantucket	12,139	10,648	1,491	7,004	4,246	3,194.47	2,503.97	1,433.49
Norfolk	661,744	561,352	100,392	361,548	305,112	2,114.20	1,563.75	1,667.74
Plymouth	268,591	226,532	42,059	190,762	138,588	1,645.78	1,190.63	898.78
Suffolk	2,119,560	1,928,484	191,076	1,753,379	1,544,485	2,395.25	2,042.75	1,963.48
Worcester	678,186	558,899	119,287	519,893	341,234	1,363.46	1,107.52	818.74

[1] Includes $553,378,770, valuation of "corporate excess", not distributable by counties.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND TOWNS, FIRE AND WATER DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX								AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1931						1922	1912			
	Total	State	County	Cities and towns	Fire and water districts	Other civil divisions			1931	1922	1912
State total	$231,212	$7,500	$13,062	$210,322	$311	$17	$156,285	[1] $82,566	$3.11	$2.75	$1.72
Barnstable	2,527	86	255	2,129	57	-------	1,164	542	2.61	2.33	1.20
Berkshire	5,161	185	448	4,497	31	-------	3,463	1,633	3.21	2.64	1.70
Bristol	15,076	534	637	14,458	32	15	14,165	5,415	3.50	2.79	1.90
Dukes	393	17	47	329	-------	-------	198	88	2.19	1.97	1.36
Essex	22,284	760	1,243	20,278	3	-------	17,356	7,712	3.05	2.96	1.74
Franklin	2,000	87	196	1,663	52	2	1,566	606	2.80	2.73	1.78
Hampden	17,609	620	1,110	15,857	22	-------	12,895	4,281	2.93	2.75	1.62
Hampshire	2,681	101	293	2,240	47	-------	1,872	785	3.07	2.62	1.71
Middlesex	47,239	1,416	2,352	43,466	5	-------	29,090	13,034	3.17	3.02	1.86
Nantucket	269	10	17	242	-------	-------	140	64	2.22	2.00	1.51
Norfolk	17,641	605	737	16,284	15	-------	9,921	4,397	2.66	2.74	1.44
Plymouth	8,412	272	599	7,532	39	-------	5,822	2,444	3.14	3.05	1.76
Suffolk	67,497	2,080	3,964	61,453	-------	-------	44,066	25,052	3.18	2.51	1.66
Worcester	21,793	727	1,164	19,894	8	-------	14,577	5,969	3.21	2.80	1.75

[1] Includes $9,941,221, levy on "corporate excess", not distributable by counties.

INTRODUCTION

Scope of report.—The statistics herein presented for the State of Michigan relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies for the State government, the 83 counties, the 472 cities and villages, the 7,069 school districts, and the 1,268 townships, or a total of 8,893 political units that have power to levy taxes or incur debt.

The data for Michigan were compiled largely from reports on file in the offices of the auditor general's department and the department of public instruction, Lansing, Mich., and from reports received through correspondence.

Fiscal year.—For Michigan the fiscal year reported for the State government is that ending June 30, 1932, while the statistics for the counties, the cities and villages, the school districts, and the townships are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Michigan on January 1, 1932, was 4,962,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1932.—The following statement discloses that for Michigan the aggregate of revenue receipts is in excess of governmental costs by $12,969,352. The excess of revenue receipts over governmental costs was 0.1 percent for the State government, 20 percent for the counties, 1.4 percent for the school districts, and 1.5 percent for the townships. For the cities and villages, however, governmental costs were 1.2 percent in excess of revenue receipts.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Percent of total	Total	Percent of total	Total	Percent of total	Total	Percent of total
Total	$443,965,421	100.0	$430,996,069	100.0	$782,305,782	100.0	$266,717,413	100.0
State government	102,262,634	23.0	102,187,813	23.7	60,581,991	7.7	42,213,648	15.8
Counties	82,045,933	18.5	68,392,628	15.9	76,917,943	9.8	52,940,240	19.8
Cities and villages [1]	169,249,047	38.1	171,283,284	39.7	522,978,231	66.9	107,863,629	40.4
School districts [1]	80,889,845	18.2	79,756,541	18.5	115,704,645	14.8	59,270,837	22.2
Townships	9,517,962	2.1	9,375,803	2.2	6,122,972	.8	4,429,059	1.7

[1] Data for the schools of Detroit included with data for cities and villages.

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Michigan and all subdivisions of the State amounted to $443,965,421, or an average of $89.47 for each person in the State. Of this amount $102,262,634 was for the State; $82,045,933 for the counties; $169,249,047 for the cities and villages; $80,889,845 for the school districts; and $9,517,962 for the townships. The revenues collected include $244,261,092, general property taxes; $13,745,922, special taxes; $40,114,678, licenses and permits; $27,455,306, special assessments; $48,442,712, subventions, donations, and pension assessments; $6,434,131, interest, rents, and highway privileges; $36,472,520, earnings of public service enterprises; $25,556,002, earnings of general departments; and $1,483,058, fines, forfeits, and escheats. Of the $48,442,712 classified as subventions, donations, and pension assessments, $7,464,937 represents subventions by the Federal Government to the State, principally for highways.

The Covert road and the drain districts of Michigan are under county supervision, and the data for these districts are included with the data for the counties.

The schools of Detroit are under the jurisdiction of the city government. Therefore, the data for these schools are included with the data for the city.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities and villages having a population of 2,500 and over.

The general property taxes of the State, the counties, and the cities and villages having a population of 2,500 and over amounted to $36,412,000 in 1912, $113,220,000 in 1922, and $179,625,505 in 1932, this being an increase of 58.7 percent from 1922 to 1932, and 393.3 percent from 1912 to 1932. Special taxes amounted to $889,000 in 1912, $9,625,000 in 1922, and $13,737,764 in 1932. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to $3,140,000 in 1912, $13,734,000 in 1922, and $40,068,705 in 1932. Special assessments amounted to $3,071,000 in 1912, $10,699,000 in 1922, and $27,078,792 in 1932.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Michigan and all subdivisions of the State for 1932 amounted to $430,996,069, or an average expenditure of $86.86 per person. Of the total amount expended, $102,187,813 was disbursed by the State government; $68,392,628 by the counties; $171,283,284 by the cities and villages; $79,756,541 by the school districts; and $9,375,803 by the townships. The total comprises $290,937,055 for operation and maintenance of general departments; $23,704,315 for operation and maintenance of public-service enterprises; $41,217,663 for interest on debt; and $75,137,036 for outlays or permanent improvements.

Payments for operation and maintenance of general departments for the government of the cities and villages are not shown by departments in tables 3 and 4, neither are those of townships in table 3, for the reason that for the most part the reports secured for these units did not admit of this distribution. Payments for operation and maintenance of general departments for the government of the State, the counties, and the school districts are shown by departments in table 3. Expenditures for maintenance of schools other than schools of the State government and those for the city of Detroit may include certain other expenditures such as for elections, financial officers, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data for Michigan were limited to the State, counties, and cities and villages with a population of

2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1932 the payments for operation and maintenance of general departments and public-service enterprises of the State, counties, and cities and villages having a population of 2,500 and over increased from $40,611,000 to $239,595,998, or 490 percent; interest payments, from $1,900,000 to $34,748,797, or 1,728.9 percent; and outlay payments, from $13,681,000 to $63,202,004, or 362 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the cities and villages, the school districts, and the townships, by counties.

Table 6 presents for the individual cities and villages, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking-fund assets, for the year 1932. The aggregate debt of the cities and villages in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1932, 1922, and 1912, covering the gross debt less sinking fund assets—total and per capita—of the government of the State, the counties, the cities and villages, the school districts, and the townships. The amounts shown opposite the name of each county represent the combined debt of the county government and all the minor civil divisions of the county.

For 1932 the combined gross debt of Michigan and all subdivisions of the State less sinking-fund assets set aside to meet such debt was $782,305,782, or an average per capita of $157.66. In 1922 the average per capita was $94.09, and in 1912, $20.43.

Of the total debt reported for 1932, $60,581,991 was for the State government; $76,917,943 for the counties; $522,978,231 for the cities and villages; $115,704,645 for the school districts; and $6,122,972 for the townships.

The gross debt of the State government, less sinking-fund assets, increased 18.9 percent from 1922 to 1932 and 754.6 percent from 1912 to 1932. Similar debt for all minor civil divisions combined increased 132.2 percent from 1922 to 1932 and 1,264.1 percent from 1912 to 1932.

ASSESSED VALUATIONS

In Michigan, an annual assessment is made of all property in the State liable to taxation, in the several townships, cities, and villages, by the supervisors of the several townships and wards, or in cities and villages where provision is made in the acts of incorporation or charter for some other assessing officer, then by such assessing officer. Real property is assessed in the township or place where situated to both the owner and occupant; while personal property, unless otherwise provided, is assessed to the owner in the township in which he is an inhabitant on the second Monday of April of the year in which the assessment is made.

The assessed valuation of all property in Michigan subject to levies of the general property tax was $8,262,954,179 in 1932 as compared with $5,929,615,000 in 1922 and $2,317,562,000 in 1912. The per capita assessed valuation increased from $789.19 in 1912 to $1,542.08 in 1922, and to $1,665.25 in 1932.

TAX LEVIES

In general, all taxes are collected by the several township and city treasurers or collectors before March 1 of each year. City treasurers are collectors of State and county taxes within their respective cities, and all other taxes and assessments levied therein.

The total levies of the general property tax for the State and all subdivisions were $47,998,000 for 1912, $168,797,000 for 1922, and $266,717,413 for 1932, this being a per capita of $16.34, $43.90, and $53.75, respectively.

Of the total levies reported for 1932, $42,213,648 was for the State government; $52,940,240 for the counties; $107,863,629 for the cities and villages; $59,270,837 for the school districts; and $4,429,059 for the townships. The average rate of levy per $100 of the assessed valuation was $2.07 for 1912, $2.85 for 1922, and $3.23 for 1932.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1932

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Special	Licenses and permits							
Grand total	4,962,000	$443,966	$89.47	$298,122	$244,261	[2] $13,748	$40,115	$27,455	$1,483	$47,023	$1,420	$8,434	$25,556	$36,473
State government	4,962,000	102,263	20 61	84,026	36,060	[2] 13,146	34,820	634	47	7,464	837	2,196	6,671	388
Counties	4,962,000	82,046	16 53	52,746	47,860	552	4,334	15,985	350	7,485	2	674	4,804	
Cities and villages	3,781,135	169,249	44.76	99,724	98,745	40	939	10,646	1,083	9,136	551	3,332	8,731	36,046
School districts		[3] 80,890	([4])	52,611	52,611					22,922	9	212	5,136	
Townships		9,518	([4])	9,015	8,985	8	22	190	3	16	21	20	214	39
ALCONA	4,989	212	42.49	122	121		1		4	73		4	9	
County	4,989	78	15 63	38	37		1		4	29		3	4	
Cities and villages	688	4	5.81	4	4									
School districts		96	([4])	47	47					44			5	
Townships		34	([4])	33	33							1		
ALGER	9,327	682	73 12	441	441				2	140		3	78	18
County	9,327	230	24.66	129	129				2	28		1	70	
Cities and villages	3,956	66	16 68	54	54									12
School districts		319	([4])	197	197					112		2	8	
Townships		67	([4])	61	61									6
ALLEGAN	39,200	1,885	48.09	1,221	1,205	2	14	176	4	335		10	105	34
County	39,200	650	16.58	373	360	2	11	149	3	90		3	32	
Cities and villages	12,458	293	23.52	211	209		2	27				4	19	32
School districts		727	([4])	428	428					245		1	53	
Townships		215	([4])	209	208		1		1			2	1	2
ALPENA	18,700	810	43.32	556	551	2	3		2	150		3	31	68
County	18,700	250	13.37	200	196	2	2		1	45		1	3	
Cities and villages	12,300	246	20.00	168	167		1		1			2	7	68
School districts		274	([4])	149	149					105			20	
Townships		40	([4])	39	39								1	

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Special	Licenses and permits							
ANTRIM	9,979	$427	$42.79	$268	$266		$2		$1	$113			$27	$18
County	9,979	116	11.62	82	80		2		1	29			4	
Cities and villages	2,882	41	14.23	22	22								1	18
School districts		212	(4)	110	110					83			19	
Townships		58	(4)	54	54					1			3	
ARENAC	8,007	317	39.59	173	171		2	$24	1	99		$1	19	
County	8,007	130	16.24	76	74		2	24	1	27		1	1	
Cities and villages	1,849	11	5.95	10	10								1	
School districts		151	(4)	64	64					72			15	
Townships		25	(4)	23	23								2	
BARAGA	9,400	660	70.21	455	454		1		2	136		1	24	42
County	9,400	165	17.55	123	123				2	27			13	
Cities and villages	3,466	98	28.27	56	55		1							42
School districts		291	(4)	177	177					109		1	4	
Townships		106	(4)	99	99								7	
BARRY	20,928	926	44.25	640	634	$1	5	29	2	167		5	63	20
County	20,928	351	16.77	238	232	1	5	29	2	54		5	23	
Cities and villages	8,075	48	5.94	25	25								3	20
School districts		447	(4)	298	298					113			36	
Townships		80	(4)	79	79								1	
BAY	69,474	3,758	54.09	2,119	2,110	2	7	94	11	568		55	377	534
County	69,474	706	10.16	423	417	2	4	74	5	127		14	63	
Cities and villages	50,045	1,321	26.40	648	645		3	20	6	43		38	32	534
School districts		1,616	(4)	943	943					393		3	272	
Townships		115	(4)	105	105								10	

BENZIE	6,587	326	49.49	209	207	1	1	2	1	86		1	23	4
County	6,587	106	16.09	71	69	1	1		1	28		1	5	
Cities and villages	3,280	35	10.67	26	26			2					3	4
School districts		155	(4)	84	84					58			13	
Townships		30	(4)	28	28								2	
BERRIEN	84,200	6,710	79.69	3,313	3,292	6	15	2,269	18	636		14	193	267
County	84,200	3,663	43.50	1,395	1,377	6	12	2,039	12	182		10	25	
Cities and villages	48,477	1,328	27.39	775	772		3	230	6				50	267
School districts		1,562	(4)	989	989					454		4	115	
Townships		157	(4)	154	154								3	
BRANCH	23,950	1,109	46.30	653	644	2	7	55	5	177		5	107	107
County	23,950	460	19.21	269	260	2	7	53	3	64		5	66	
Cities and villages	11,037	211	19.12	94	94			2	2				6	107
School districts		386	(4)	238	238					113			35	
Townships		52	(4)	52	52									
CALHOUN	89,500	4,901	54.76	3,172	3,132	7	33	283	27	617	$6	27	525	244
County	89,500	1,084	12.11	707	688	7	12	139	9	188		12	29	
Cities and villages	60,266	1,352	22.43	867	848		19	144	18	22	6	11	40	244
School districts		2,347	(4)	1,483	1,483					407		4	453	
Townships		118	(4)	115	113		2						3	
CASS	21,000	1,097	52 24	698	691	1	6	123	2	167		7	63	37
County	21,000	521	24 81	343	336	1	6	102	2	53		6	15	
Cities and villages	8,703	147	16.89	82	82			21				1	6	37
School districts		364	(4)	211	211					114			39	
Townships		65	(4)	62	62								3	
CHARLEVOIX	11,981	811	67.69	474	471		3	7	1	156		8	91	74
County	11,981	287	23.95	210	208		2		1	33		7	36	
Cities and villages	6,619	188	28.40	78	77		1	7					29	74
School districts		299	(4)	149	149					123		1	26	
Townships		37	(4)	37	37									
CHEBOYGAN	11,502	565	49.12	381	378	2	1		3	136		3	17	25
County	11,502	227	19.74	190	189	1			2	31		1	3	
Cities and villages	6,098	96	15.74	66	65		1		1			1	3	25
School districts		207	(4)	91	91					105		1	10	
Townships		35	(4)	34	33	1							1	
CHIPPEWA	25,100	1,329	52 95	962	956	1	5	11	8	215		6	121	6
County	25,100	481	19.16	348	345	1	2		3	52		2	76	
Cities and villages	14,616	240	16.42	205	202		3	11	5			3	10	6
School districts		539	(4)	340	340					163		1	35	
Townships		69	(4)	69	69									

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	*Earnings* of public service enterprises
				Total	General property	Special	Licenses and permits							
CLARE	7,032	$366	$52 05	$237	$233	----	$4	----	$1	$81	----	$2	$34	$11
County	7,032	114	16 21	82	78	----	4	----	1	25	----	2	4	----
Cities and villages	2,371	55	23 20	43	43	----	----	----	----	----	----	----	1	11
School districts	----	162	(4)	79	79	----	----	----	----	56	----	----	27	----
Townships	----	35	(4)	33	33	----	----	----	----	----	----	----	2	----
CLINTON	24,400	1,087	44.55	527	521	$1	5	$233	2	239	----	10	58	18
County	24,400	456	18.69	110	104	1	5	228	2	99	----	6	11	----
Cities and villages	7,688	100	13.01	72	72	----	----	5	----	----	----	3	2	18
School districts	----	424	(4)	240	240	----	----	----	----	140	----	1	43	----
Townships	----	107	(4)	105	105	----	----	----	----	----	----	----	2	----
CRAWFORD	3,097	165	53 28	104	103	----	1	1	1	45	----	----	11	3
County	3,097	74	23 89	46	45	----	1	----	1	21	----	----	6	----
Cities and villages	1,973	16	8.11	12	12	----	----	1	----	----	----	----	----	3
School districts	----	63	(4)	34	34	----	----	----	----	24	----	----	5	----
Townships	----	12	(4)	12	12	----	----	----	----	----	----	----	----	----
DELTA	32,500	1,904	58 58	915	885	1	29	16	3	403	----	1	38	528
County	32,500	422	12 98	344	343	1	----	----	1	63	----	----	14	----
Cities and villages	20,341	723	35 54	176	147	----	29	16	2	----	----	1	----	528
School districts	----	662	(4)	305	305	----	----	----	----	340	----	----	17	----
Townships	----	97	(4)	90	90	----	----	----	----	----	----	----	7	----
DICKINSON	31,700	1,830	57.73	1,345	1,336	6	3	18	5	348	----	3	25	86
County	31,700	362	11.42	298	292	6	----	2	2	58	----	1	1	----
Cities and villages	21,742	486	22 35	371	368	----	3	16	3	----	----	----	14	82
School districts	----	893	(4)	592	592	----	----	----	----	290	----	2	9	----
Townships	----	89	(4)	84	84	----	----	----	----	----	----	----	1	4

EATON	32,100	1,432	44.61	892	883	1	8	78	6	241		8	102	105
County	32,100	491	15.30	319	310	1	8	73	3	71		5	20	
Cities and villages	15,562	241	15.49	127	127			3	3			2	1	105
School districts		608	(4)	356	356					170		1	81	
Townships		92	(4)	90	90			2						
EMMET	15,109	1,098	72.67	661	614	1	46	15	4	201		10	16	191
County	15,109	323	21.38	268	222	1	45		2	43		10		
Cities and villages	8,266	391	47.30	146	145		1	15	2	35			2	191
School districts		332	(4)	195	195					123			14	
Townships		52	(4)	52	52									
GENESEE	226,300	12,213	53.97	8,063	7,982	38	43	805	55	1,638	$8	151	841	652
County	226,300	2,297	10.15	1,387	1,325	38	24	305	16	419		53	117	
Cities and villages	180,212	4,665	25.89	2,777	2,759		18	500	39	104	7	91	495	652
School districts		5,103	(4)	3,760	3,760					1,115		4	224	
Townships		148	(4)	139	138		1				1	3	5	
GLADWIN	7,424	321	43.24	171	166		5	20	1	92		4	26	7
County	7,424	114	15.36	60	55		5	20	1	25		3	5	
Cities and villages	1,776	21	11.82	13	13								1	7
School districts		146	(4)	59	59					67		1	19	
Townships		40	(4)	39	39								1	
GOGEBIC	31,577	3,257	103.14	2,587	2,584	1	2	17	4	293	7	5	157	187
County	31,577	869	27.52	734	732	1	1		2	55		1	77	
Cities and villages	22,011	842	38.25	603	602		1	17	2		7	2	24	187
School districts		1,279	(4)	987	987					238		2	52	
Townships		267	(4)	263	263								4	
GRAND TRAVERSE	20,100	857	42.64	497	492	1	4	13	5	177		4	21	140
County	20,100	233	11.59	170	166	1	3		5	53		2	3	
Cities and villages	13,329	265	19.88	110	109		1	13				2		140
School districts		334	(4)	195	195					124			15	
Townships		25	(4)	22	22								3	
GRATIOT	30,252	1,408	46.54	871	866	1	4	101	2	255	4	9	103	63
County	30,252	480	15.87	285	280	1	4	100	1	66	2	2	24	
Cities and villages	12,485	218	17.46	131	131			1	1		2	6	14	63
School districts		601	(4)	346	346					189		1	65	
Townships		109	(4)	109	109									
HILLSDALE	27,417	1,157	42.20	630	620	2	8	196	13	114		5	62	137
County	27,417	664	24.22	364	355	2	7	194	13	68		4	21	
Cities and villages	10,247	228	22.25	88	88			2					1	137
School districts		187	(4)	101	101					46		1	39	
Townships		78	(4)	77	76		1						1	

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Special	Licenses and permits							
HOUGHTON	52,851	$2,424	$45.86	$1,616	$1,615		$1	$1	$3	$578		$15	$146	$65
County	52,851	649	12.28	509	509				3	80		1	56	
Cities and villages	19,446	307	15.79	238	237		1					2	2	65
School districts		1,308	(4)	720	720					498		10	80	
Townships		160	(4)	149	149			1				2	8	
HURON	31,132	1,411	45.32	750	738	$3	9	251	2	294		13	59	42
County	31,132	630	20.24	292	282	3	7	251	2	68		9	8	
Cities and villages	8,910	132	14.81	92	90		2						1	39
School districts		525	(4)	247	247					226		4	48	
Townships		124	(4)	119	119								2	3
INGHAM	122,600	8,538	69.64	4,448	4,406	19	23	619	26	1,013		62	273	2,097
County	122,600	1,269	10.35	789	757	19	13	120	6	247		21	86	
Cities and villages	92,445	4,746	51.34	1,979	1,969		10	499	20	20		37	94	2,097
School districts		2,401	(4)	1,561	1,561					746		3	91	
Townships		122	(4)	119	119							1	2	
IONIA	35,400	1,811	51.16	1,026	1,017	2	7	278	3	248		10	161	85
County	35,400	863	24.38	424	416	2	6	270	3	70		9	87	
Cities and villages	16,613	254	15.29	157	157			8					6	83
School districts		596	(4)	353	353					178		1	64	
Townships		98	(4)	92	91		1						4	2
IOSCO	7,517	434	57.74	275	273		2	36	1	83		2	32	5
County	7,517	172	22.88	105	103		2	36	1	27			3	
Cities and villages	2,911	36	12.37	29	29							2		5
School districts		178	(4)	94	94					56			28	
Townships		48	(4)	47	47								1	
IRON	20,805	1,987	95.51	1,558	1,556		2	13	2	219		12	79	104
County	20,805	439	21.10	346	346				2	55		8	28	
Cities and villages	13,695	510	37.24	377	377			13				2	16	102
School districts		815	(4)	634	634					164		2	15	
Townships		223	(4)	201	199		2						20	2

ISABELLA	21,126	948	44.87	524	517	1	6	64	1	210		4	120	25
County	21,126	354	16 76	185	180	1	4	56	1	52		4	56	
Cities and villages	6,050	123	20 33	51	51			7					40	25
School districts		354	(4)	172	172					158			24	
Townships		117	(4)	116	114		2	1						
JACKSON	95,700	4,752	49 66	3,274	3,251	4	19	118	18	657	$3	35	442	205
County	95,700	1,362	14.23	1,060	1,046	4	10	14	10	194		6	78	
Cities and villages	59,990	1,398	23.30	783	775		8	104	8	21	3	26	248	205
School districts		1,894	(4)	1,339	1,339					442		2	111	
Townships		98	(4)	92	91		1					1	5	
KALAMAZOO	94,800	5,101	53.81	3,397	3,370	6	21	299	30	740	5	69	156	405
County	94,800	1,251	13.20	853	837	6	10	109	5	203		16	65	
Cities and villages	60,938	1,656	27.18	939	928		11	178	25		5	50	54	405
School districts		2,062	(4)	1,495	1,495					528		3	36	
Townships		132	(4)	110	110			12		9			1	
KALKASKA	3,799	170	44 75	92	91		1			63			15	
County	3,799	44	11.58	21	20		1			21			2	
Cities and villages	1,020	8	7.84	8	8									
School districts		95	(4)	42	42					42			11	
Townships		23	(4)	21	21								2	
KENT	250,300	15,281	61.05	9,690	9,563	28	99	1,287	97	2,081	11	344	613	1,158
County	250,300	2,383	9.52	1,574	1,521	27	26	195	21	486		18	89	
Cities and villages	185,617	6,674	35.96	3,626	3,554		72	1,092	76	40	9	308	365	1,158
School districts		5,939	(4)	4,212	4,212					1,555		18	154	
Townships		285	(4)	278	276	1	1				2		5	
KEWEENAW	5,076	259	51.02	196	196				1	58		1	2	1
County	5,076	77	15.17	55	55					21			1	
Cities and villages	624	3	4.81	2	2									1
School districts		108	(4)	69	69					37		1	1	
Townships		71	(4)	70	70				1					
LAKE	4,066	204	50 17	124	100		24			72			8	
County	4,066	79	19 43	53	29		24			22			4	
Cities and villages	855	3	3.51	3	3									
School districts		96	(4)	43	43					49			4	
Townships		26	(4)	25	25					1				
LAPEER	28,800	1,502	52.15	807	800	1	6	282	1	208		17	156	31
County	28,800	809	28.09	345	338	1	6	281	1	61		16	105	
Cities and villages	9,787	134	13.69	100	100			1					2	31
School districts		477	(4)	281	281					147		1	48	
Townships		82	(4)	81	81								1	

See footnotes at end of table.

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TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Special	Licenses and permits							
LEELANAU	8,206	$326	$39.73	$214	$212	----------	$2	----------	----------	$100	----------	$3	$8	$1
County	8,206	119	14.50	87	85	----------	2	----------	----------	29	----------	1	2	----------
Cities and villages	1,318	11	8.35	9	9	----------	----------	----------	----------	----------	----------	1	----------	1
School districts	----------	153	(4)	75	75	----------	----------	----------	----------	71	----------	1	6	----------
Townships	----------	43	(4)	43	43	----------	----------	----------	----------	----------	----------	----------	----------	----------
LENAWEE	50,200	2,477	49.34	1,516	1,502	$4	10	$272	$13	393	$1	9	158	115
County	50,200	858	17.09	451	439	4	8	260	11	117	----------	4	15	----------
Cities and villages	25,098	469	18.69	314	312	----------	2	12	2	----------	----------	4	22	115
School districts	----------	957	(4)	559	559	----------	----------	----------	----------	276	----------	1	121	----------
Townships	----------	193	(4)	192	192	----------	----------	----------	----------	----------	1	----------	----------	----------
LIVINGSTON	19,600	1,064	54.29	722	716	2	4	25	2	161	----------	5	134	15
County	19,600	479	24.44	298	292	2	4	25	2	55	----------	5	94	----------
Cities and villages	6,476	109	16.83	92	92	----------	----------	----------	----------	----------	----------	----------	2	15
School districts	----------	389	(4)	246	246	----------	----------	----------	----------	106	----------	----------	37	----------
Townships	----------	87	(4)	86	86	----------	----------	----------	----------	----------	----------	----------	1	----------
LUCE	6,600	444	67.27	295	295	----------	----------	----------	1	56	----------	2	50	40
County	6,600	162	24.55	122	122	----------	----------	----------	1	24	----------	----------	15	----------
Cities and villages	2,465	70	28.40	10	10	----------	----------	----------	----------	----------	----------	----------	20	40
School districts	----------	128	(4)	82	82	----------	----------	----------	----------	32	----------	2	12	----------
Townships	----------	84	(4)	81	81	----------	----------	----------	----------	----------	----------	----------	3	----------
MACKINAC	8,900	468	52.58	316	311	1	4	1	1	111	----------	----------	39	----------
County	8,900	170	19.10	109	107	1	1	----------	1	27	----------	----------	33	----------
Cities and villages	2,675	43	16.07	40	37	----------	3	1	----------	----------	----------	----------	2	----------
School districts	----------	176	(4)	89	89	----------	----------	----------	----------	84	----------	----------	3	----------
Townships	----------	79	(4)	78	78	----------	----------	----------	----------	----------	----------	----------	1	----------
MACOMB	83,800	6,424	76.66	3,651	3,632	7	12	1,686	48	642	----------	87	126	184
County	83,800	3,422	40.84	1,719	1,710	7	2	1,452	12	163	----------	27	49	----------
Cities and villages	45,440	923	20.31	487	478	----------	9	198	36	----------	----------	4	14	184
School districts	----------	1,718	(4)	1,127	1,127	----------	----------	----------	----------	479	----------	54	58	----------
Townships	----------	361	(4)	318	317	----------	1	36	----------	----------	----------	2	5	----------

MANISTEE	17,409	933	53.59	653	640	3	10	1	6	168		19	59	27	
County	17,409	252	14 48	188	182	3	3	1	4	43		8	8		
Cities and villages	9,386	168	17.90	128	121		7		2			11		27	
School districts		425	(4)	250	250					125			50		
Townships		88	(4)	87	87								1		
MARQUETTE	44,076	3,113	70 63	2,082	2,071	10	1	5	12	372	1	7	203	431	
County	44,076	692	15.70	561	557	4			8	80			43		
Cities and villages	30,890	1,026	33 21	563	562		1	5	4		1	6	21	426	
School districts		1,158	(4)	727	727					292		1	138		
Townships		237	(4)	231	225	6							1	5	
MASON	18,756	805	42 92	572	566	2	4	3	3	163		2	59	3	
County	18,756	284	15 14	212	206	2	4	2	3	47		2	18		
Cities and villages	10,645	108	10.15	104	104			1						3	
School districts		352	(4)	196	196					116			40		
Townships		61	(4)	60	60								1		
MECOSTA	15,738	647	41 11	339	335		4	9		170		7	96	26	
County	15,738	201	12 77	83	79		4	7		40		1	70		
Cities and villages	5,746	98	17 06	62	62			2				3	5	26	
School districts		316	(4)	164	164					130		1	21		
Townships		32	(4)	30	30							2			
MENOMINEE	23,652	1,104	46 68	763	761		2	6	3	253		3	23	53	
County	23,652	352	14.88	293	293			4	2	50		1	2		
Cities and villages	11,698	204	17.44	145	143		2	2	1			2	1	53	
School districts		470	(4)	252	252					203			15		
Townships		78	(4)	73	73								5		
MIDLAND	19,500	1,087	55.74	718	713	1	4	94	2	169		5	67	32	
County	19,500	421	21.59	275	270	1	4	93	2	48		3			
Cities and villages	9,167	163	17.78	122	122								9	32	
School districts		436	(4)	256	256					121		1	58		
Townships		67	(4)	65	65			1				1			
MISSAUKEE	6,992	293	41.91	178	176		2		1	94		1	16	3	
County	6,992	114	16 30	88	86		2		1	24		1			
Cities and villages	1,073	14	13 05	11	11									3	
School districts		142	(4)	57	57					70			15		
Townships		23	(4)	22	22								1		
MONROE	55,100	3,684	66.86	1,749	1,737	4	8	1,263	19	381		31	67	174	
County	55,100	1,849	33 56	592	584	4	4	1,110	16	117		11	3		
Cities and villages	22,352	880	39 37	518	515		3	153	3			16	16	174	
School districts		839	(4)	529	529					264		3	43		
Townships		116	(4)	110	109		1					1	5		
MONTCALM	27,471	1,042	37 93	685	678	1	6	33	2	216		6	73	27	
County	27,471	341	12 41	240	233	1	6	29	2	63		3	4		
Cities and villages	10,154	119	11.72	87	87			4				1	1	26	
School districts		489	(4)	266	266					153		2	68		
Townships		93	(4)	92	92									1	

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, *forfeits*, and escheats	Subventions and grants	Donations, *gifts*, and pension assessments	Highway *privileges*, rents, and interest	Earnings *of general* departments	Earnings of public service enterprises
				Total	General property	Special	Licenses and permits							
MONTMORENCY	2,814	$120	$42.64	$63	$62		$1			$48			$9	
County	2,814	46	16.35	22	21		1			23			1	
Cities and villages	289	1	3.46	1	1									
School districts		63	(4)	30	30					25			8	
Townships		10	(4)	10	10									
MUSKEGON	88,400	5,383	60 89	3,485	3,451	$11	23	$438	$21	634		$76	466	$263
County	88,400	1,390	15.72	976	954	11	11	189	3	158		12	52	
Cities and villages	69,227	1,650	23 83	994	983		11	249	18			59	67	263
School districts		2,107	(4)	1,282	1,282					476		5	344	
Townships		236	(4)	233	232		1						3	
NEWAYGO	17,029	765	44.92	527	521	1	5	10	2	153		4	50	19
County	17,029	231	13 57	154	148	1	5	9	1	44		4	19	
Cities and villages	4,557	82	17.99	57	57			1					5	19
School districts		346	(4)	216	216					104			26	
Townships		106	(4)	100	100				1	5				
OAKLAND	231,900	19,903	85.83	12,324	12,238	34	52	4,221	126	1,559	$5	104	943	621
County	231,900	8,590	37.04	4,452	4,387	34	31	3,543	16	422		48	109	
Cities and villages	157,948	4,898	31 01	3,200	3,181		19	615	110	26	5	28	293	621
School districts		5,583	(4)	3,941	3,941					1,111		26	505	
Townships		832	(4)	731	729		2	63				2	36	
OCEANA	13,805	655	47.45	400	397		3	10	1	135	17	2	42	48
County	13,805	196	14 20	133	130		3	8	1	37		1	16	
Cities and villages	4,331	83	19.16	35	35								1	47
School districts		243	(4)	120	120					98		1	24	
Townships		133	(4)	112	112			2			17		1	1

OGEMAW	6,595	337	51.10	201	198		3	30	1	74		5	24	2
County	6,595	151	22.90	88	85		3	29	1	26		3	4	
Cities and villages	1,502	19	12.65	15	15								2	2
School districts		112	(4)	44	44					48		2	18	
Townships		55	(4)	54	54			1						
ONTONAGON	11,114	807	72 61	638	638				2	151			12	4
County	11,114	276	24 83	238	238				2	30			6	
Cities and villages	1,937	28	14 46	24	24									4
School districts		357	(4)	232	232					121			4	
Townships		146	(4)	144	144								2	
OSCEOLA	12,806	587	45.84	331	327	1	3	1	1	141		1	97	15
County	12,806	206	16.09	108	104	1	3	1	1	34			62	
Cities and villages	4,502	54	11.99	32	32							1	7	14
School districts		264	(4)	129	129					107			28	
Townships		63	(4)	62	62									1
OSCODA	1,728	154	89.12	102	84		18			44			8	
County	1,728	73	42.25	54	36		18			17			2	
School districts		68	(4)	35	35					27			6	
Townships		13	(4)	13	13									
OTSEGO	5,554	255	45 91	175	174		1			65		1	14	
County	5,554	117	21 07	82	81		1			24		1	10	
Cities and villages	2,083	17	8.16	17	17									
School districts		107	(4)	62	62					41			4	
Townships		14	(4)	14	14									
OTTAWA	56,100	3,309	58 98	1,645	1,612	3	30	227	9	541	9	32	132	714
County	56,100	867	15.45	555	543	3	9	129	7	116		15	45	
Cities and villages	28,968	1,213	41.87	362	342		20	98	2		9	15	13	714
School districts		1,087	(4)	590	590					425		2	70	
Townships		142	(4)	138	137		1						4	
PRESQUE ISLE	11,330	468	41.31	264	261	1	2	1		114		2	83	4
County	11,330	198	17.48	99	96	1	2			31		1	67	
Cities and villages	5,286	29	5.49	24	24			1						4
School districts		199	(4)	99	99					83		1	16	
Townships		42	(4)	42	42									
ROSCOMMON	2,100	147	70.00	101	101			2		35		1	6	2
County	2,100	60	28.57	36	36			2		20			2	
Cities and villages	412	4	9.71	2	2									2
School districts		54	(4)	34	34					15		1	4	
Townships		29	(4)	29	29									

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Special	Licenses and permits							
SAGINAW	124,200	$7,330	$59 02	$4,742	$4,728	$5	$9	$955	$15	$902	$8	$136	$240	$332
County	124,200	2,150	17.31	1,279	1,272	5	2	556	4	228		30	53	
Cities and villages	88,116	2,546	28 89	1,646	1,639		7	395	11	21	8	101	33	331
School districts		2,375	(4)	1,565	1,565					653		4	153	
Townships		259	(4)	252	252			4				1	1	1
ST. CLAIR	69,200	5,732	82 83	2,834	2,822	5	7	1,894	17	560		34	199	194
County	69,200	2,997	43 31	1,023	1,012	5	6	1,725	8	139		19	83	
Cities and villages	44,573	1,074	24 10	654	654			169	9	31		11	16	184
School districts		1,490	(4)	1,006	1,006					399		4	90	
Townships		171	(4)	151	150		1						10	10
ST. JOSEPH	31,300	1,743	55.69	996	984	4	8	202	2	233		8	112	190
County	31,300	591	18.88	341	330	4	7	158	2	77		6	7	
Cities and villages	19,011	415	21.83	148	148			44				1	33	189
School districts		666	(4)	438	438					156		1	71	
Townships		71	(4)	69	68		1						1	1
SANILAC	27,751	1,688	60 83	914	908	1	5	439	1	243	2	4	70	15
County	27,751	995	35 85	482	477	1	4	439	1	61		1	11	
Cities and villages	7,142	77	10 78	58	57		1				2	1	1	15
School districts		477	(4)	236	236					182		2	57	
Townships		139	(4)	138	138								1	
SCHOOLCRAFT	8,451	535	63 31	391	388	3			1	105		4	17	17
County	8,451	218	25 80	179	176	3			1	30		1	7	
Cities and villages	5,198	80	15 39	59	59							1	3	17
School districts		199	(4)	117	117					75		1	6	
Townships		38	(4)	36	36							1	1	

SHIAWASSEE	40,100	1,739	43 37	1,091	1,081	1	9	126	6	327		6	102	81
County	40,100	572	14 26	341	332	1	8	126	4	86		4	11	
Cities and villages	23,111	340	14.71	247	246		1		2			1	9	81
School districts		736	(4)	412	412					241		1	82	
Townships		91	(4)	91	91									
TUSCOLA	32,934	1,583	48.07	934	923	1	10	258	1	297		14	69	10
County	32,934	724	21.98	383	376	1	6	254	1	73		12	1	
Cities and villages	9,508	100	10.52	84	80		4	4					2	10
School districts		619	(4)	329	329					224		2	64	
Townships		140	(4)	138	138								2	
VAN BUREN	33,000	1,726	52 30	1,015	1,002	3	10	149	8	297	1	6	202	48
County	33,000	580	17 58	276	266	3	7	142	6	81		3	72	
Cities and villages	13,634	260	19.07	175	173		2	6	2		1	3	25	48
School districts		732	(4)	413	413					216			103	
Townships		154	(4)	151	150		1	1					2	
WASHTENAW	68,300	5,091	74.54	3,041	3,007	9	25	654	22	571	6	26	245	526
County	68,300	1,608	23 54	847	824	9	14	544	3	171		11	32	
Cities and villages	45,955	1,615	35.14	897	887		10	110	19		6	9	48	526
School districts		1,675	(4)	1,107	1,107					400		6	162	
Townships		193	(4)	190	189		1						3	
WAYNE	2,010,400	158,494	78.84	101,787	96,943	337	4,507	5,961	705	14,090	489	2,627	8,856	23,979
County	2,010,400	22,513	11.20	18,864	14,705	297	3,862	285	63	829		163	2,309	
Cities and villages	1,986,277	120,123	60.48	71,734	71,049	40	645	5,610	642	8,773	480	2,454	6,451	23,979
School districts		[3] 15,175	(4)	10,581	10,581					4,488	9	10	87	
Townships		683	(4)	608	608			66					9	
WEXFORD	16,827	799	47.48	508	504	1	3	11	1	169		9	80	21
County	16,827	196	11.65	123	120	1	2		1	41		3	28	
Cities and villages	11,266	176	15.62	123	122		1	11				5	16	21
School districts		374	(4)	209	209					128		1	36	
Townships		53	(4)	53	53									

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Includes $5,580,055, inheritance taxes, for State purposes only.
[3] Exclusive of schools in the city of Detroit, data for which are included with the data for cities and villages.
[4] Not computed.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1932

[Revenue receipts expressed in thousands]

CITY OR VILLAGE	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Licenses and permits							
Grand total	3,731,135	$169,249	$44.76	[2] $99,724	$98,745	$939	$10,646	$1,083	$9,136	$551	$3,332	$8,731	$36,046
30,000 population and over	2,743,255	143,713	52.39	[2] 84,018	83,218	760	8,486	869	9,101	522	3,180	7,889	20,648
Detroit	1,686,900	106,964	63.41	[2] 63,032	62,434	558	4,366	577	8,767	457	2,089	6,032	21,644
Grand Rapids	172,300	6,169	35.80	3,378	3,310	68	954	74	40	9	307	356	1,051
Flint	167,200	4,549	27.21	2,687	2,670	17	493	39	104	6	91	486	643
Saginaw	83,300	2,505	30.07	1,609	1,602	7	395	11	21	8	101	33	327
Lansing	81,400	4,562	56.04	1,847	1,838	9	467	20	20		35	94	2,079
Pontiac	67,800	2,479	36.56	1,669	1,659	10	288	25	26	5	19	179	268
Dearborn	58,500	3,539	60.50	2,372	2,340	12	490	9		10	206	41	431
Hamtramck	57,600	1,777	30.85	1,451	1,441	10	43	6	2		10	25	240
Jackson	56,300	1,374	24.40	761	753	8	104	6	21	3	26	248	205
Kalamazoo	55,400	1,587	28.65	889	879	10	177	25		5	50	51	390
Highland Park	54,100	1,858	34.34	1,206	1,177	29	25	21	4	13	129	225	235
Muskegon	48,000	1,273	26.52	749	741	8	187	16			59	58	204
Bay City	47,355	1,284	27.11	620	617	3	20	6	43		38	31	526
Battle Creek	44,400	1,070	24.10	683	677	6	124	18	22	6	11	16	190
Port Huron	32,200	867	26.93	493	493		169	9	31		9	8	148
Wyandotte	30,500	1,856	60.85	592	587	5	184	7				6	1,067
8,000 to 30,000 population	453,445	12,959	28.58	7,613	7,494	119	1,316	113		23	80	345	3,469
Ann Arbor	28,200	1,077	38.19	654	646	8	76	11				10	326
Royal Oak	25,800	787	30.50	529	529		134					18	106
Ferndale	24,000	485	20.21	295	294	1	58	40				24	68
Monroe	19,100	841	44.03	487	484	3	153	3			16	15	167
River Rouge	18,600	457	24.57	392	386	6	4	4					57

Muskegon Heights	16,600	306	18.43	194	192	2	58	1				3	50
Benton Harbor	16,000	477	29.81	189	188	1	130	3					155
Marquette	15,100	503	33.31	158	157	1	3	2		1	6	12	321
Escanaba	14,800	607	41.01	144	115	29	16	1			1		445
Owosso	14,800	256	17.30	179	178	1		2				6	69
Holland	14,700	727	49.46	199	181	18	77			8			443
Ironwood	14,299	425	29.72	259	258	1	17	2		7	1	18	121
Mount Clemens	14,200	363	25.56	176	176		111						76
Ecorse	14,100	415	29.43	306	305	1	77					10	22
Sault Ste. Marie	14,000	230	16.43	201	198	3	11	5			3	8	2
Adrian	13,300	233	17.52	221	220	1	8	1			3		
Grosse Pointe Park	12,900	510	39.53	424	418	6	18				8	60	
Traverse City	12,800	263	20.55	108	107	1	13				2		140
Lincoln Park	12,336	486	39.40	276	274	2	156	4				10	40
Alpena	12,300	246	20.00	168	167	1		1			2	7	68
Iron Mountain	12,200	193	15.82	177	175	2		3				7	6
Niles	12,000	425	35.42	296	294	2	47	1				36	45
Menominee	10,600	196	18.49	142	140	2	2	1			2		49
Ypsilanti	10,600	457	43.11	179	177	2	31	8		6	8	33	192
Birmingham	10,500	402	38.29	267	263	4	28	13				19	75
Cadillac	9,570	153	15.99	115	114	1	11				5	15	7
Ishpeming	9,238	171	18.51	145	145		2	2				3	19
Ludington	8,900	94	10.56	[3] 94	94								
Midland	8,500	152	17.88	111	111							9	32
Grand Haven	8,500	403	47.41	122	121	1	17	1		1	12	5	245
St. Joseph	8,500	271	31.88	173	173		39	2				12	45
Albion	8,324	185	22.22	110	98	12	19					5	51
Manistee	8,078	163	20.18	123	116	7		2			11		27
2,500 to 8,000 population	290,018	7,926	27.33	5,029	4,993	36	657	62	35		34	255	1,854
Sturgis	6,950	214	30.79	22	22		36						156
Three Rivers	6,863	155	22.58	85	85		7				1	32	30
Roseville	6,836	52	7.61	28	27	1	9	12					3
St. Clair Shores	6,745	160	23.72	76	74	2	47	10					27
Coldwater	6,735	161	23.90	52	52		1					5	103
Alma	6,734	111	16.48	82	82			1			3	2	23
Ionia	6,562	106	16.15	75	75		1					5	25
Negaunee	6,552	352	53.72	260	260							6	86
East Detroit	5,955	167	28.04	72	67	5	26	13			3	4	49
Hillsdale	5,896	198	33.58	60	60		1						137

See footnotes at end of table.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1932—Continued

[Revenue receipts expressed in thousands]

CITY OR VILLAGE	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Licenses and permits							
2,500 to 8,000 population—Continued													
Hancock	5,795	$97	$16 74	$31	$31						$1		$15
Petoskey	5,740	298	51 92	116	115	$1	$15	$1	$35			$1	130
Berkley	5,571	75	13 46	43	43		13				1	8	10
Dowagiac	5,550	112	20 18	55	55		21				1	5	30
Kingsford	5,526	178	32 21	143	142	1	16					3	16
Charlotte	5,307	58	10 93	47	47								11
Hastings	5,227	17	3 25	2	2								15
Mount Pleasant	5,211	117	22 45	47	47		7					40	23
Manistique	5,198	80	15 39	59	59						1	3	17
Grosse Pointe	5,173	447	86. 41	413	411	2	1	1					32
Gladstone	5,170	115	22. 24	31	31			1					83
Marshall	5,019	78	15 54	58	57	1	1					19	
Lapeer	5,008	83	16. 57	57	57		1					1	24
Cheboygan	4,923	76	15 44	52	51	1		1			1	3	19
Laurium	4,916	45	9. 15	32	32								13
South Haven	4,804	126	26 23	101	99	2	4	1				20	
Greenville	4,730	65	13. 74	44	44		4						17
Big Rapids	4,671	94	20 12	58	58		2				3	5	26
Iron River	4,665	113	24. 22	87	87		12					3	11
Plymouth	4,484	155	34 57	83	83		27	1				4	40
Inkster	4,440	39	8. 78	15	15		23					1	
East Lansing	4,389	126	28 71	78	77	1	29				1		18
Belding	4,140	51	12. 32	39	39								12
Melvindale	4,053	344	84 88	238	237	1	79	2				4	21
Bessemer	4,035	132	32. 71	121	121								11

East Grand Rapids	4,024	346	85.98	171	168	3	136	1				6	32
Trenton	4,022	260	64.64	208	208		7	4				14	27
Norway	4,016	115	28 64	51	51							4	60
Munising	3,956	66	16.68	54	54								12
Allegan	3,941	98	24 87	54	53	1	24				1		19
St. Johns	3,929	68	17.31	41	41		5				2	2	18
Buchanan	3,922	46	11.73	27	27		8					1	10
Houghton	3,757	83	22.09	67	67								16
Wakefield	3,677	285	77.51	223	223						1	6	55
Howell	3.615	68	18.81	57	57								11
Grand Ledge	3,572	61	17.08	41	41		2	3					15
Rochester	3,554	49	13.79	35	35		2				1	1	10
Grosse Pointe Farms	3,533	460	130.20	379	378	1	3	2			1	1	74
Marine City	3,462	40	11.55	31	31								9
Wayne	3,423	139	40 61	86	77	9	29	1				6	17
St. Clair	3,389	66	19.47	40	40						2	8	16
Clawson	3,377	84	24.87	37	36	1	17	1			4	5	20
Rogers City	3,278	16	4.88	15	15		1						
Otsego	3,245	75	23.11	75	75								
Fenton	3,171	23	7.25	18	18							5	
Durand	3,081	37	12 01	28	28						1	1	7
Crystal Falls	2,995	221	73 79	135	135						1	9	76
Pleasant Ridge	2,885	99	34.32	59	58	1	13	5					22
Zeeland	2,850	52	18.25	24	23	1	4	1			2	7	14
Eaton Rapids	2,822	76	26 93	14	14		1					1	60
Boyne City	2,650	33	12.45	26	26								7
Centerline	2,604	42	16 13	28	28		4					3	7
Mason	2,575	26	10.10	23	23		3						
Northville	2,566	64	24 94	42	41	1	12				2	1	7
Caro	2,554	31	12 14	28	28		3						
Less than 2,500 population	294,417	4,651	15.80	3,064	3,040	24	187	39		$6	38	242	1,075

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Includes $40.000 special taxes for Detroit.
[3] No receipts reported except general property taxes.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
Grand total	$430,996	$86 86	$290,937										$23,705	$41,217	$75,137
State government	102,188	20 59	[1] 71,760	$3,288	$3,456	$1,687	$3,526	$11,729	$38,419	$67	$140	$1,269	199	4,483	25,746
Counties	68,392	13 78	52,294	9,705	1,328	3,046	17,625	12,348	580	386	192	7,030		3,765	12,333
Cities and villages	171,283	45 30	[2] 95,409										23,464	26,822	25,588
School districts	[3] 79,757	(4)	63,073						62,180	893				5,838	10,846
Townships	9,376	(4)	[2] 8,401										42	309	624
ALCONA	226	45 30	201											7	18
County	91	18 24	86	19	1	1	41	18	1			5		4	1
Cities and villages	*5*	*7 27*	*5*												
School districts	98	(4)	86						85	1				1	11
Townships	32	(4)	24											2	6
ALGER	596	63 90	474										38	18	66
County	163	17 48	163	38		11	59	39	2	4		10			
Cities and villages	48	12 13	6										30	3	9
School districts	311	(4)	248						245	3				14	49
Townships	74	(4)	57										8	1	8
ALLEGAN	1,675	42 73	1,377										34	54	210
County	552	14 08	418	62	6	15	198	61	6	4	1	65		13	121
Cities and villages	297	23 84	203										32	20	42
School districts	644	(4)	596						591	5				13	35
Townships	182	(4)	160										2	8	12
ALPENA	864	46 20	635										42	25	162
County	266	14 22	212	41	3	7	77	49	6	1		28		2	52
Cities and villages	258	20 98	133										42	13	70
School districts	296	(4)	250						245	5				10	36
Townships	44	(4)	40												4

ANTRIM	489	49.00	430									17	9	33
County	199	19.94	179	26	4	3	97	35	3	1	10		2	18
Cities and villages	36	12.49	17									17	2	
School districts	201	(4)	190						189	1			5	6
Townships	53	(4)	44											9
ARENAC	384	47.96	320										10	54
County	187	23.35	152	22	2	4	77	18	1	1	27		6	29
Cities and villages	14	7.57	13											1
School districts	151	(4)	126						125	1			4	21
Townships	32	(4)	29											3
BARAGA	632	67.23	475									32	24	101
County	168	17.87	161	33	2	7	63	36	1	1	1	17	2	5
Cities and villages	103	29.72	35									32	6	30
School districts	254	(4)	222						220	2			13	19
Townships	107	(4)	57										3	47
BARRY	1,042	49.79	730									10	27	275
County	262	12.52	211	37	6	9	80	35	10	3	31		15	36
Cities and villages	102	12.63	86									10	2	4
School districts	591	(4)	351						346	5			9	231
Townships	87	(4)	82										1	4
BAY	3,875	55.78	2,583									299	238	755
County	732	10.54	584	112	10	21	140	200	6	6	89		4	144
Cities and villages	1,538	30.73	819									299	117	303
School districts	1,484	(4)	1,085						1,079	6			115	284
Townships	121	(4)	95										2	24
BENZIE	301	45.70	286									2	4	9
County	92	13.97	92	20	2	1	29	27	4	2	7			
Cities and villages	26	7.93	21									2		3
School districts	145	(4)	139						138	1			3	3
Townships	38	(4)	34										1	3
BERRIEN	5,584	66.32	4,332									135	474	643
County	2,435	28.92	2,110	156	14	38	1,749	86	9	10	1	47	259	66
Cities and villages	1,286	26.53	789									135	132	230
School districts	1,745	(4)	1,325						1,314	11			76	344
Townships	118	(4)	108										7	3
BRANCH	1,014	42.34	755									99	14	146
County	392	16.37	276	45	9	9	104	60	10	3	36		1	115
Cities and villages	204	18.48	81									99	2	22
School districts	367	(4)	349						345	4			9	9
Townships	51	(4)	49										2	

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES. 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
CALHOUN	$5,079	$56.75	$3,662										$150	$260	$1,007
County	868	9.70	804	$110	$16	$9	$294	$271	$7	$7		$90		36	28
Cities and villages	1,421	23.58	871										150	105	295
School districts	2,686	(1)	1,887						1,858	29				119	680
Townships	104	(1)	100												4
CASS	931	44.33	755										35	52	89
County	297	14.14	204	48	6	17	72	31	8	2		20		25	68
Cities and villages	130	14.94	86										35	9	
School districts	440	(1)	402						398	4				17	21
Townships	64	(1)	63											1	
CHARLEVOIX	683	57.01	578										46	27	32
County	236	19.70	207	31	3	7	106	42	4	1	$1	12		12	17
Cities and villages	130	19.64	78										46	6	
School districts	279	(1)	257						252	5				9	13
Townships	38	(1)	36												2
CHEBOYGAN	502	43.64	429										19	24	30
County	166	14.43	140	48	2	2	28	34	4	2		20		9	17
Cities and villages	95	15.58	67										19	9	
School districts	207	(1)	190						185	5				5	12
Townships	34	(1)	32											1	1
CHIPPEWA	1,318	52.51	1,090										10	30	188
County	551	21.95	385	82	7	8	107	151	2	4		24		5	161
Cities and villages	217	14.85	192										10	2	13
School districts	481	(1)	445						441	4				22	14
Townships	69	(1)	68											1	

CLARE	328	46.64	297											11	11	9
County	89	12.66	89	21	3	1	31	14	3	1	2	13				
Cities and villages	52	21.93	37											11	2	2
School districts	153	(4)	139						138	1					7	7
Townships	34	(4)	32												2	
CLINTON	900	36.89	794											12	37	57
County	312	12.79	250	32	7	9	96	64	4	2		36			22	40
Cities and villages	83	10.80	65											12	1	5
School districts	392	(4)	371						367	4					14	7
Townships	113	(4)	108													5
CRAWFORD	151	48.76	135											5	2	9
County	62	20.02	54	16	1		20	14	1	1		1				8
Cities and villages	11	5.58	6											5		
School districts	63	(4)	60						59	1					2	1
Townships	15	(4)	15													
DELTA	2,227	68.52	1,420											406	54	347
County	300	9.23	296	84	6	3	109	37	5	3		49			4	
Cities and villages	969	47.64	517											406	20	26
School districts	858	(4)	510						503	7					29	319
Townships	100	(4)	97												1	2
DICKINSON	1,765	55.68	1,408											85	137	135
County	450	14.20	360	50	3	8	146	82	5	7	7	52			3	87
Cities and villages	461	21.20	275											81	52	43
School districts	762	(4)	686						671	15					71	5
Townships	92	(4)	87											4	1	
EATON	1,267	39.47	1,073											72	31	91
County	331	10.31	313	55	11	11	112	44	5	2		73			1	17
Cities and villages	239	15.36	123											72	8	36
School districts	606	(4)	559						554	5					21	26
Townships	91	(4)	78												1	12
EMMET	1,109	73.40	713											144	52	200
County	277	18.33	204	33	1	4	85	16	4	1		60			20	53
Cities and villages	433	52.38	164											144	19	106
School districts	348	(4)	299						297	2					13	36
Townships	51	(4)	46													5
GENESEE	12,318	54.43	7,908											332	1,319	2,759
County	2,283	10.09	1,223	293	30	141	318	232	13	14		182			109	951
Cities and villages	5,140	28.52	2,730											332	666	1,412
School districts	4,762	(4)	3,828						3,687	141					538	396
Townships	133	(4)	127												6	

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments									Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
GLADWIN	$310	$41.76	$260									$8	$8	$36
County	129	17.38	94	$24	$3	$4	$30	$19	$3	$1		$10	5	30
Cities and villages	16	9.01	9										1	
School districts	132	(4)	126						125	1			2	4
Townships	33	(4)	31											2
GOGEBIC	3,356	106.28	2,353									141	151	711
County	879	27.84	662	103	11	23	202	196	5	2	$19	101	8	209
Cities and villages	758	34.44	388									141	64	165
School districts	1,299	(4)	1,029						1,017	12			66	204
Townships	420	(4)	274										13	133
GRAND TRAVERSE	987	49.10	796									110	33	48
County	210	10.45	166	41	7	22	41	38	4	1	5	7	1	43
Cities and villages	416	31.21	291									110	15	
School districts	334	(4)	312						310	2			17	5
Townships	27	(4)	27											
GRATIOT	1,234	40.79	1,124									41	47	22
County	378	12.50	371	50	8	19	109	64	5	1		115	7	
Cities and villages	207	16.58	134									41	19	13
School districts	543	(4)	517						514	3			17	9
Townships	106	(4)	102										4	
HILLSDALE	1,348	49.17	1,103									111	48	86
County	536	19.55	490	55	5	13	282	67	6	12		50	17	29
Cities and villages	225	21.96	71									111	2	41
School districts	506	(4)	465						454	11			29	12
Townships	81	(4)	77											4

HOUGHTON	2,574	48.70	2,158										60	65	291
County	656	12.41	650	80	9	33	276	192	4			56		6	
Cities and villages	314	16.15	226										60	12	16
School districts	1,413	(4)	1,113						1,102	11				46	254
Townships	191	(4)	169											1	21
HURON	1,243	39 93	1,002										35	62	144
County	468	15 03	388	55	6	8	154	44	6	4		111		29	51
Cities and villages	118	13.24	71										33	13	1
School districts	540	(4)	445						440	5				15	80
Townships	117	(4)	98										2	5	12
INGHAM	8,469	69.08	4,927										1,865	330	1,297
County	1,174	9.58	835	160	20	118	214	132	7	8		176		1	338
Cities and villages	4,713	50.98	1,722										1,865	327	799
School districts	2,421	(4)	2,229						2,165	64				50	142
Townships	161	(4)	141											2	18
IONIA	1,693	47.82	1,411										41	62	179
County	641	18.11	594	73	4	17	365	52	6	4		73		25	22
Cities and villages	268	16.13	155										38	5	70
School districts	658	(4)	540						535	5				31	87
Townships	126	(4)	122										3	1	
IOSCO	366	48.69	308										4	14	40
County	128	17.03	91	29	1	1	30	22	2	1		5		5	32
Cities and villages	33	11.34	28										4	1	
School districts	163	(4)	153						151	2				2	8
Townships	42	(4)	36											6	
IRON	1,866	89.69	1,566										53	54	193
County	409	19.66	396	79	1	1	137	145	4	3	9	17		13	
Cities and villages	503	36.73	305										49	11	138
School districts	719	(4)	667						662	5				27	25
Townships	235	(4)	198										4	3	30
ISABELLA	823	38.96	724										19	19	61
County	235	13.49	231	33	6	15	73	57	5	1		41		7	47
Cities and villages	84	13 88	56										19	4	5
School districts	320	(4)	307						304	3				7	6
Townships	134	(4)	130											1	3
JACKSON	4,432	46.31	3,375										109	337	611
County	1,128	11.79	940	252	15	159	274	130	7	9	1	93		31	157
Cities and villages	1,308	21 80	849										109	162	188
School districts	1,880	(4)	1,476						1,462	14				143	261
Townships	116	(4)	110											1	5

See footnotes at end of table.

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TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments									Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
KALAMAZOO	$5,134	$54.16	$3,577											
County	960	10.13	810	$140	$12	$16	$313	$202	$6	$3		$113	$188	$216	$1,151
Cities and villages	1,929	31.66	970											6	144
School districts	2,096	(4)	1,650						1,558	92			188	49	722
Townships	149	(4)	147											162	284
														1	1
KALKASKA	205	53.96	182												
County	74	19.48	56	11		1	19	18	3			4		1	22
Cities and villages	9	8.82	9												18
School districts	88	(4)	86						85	1					
Townships	34	(4)	31												2
														1	2
KENT	14,652	58.54	10,668												
County	1,944	7.77	1,662	280	43	238	344	336	13	25	$19	364	503	1,129	2,352
Cities and villages	6,619	35.66	4,142											34	248
School districts	5,772	(4)	4,564						4,521	43			503	787	1,187
Townships	317	(4)	300											306	902
														2	15
KEWEENAW	279	54.96	269												
County	86	16.94	79	28	4		34	4		1		8	1		9
Cities and villages	3	4.81	2												7
School districts	103	(4)	101						99	2			1		
Townships	87	(4)	87												2
LAKE	250	61.49	212												
County	103	25.33	100	17	1	1	53	15	2			11		6	32
Cities and villages	3	3.51	3											3	
School districts	108	(4)	74						74						
Townships	36	(4)	35											2	32
														1	

LAPEER	1,191	41 35	1,087										26	65	13
County	553	19.20	523	44	6	9	368	64	6	1		25		30	
Cities and villages	138	14.10	104										26	7	1
School districts	440	(4)	401						398	3				27	12
Townships	60	(4)	59											1	
LEELANAU	296	36 07	273											7	16
County	100	12 19	96	14	1	4	49	17	3	1		7		4	
Cities and villages	10	7.59	7												3
School districts	141	(4)	133						132	1				2	6
Townships	45	(4)	37											1	7
LENAWEE	2,112	42 07	1,796										98	85	133
County	561	11.18	465	102	14	29	167	61	3	8		81		23	73
Cities and villages	470	18.73	329										98	29	14
School districts	895	(4)	850						837	13				30	15
Townships	186	(4)	152											3	31
LIVINGSTON	934	47.65	714										24	51	145
County	412	21.02	260	46	4	6	118	42	5	2		37		25	127
Cities and villages	70	10.81	36										23	5	6
School districts	356	(4)	327						325	2				21	8
Townships	96	(4)	91										1		4
LUCE	507	76 82	405										35	22	45
County	186	28.18	158	20	2	10	93	19	2	2	5	5		2	26
Cities and villages	78	31.64	16										35	9	18
School districts	126	(4)	114						112	2				11	1
Townships	117	(4)	117												
MACKINAC	518	58.20	369											13	136
County	137	15 39	116	33	1	3	30	38	4	5		2		1	20
Cities and villages	38	14.21	32											4	2
School districts	260	(4)	139						138	1				7	114
Townships	83	(4)	82											1	
MACOMB	6,074	72 48	4,832										150	863	229
County	3,243	38.70	2,753	142	8	8	1,515	488	5			587		478	12
Cities and villages	771	16.97	502										150	111	8
School districts	1,747	(4)	1,333						1,314	19				214	200
Townships	313	(4)	244											60	9
MANISTEE	856	49.17	749										30	23	54
County	261	14 99	229	106	1	1	60	36	5	3		17		4	28
Cities and villages	149	15 87	105										30	5	9
School districts	358	(4)	330						326	4				14	14
Townships	88	(4)	85												3

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
MARQUETTE	$3,212	$72.87	$2,343										$260	$69	$540
County	838	19.01	695	$78	$11	$122	$262	$188	$7	$10	$12	$5		9	134
Cities and villages	993	32.15	547										255	13	178
School districts	1,186	(1)	926						917	9				40	220
Townships	195	(1)	175										5	7	8
MASON	835	44.52	771										1	35	28
County	220	11.73	197	41	1	5	85	32	6	3	1	23		5	18
Cities and villages	218	20.48	195										1	22	
School districts	326	(1)	313						310	3				8	5
Townships	71	(1)	66												5
MECOSTA	684	43.46	528										20	22	114
County	235	14.93	197	31	4	4	96	42	6		1	13			38
Cities and villages	56	9.75	32										20	3	1
School districts	356	(1)	270						269	1				19	67
Townships	37	(1)	29												8
MENOMINEE	1,139	48 16	987										60	46	46
County	400	16 91	362	41	3	23	169	69	5	7		45		15	23
Cities and villages	224	19.15	137										60	23	4
School districts	438	(1)	419						412	7				6	13
Townships	77	(1)	69											2	6
MIDLAND	1,117	57.28	868										20	42	187
County	550	28.21	422	53	2	19	254	32	6	2	1	53		10	118
Cities and villages	164	17.89	85										20	15	44
School districts	351	(1)	313						308	5				16	22
Townships	52	(1)	48											1	3

MISSAUKEE	263	37.61	232										3	4	24
County	97	13.87	79	19		2	23	20	4	1		10			18
Cities and villages	11	10.25	7										3	1	
School districts	130	(4)	123						122	1				2	5
Townships	25	(4)	23											1	1
MONROE	2,584	46 90	2,112										102	286	84
County	1,172	21.27	1,015	92	15	7	675	85	8			133		148	9
Cities and villages	561	25.10	354										102	81	24
School districts	760	(4)	658						624	34				54	48
Townships	91	(4)	85											3	3
MONTCALM	1,119	40 73	1,009										21	22	67
County	427	15.54	367	50	8	7	167	101	5	5		24		11	49
Cities and villages	133	13 10	111										21	1	
School districts	466	(4)	442						438	4				7	17
Townships	93	(4)	89											3	1
MONTMORENCY	153	54 37	123												30
County	77	27.36	47	21		1	16	6	1			2			30
Cities and villages	1	3.46	1												
School districts	63	(4)	63						62	1					
Townships	12	(4)	12												
MUSKEGON	5,797	65 58	4,139										157	386	1,115
County	907	10.26	804	120	18	117	265	147	6	2	2	127		24	79
Cities and villages	1,945	28.10	1,240										157	177	371
School districts	2,692	(4)	1,852						1,828	24				184	656
Townships	253	(4)	243											1	9
NEWAYGO	762	44.75	666										10	23	63
County	271	15.91	237	23	1	8	117	55	6	1		26		3	34
Cities and villages	61	13.39	42										10	16	6
School districts	324	(4)	294						292	2				4	14
Townships	106	(4)	93												9
OAKLAND	14,505	62.55	10,688										464	2,470	883
County	4,351	18.76	3,374	488	47	331	683	1,505	9	20		291		906	71
Cities and villages	4,128	26.14	2,306										462	752	608
School districts	5,447	(4)	4,494						4,459	35				771	182
Townships	579	(4)	514										2	41	22
OCEANA	634	45.93	530										52	13	39
County	171	12.39	156	22	3	4	47	57	3	1		19			15
Cities and villages	86	19.86	24										52	7	3
School districts	234	(4)	223						221	2				3	8
Townships	143	(4)	127											3	13

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
OGEMAW	$326	$49.43	$308										$1	$7	$10
County	147	22.29	139	$17	$3	$3	$84	$24	$4	$1		$3		4	4
Cities and villages	20	13.32	16										1	1	2
School districts	117	(1)	113						112	1				1	3
Townships	42	(1)	40											1	1
ONTONAGON	812	73.06	714										6	13	79
County	285	25.64	283	40	3	11	152	46	5	2	$2	22		2	
Cities and villages	26	13.42	12										6	3	5
School districts	364	(1)	289						286	3				6	69
Townships	137	(1)	130											2	5
OSCEOLA	514	40.14	444										12	22	36
County	145	11.32	131	33	3	4	38	37	3	1		12		1	13
Cities and villages	56	12.44	34										11	6	5
School districts	245	(1)	220						219	1				13	12
Townships	68	(1)	59										1	2	6
OSCODA	163	94.33	131											1	31
County	104	60.19	74	52		1	15	2	1	1		2			30
School districts	49	(1)	47						47					1	1
Townships	10	(1)	10												
OTSEGO	232	41.77	181											5	46
County	89	16.02	61	21		1	17	11	5	1		5		3	25
Cities and villages	7	3.36	6											1	
School districts	110	(1)	90						88	2				1	19
Townships	26	(1)	24												2

OTTAWA	2,724	48.56	1,760									507	171	286
County	516	9.20	376	83	9	28	119	75	5	7	4	46	51	89
Cities and villages	1,070	36.94	332									507	57	174
School districts	992	(1)	916						904	12			60	16
Townships	146	(1)	136										3	7
PRESQUE ISLE	392	34.60	342									5	9	36
County	142	12.53	113	32	3	5	34	35	2			2		29
Cities and villages	28	5.30	23									5		
School districts	178	(1)	166						165	1			9	3
Townships	44	(1)	40											4
ROSCOMMON	213	101.43	131										6	76
County	60	28.57	46	16			15	8	5			2	2	12
Cities and villages	6	14.56	6											
School districts	113	(1)	47						46	1			3	63
Townships	34	(1)	32										1	1
SAGINAW	6,095	49.07	4,704									248	463	680
County	1,636	13.17	1,336	165	23	111	496	270	5	4	1	261	67	233
Cities and villages	2,037	23.12	1,366									248	297	126
School districts	2,200	(1)	1,786						1,725	61			97	317
Townships	222	(1)	216										2	4
ST. CLAIR	5,328	76.99	4,343									112	303	570
County	2,613	37.76	2,434	159	16	21	1,868	231	8	17		114	119	60
Cities and villages	1,029	23.09	526									105	107	291
School districts	1,521	(1)	1,238						1,211	27			75	208
Townships	165	(1)	145									7	2	11
ST. JOSEPH	1,711	54.66	1,184									142	131	254
County	412	13.16	365	39	5	5	209	68	6	3		30	40	7
Cities and villages	423	22.25	173									140	48	62
School districts	809	(1)	581						577	4			43	185
Townships	67	(1)	65									2		
SANILAC	1,311	47.24	1,005									16	68	222
County	547	19.71	391	53	6	8	131	66	8	1	1	117	50	106
Cities and villages	72	10.08	45									16	4	7
School districts	551	(1)	443						439	4			13	95
Townships	141	(1)	126										1	14
SCHOOLCRAFT	474	56.09	404									18	11	41
County	149	17.63	147	36		4	48	40	4	2		13	2	
Cities and villages	79	15.20	50									17	6	6
School districts	206	(1)	170						166	4			3	33
Townships	40	(1)	37									1		2
SHIAWASSEE	1,636	40.80	1,424									41	83	88
County	494	12.32	441	47	16	16	126	139	6	3	1	87	7	46
Cities and villages	327	14.15	243									41	36	7
School districts	718	(1)	643						639	4			40	35
Townships	97	(1)	97											

See footnotes at end of table

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
			Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
TUSCOLA	$1,713	$52.01	$1,512										$11	$71	$119
County	899	27.30	829	$49	$3	$13	$169	$79	$5	$1		$510		31	39
Cities and villages	87	9.15	65										11	6	5
School districts	590	(4)	499						495	4				27	64
Townships	137	(4)	119											7	11
VAN BUREN	1,551	47.00	1,336										34	94	87
County	492	14.91	412	57	6	9	209	84	6	5		36		40	40
Cities and villages	216	15.84	154										34	15	13
School districts	702	(4)	634						629	5				34	34
Townships	141	(4)	136											5	
WASHTENAW	4,694	68.73	3,442										326	318	608
County	904	13.24	691	119	14	33	277	134	7	3		104		121	92
Cities and villages	1,768	38.47	1,081										326	77	284
School districts	1,819	(4)	1,470						1,430	40				119	230
Townships	203	(4)	200											1	2
WAYNE	158,365	78.77	91,005										15,154	24,826	27,380
County	21,422	10.66	13,487	4,029	755	979	1,191	4,414	174	95	$95	1,755		776	7,159
Cities and villages	122,756	61.80	68,096										15,154	22,209	17,297
School districts	[3] 13,606	(4)	8,917						8,917					1,774	2,915
Townships	581	(4)	505											67	9
WEXFORD	781	46.41	711										18	11	41
County	218	12.96	198	48	2	33	40	52	4	1		18		2	18
Cities and villages	147	13.05	119										18	3	7
School districts	352	(4)	333						331	2				6	13
Townships	64	(4)	61												3

[1] Includes $2,179,286, payments for development and conservation of natural resources by State government.
[2] Not available by departments.
[3] Exclusive of schools in the city of Detroit, data for which are included with the data for cities and villages.
[4] Not computed.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR VILLAGE	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public service enterprises	Interest	Outlays
Grand total	$171,283	$45.30	$95,409	$23,464	$26,822	$25,589
30,000 population and over	146,737	53.49	81,176	18,787	24,198	22,576
Detroit	109,836	65.11	61,102	13,744	20,082	14,908
Grand Rapids	6,211	36.05	3,947	432	702	1,130
Flint	5,047	30.19	2,652	327	657	1,411
Saginaw	1,995	23.95	1,331	246	296	122
Lansing	4,571	56.15	1,620	1,849	311	791
Pontiac	2,070	30.53	1,070	250	338	412
Dearborn	3,924	67.08	1,605	439	740	1,140
Hamtramck	1,698	29.48	1,205	224	183	86
Jackson	1,285	22.82	826	109	162	188
Kalamazoo	1,857	33.52	916	182	47	712
Highland Park	1,797	33.22	1,431	149	183	34
Muskegon	1,574	32.79	1,009	115	124	326
Bay City	1,500	31.68	788	292	117	303
Battle Creek	1,174	26.44	731	98	85	260
Port Huron	818	25.40	401	66	86	265
Wyandotte	1,380	45.25	542	265	85	488
8,000 to 30,000 population	12,842	28.32	7,368	2,281	1,394	1,799
Ann Arbor	1,265	44.86	814	174	50	227
Royal Oak	605	23.45	314	65	163	63
Ferndale	357	14.88	287	33	84	3
Monroe	526	27.54	334	96	76	20
River Rouge	470	26.27	328	53	77	12
Muskegon Heights	279	16.81	175	33	44	27
Benton Harbor	382	23.88	236	83	63	----
Marquette	412	27.28	139	161	6	106
Escanaba	825	55.74	467	342	16	----
Owosso	242	16.35	178	29	31	4
Holland	591	40.20	200	350	41	----
Ironwood	470	32.87	234	77	41	118
Mount Clemens	252	17.75	175	37	40	----
Ecorse	360	25.53	195	33	94	38
Sault Ste. Marie	207	14.79	187	6	1	13
Adrian	240	18.05	223	----	17	----
Grosse Pointe Park	1,000	77.52	377	----	123	500
Traverse City	414	32.34	289	110	15	----
Lincoln Park	333	26.99	179	11	143	----
Alpena	258	20.98	133	42	13	70
Iron Mountain	189	15.49	142	6	41	----
Niles	421	35.08	337	15	30	39
Menominee	216	20.38	133	56	23	4
Ypsilanti	436	41.13	223	139	23	51
Birmingham	349	33.24	227	46	49	27
Cadillac	125	13.06	107	8	3	7
Ishpeming	202	21.87	137	22	1	42
Ludington	201	22.58	179	----	22	----
Midland	153	18.00	76	20	15	42
Grand Haven	412	48.47	95	135	11	171
St. Joseph	344	40.47	125	21	27	171
Albion	162	19.46	72	49	6	35
Manistee	144	17.83	101	29	5	9
2,500 to 8,000 population	7,387	25.47	4,184	1,547	909	747
Sturgis	238	34.24	54	118	41	25
Three Rivers	138	20.11	87	18	6	27
Roseville	41	6.00	35	4	2	----
St. Clair Shores	154	22.83	76	32	46	----
Coldwater	154	22.87	42	95	1	16

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

CITY OR VILLAGE	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public service enterprises	Interest	Outlays
2,500 to 8,000 population—Continued						
Alma	$108	$16.04	$73	$15	$7	$13
Ionia	93	14.17	67	15	----	11
Negaunee	379	57.84	271	72	6	30
East Detroit	161	27.04	114	44	3	----
Hillsdale	197	33.41	43	111	2	41
Hancock	104	17.95	80	10	5	9
Petoskey	322	56.10	142	100	19	61
Berkley	92	16.51	51	10	29	2
Dowagiac	104	18.74	66	31	7	----
Kingsford	159	28.77	75	20	21	43
Charlotte	56	10.55	51	4	1	----
Hastings	79	15.11	67	8	----	4
Mount Pleasant	79	15.16	53	17	4	5
Manistique	79	15.20	50	17	6	6
Grosse Pointe	404	78.10	272	32	85	15
Gladstone	143	27.66	49	64	4	26
Marshall	64	12.75	50	----	14	----
Lapeer	88	17.57	65	20	3	----
Cheboygan	75	15.23	52	15	8	----
Laurium	46	9.36	33	13	----	----
South Haven	108	22.48	91	----	11	6
Greenville	79	16.70	67	12	----	----
Big Rapids	44	9.42	20	20	3	1
Iron River	187	40.09	163	8	7	9
Plymouth	92	20.52	57	14	20	1
Inkster	39	8.78	15	----	24	----
East Lansing	101	23.01	70	16	15	----
Belding	57	13.77	46	8	3	----
Melvindale	386	95 24	183	17	152	34
Bessemer	48	11.90	12	15	21	----
East Grand Rapids	274	68 09	116	28	80	50
Trenton	174	43 26	117	23	15	19
Norway	113	28.14	58	55	----	----
Munising	48	12.13	6	30	3	9
Allegan	89	22.58	36	17	14	22
St. Johns	55	14.00	41	12	----	2
Buchanan	42	10.71	29	7	3	3
Houghton	74	19 70	53	12	4	5
Wakefield	240	65.27	142	49	2	47
Howell	40	11.07	14	18	2	6
Grand Ledge	67	18.76	31	8	3	25
Rochester	107	30.11	35	6	5	61
Grosse Pointe Farms	478	135.30	259	115	88	16
Marine City	32	9.24	18	9	5	----
Wayne	72	21.03	28	13	31	----
St. Clair	101	29.80	47	24	7	23
Clawson	56	16.58	39	4	13	----
Rogers City	14	4.27	14	----	----	----
Otsego	84	25.89	82	----	2	----
Fenton	16	5.05	14	----	2	----
Durand	35	11.36	24	7	2	2
Crystal Falls	139	46.41	55	28	1	55
Pleasant Ridge	77	26.69	39	17	20	1
Zeeland	39	13.68	23	12	4	----
Eaton Rapids	73	25.87	19	45	----	9
Boyne City	23	8.68	15	3	5	----
Centerline	39	14.98	29	6	4	----
Mason	15	5.83	7	----	1	7
Northville	49	19.10	31	4	14	----
Caro	24	9.40	21	----	3	----
Less than 2,500 population	4,317	14.66	2,681	849	321	466

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	$875,731	$692,378	$108,130	$75,223	$782,308	$157.66
State government	94,040	89,946		4,094	60,582	12.21
Counties	79,132	14,547	60,719	3,866	76,918	15.50
Cities and villages	577,301	471,342	45,501	60,458	522,978	138.31
School districts[1]	118,933	113,670		5,263	115,705	(2)
Townships	6,325	2,873	1,910	1,542	6,123	(2)
ALCONA	120	114		6	83	16.64
County	31	31			15	3.01
Cities and villages	2	2			1	1.45
School districts	12	10		2	12	(2)
Townships	75	71		4	55	(2)
ALGER	353	327		26	350	37.53
County						
Cities and villages	57	52		5	54	13.65
School districts	243	243			243	(2)
Townships	53	32		21	53	(2)
ALLEGAN	943	633	285	25	943	24.06
County	226		226		226	5.77
Cities and villages	325	254	59	12	325	26.09
School districts	200	200			200	(2)
Townships	192	179		13	192	(2)
ALPENA	440	378	7	55	439	23.48
County	17	10	7		17	.91
Cities and villages	191	191			191	15.53
School districts	226	176		50	226	(2)
Townships	6	1		5	5	(2)
ANTRIM	161	118		43	161	16.13
County	35			35	35	3.51
Cities and villages	42	39		3	42	14.57
School districts	81	77		4	81	(2)
Townships	3	2		1	3	(2)
ARENAC	220	97	118	5	202	25.23
County	118		118		118	14.74
Cities and villages	16	15		1	16	8.65
School districts	62	62			62	(2)
Townships	24	20		4	6	(2)
BARAGA	465	411		54	465	49.47
County	30	30			30	3.19
Cities and villages	122	108		14	122	35.20
School districts	254	254			254	(2)
Townships	59	19		40	59	(2)
BARRY	546	373	167	6	543	25.95
County	167		167		167	7.98
Cities and villages	37	35		2	34	4.21
School districts	338	338			338	(2)
Townships	4			4	4	(2)
BAY	4,166	3,802	214	150	3,909	56.27
County	61		61		61	.88
Cities and villages	2,390	2,094	153	143	2,133	42.62
School districts	1,711	1,708		3	1,711	(2)
Townships	4			4	4	(2)
BENZIE	65	62		3	65	9.87
County						
Cities and villages	8	8			8	2.44
School districts	40	38		2	40	(2)
Townships	17	16		1	17	(2)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
BERRIEN	$8,904	$3,306	$4,930	$668	$8,769	$104.14
County	4,486	285	4,201		4,486	53.28
Cities and villages	2,254	932	729	593	2,125	43.84
School districts	2,018	2,018			2,018	(2)
Townships	146	71		75	140	(2)
BRANCH	467	428	20	19	464	19 37
County						
Cities and villages	169	134	20	15	166	15.04
School districts	270	270			270	(2)
Townships	28	24		4	28	(2)
CALHOUN	5,532	3,908	1,614	10	5,482	61 25
County	530	268	262		530	5.92
Cities and villages	2,248	890	1,352	6	2,199	36 49
School districts	2,745	2,745			2,745	(2)
Townships	9	5		4	8	(2)
CASS	928	620	289	19	882	42.00
County	369	174	195		331	15.76
Cities and villages	182	79	91	12	174	10.99
School districts	363	363			363	(2)
Townships	14	4	3	7	14	(2)
CHARLEVOIX	601	549	15	37	443	36.98
County	193	193			44	3 67
Cities and villages	245	223	15	7	239	36.11
School districts	155	128		27	155	(2)
Townships	8	5		3	5	(2)
CHEBOYGAN	411	356		55	411	35.73
County	115	100		15	115	10.00
Cities and villages	192	161		31	192	31.49
School districts	90	90			90	(2)
Townships	14	5		9	14	(2)
CHIPPEWA	873	806	49	18	824	32 83
County	81	81			81	3.23
Cities and villages	370	309	49	12	321	21.96
School districts	408	408			408	(2)
Townships	14	8		6	14	(2)
CLARE	179	165	1	13	160	22.75
County						
Cities and villages	32	29	1	2	25	10.54
School districts	104	104			104	(2)
Townships	43	32		11	31	(2)
CLINTON	417	297	111	9	416	17.05
County	111		111		111	4.55
Cities and villages	34	33		1	33	4.29
School districts	264	264			264	(2)
Townships	8			8	8	(2)
CRAWFORD	40	36		4	40	12.92
County						
Cities and villages	4			4	4	2.03
School districts	36	36			36	(2)
Townships						
DELTA	1,086	967	113	6	1,049	32.28
County	55	55			55	1.69
Cities and villages	451	337	113	1	414	20.35
School districts	569	569			569	(2)
Townships	11	6		5	11	(2)
DICKINSON	2,368	1,898	47	423	2,351	74.16
County	60	60			60	1.89
Cities and villages	1,032	574	47	411	1,015	46.68
School districts	1,262	1,262			1,262	(2)
Townships	14	2		12	14	(2)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
EATON	$584	$500	$35	$43	$580	$18.07
County	32		32		32	1.00
Cities and villages	111	104	3	4	107	6.88
School districts	421	402		19	421	(2)
Townships	20			20	20	(2)
EMMET	880	765	22	93	694	45.03
County	400	400			214	14.16
Cities and villages	144	122	22		144	17.42
School districts	336	243		93	336	(2)
Townships						
GENESEE	28,261	23,448	3,524	1,289	26,927	118.99
County	2,735	2,250	485		2,654	11.73
Cities and villages	14,832	10,913	3,039	880	13,586	75.39
School districts	10,584	10,197		387	10,584	(2)
Townships	110	88		22	103	(2)
GLADWIN	71	67		4	71	9.56
County	30	30			30	4.04
Cities and villages	11	8		3	11	6.19
School districts	27	27			27	(2)
Townships	3	2		1	3	(2)
GOGEBIC	2,819	2,655		164	2,730	86.46
County	55	55			55	1.74
Cities and villages	1,163	1,163			1,074	48.79
School districts	1,264	1,154		110	1,264	(2)
Townships	337	283		54	337	(2)
GRAND TRAVERSE	884	834	17	33	850	42.29
County	10			10	10	.50
Cities and villages	581	543	17	21	557	41.79
School districts	281	281			281	(2)
Townships	12	10		2	2	(2)
GRATIOT	790	713	62	15	745	24.63
County	62		62		62	2.05
Cities and villages	339	339			204	23.55
School districts	323	314		9	323	(2)
Townships	66	60		6	66	(2)
HILLSDALE	924	635	277	12	924	33.70
County	255		255		255	9.30
Cities and villages	65	42	22	1	65	6.34
School districts	593	593			593	(2)
Townships	11			11	11	(2)
HOUGHTON	1,121	1,098		23	1,103	20.87
County						
Cities and villages	181	174		7	165	8.49
School districts	920	920			920	(2)
Townships	20	4		16	18	(2)
HURON	1,035	583	430	22	1,011	32.47
County	430		430		430	13.81
Cities and villages	204	200		4	183	20.54
School districts	317	317			317	(2)
Townships	84	66		18	81	(2)
INGHAM	8,273	6,604	1,489	180	7,562	61.68
County	24		24		24	.20
Cities and villages	7,029	5,485	1,465	79	6,318	68.34
School districts	1,112	1,112			1,112	(2)
Townships	108	7		101	108	(2)
IONIA	1,265	778	426	61	1,250	35.31
County	426		426		426	12.03
Cities and villages	182	143		39	167	10.05
School districts	636	635		1	636	(2)
Townships	21			21	21	(2)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fived	Special assessment	All other	Total	Per capita
IOSCO	$189	$156	$32	$1	$189	$25 14
County	32		32		32	4.26
Cities and villages	20	20			20	6.87
School districts	28	28			28	(2)
Townships	109	108		1	109	(2)
IRON	1,032	901	68	63	788	37.88
County	268	268			46	2.21
Cities and villages	201	101	68	32	179	13 07
School districts	494	494			494	(2)
Townships	69	38		31	69	(2)
ISABELLA	314	174	80	60	286	13.54
County	52		52		52	2.46
Cities and villages	137	50	28	59	109	18.02
School districts	123	123			123	(2)
Townships	2	1		1	2	(2)
JACKSON	7,036	6,230	534	272	7,005	73.20
County	380	380			380	3 97
Cities and villages	3,591	2,808	534	249	3,560	59.34
School districts	3,042	3,042			3,042	(2)
Townships	23			23	23	(2)
KALAMAZOO	4,276	3,310	845	121	4,103	43.28
County	36		36		36	.38
Cities and villages	924	109	800	15	751	12.32
School districts	3,258	3,171		87	3,258	(2)
Townships	58	30	9	19	58	(2)
KALKASKA	16	9		7	16	4.21
County	3			3	3	.79
Cities and villages						
School districts	2	1		1	2	(2)
Townships	11	8		3	11	(2)
KENT	24,560	19,310	4,865	385	21,028	84.01
County	473	341	132		132	.53
Cities and villages	17,097	12,147	4,733	217	13,906	74.92
School districts	6,792	6,743		49	6,792	(2)
Townships	198	79		119	198	(2)
KEWEENAW	1	1			1	.20
County						
Cities and villages	1	1			1	1.60
School districts						
Townships						
LAKE	77	70		7	76	18.69
County	35	35			35	8.61
Cities and villages	1			1		
School districts	26	25		1	26	(2)
Townships	15	10		5	15	(2)
LAPEER	1,187	637	441	109	1,170	40.63
County	441		441		441	15.31
Cities and villages	150	136		14	133	13.59
School districts	580	501		79	580	(2)
Townships	16			16	16	(2)
LEELANAU	93	87		6	92	11.21
County	36	36			36	4.39
Cities and villages	1			1	1	.76
School districts	42	42			42	(2)
Townships	14	9		5	13	(2)
LENAWEE	1,859	1,606	245	8	1,838	36.61
County	245		245		245	4.88
Cities and villages	900	899		1	879	35.02
School districts	604	604			604	(2)
Townships	110	103		7	110	(2)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
LIVINGSTON	$780	$774		$6	$734	$37.45
County	340	340			294	15.00
Cities and villages	82	82			82	12.66
School districts	356	352		4	356	(2)
Townships	2			2	2	(2)
LUCE	269	232		37	269	40.76
County	32			32	32	4.85
Cities and villages	22	22			22	8.92
Schools districts	210	210			210	(2)
Townships	5			5	5	(2)
MACKINAC	241	225	$2	14	241	27.08
County	20	20			20	2.25
Cities and villages	83	81	2		83	31.03
School districts	124	118		6	124	(2)
Townships	14	6		8	14	(2)
MACOMB	21,831	8,349	12,517	965	21,722	259.21
County	10,227	316	9,242	670	10,227	122.04
Cities and villages	6,131	3,225	2,636	270	6,034	132.79
School districts	4,558	4,558			4,558	(2)
Townships	915	251	639	25	903	(2)
MANISTEE	472	468		4	472	27.11
County	60	60			60	3.45
Cities and villages	118	118			118	12.57
School districts	282	281		1	282	(2)
Townships	12	9		3	12	(2)
MARQUETTE	1,344	1,261		83	1,314	30.49
County	150	150			150	3.40
Cities and villages	300	273		27	300	9.71
School districts	838	838			838	(2)
Townships	56			56	56	(2)
MASON	646	638		8	646	34.44
County	62	62			62	3.31
Cities and villages	439	439			439	41.24
School districts	140	133		7	140	(2)
Townships	5	4		1	5	(2)
MECOSTA	495	476		19	489	31.07
County						
Cities and villages	101	84		17	95	16.53
School districts	392	392			392	(2)
Townships	2			2	2	(2)
MENOMINEE	901	853		48	864	36.53
County	258	258			232	9.81
Cities and villages	473	473			462	39.49
School districts	136	104		32	136	(2)
Townships	34	18		16	34	(2)
MIDLAND	805	759	39	7	795	40.77
County	126	100	26		126	6.46
Cities and villages	306	293	13		306	33.38
School districts	336	335		1	336	(2)
Townships	37	31		6	27	(2)
MISSAUKEE	88	78		10	87	12.44
County						
Cities and villages	26	26			25	23.30
School districts	52	44		8	52	(2)
Townships	10	8		2	10	(2)
MONROE	6,526	1,871	3,968	687	6,442	116.91
County	3,708	46	3,662		3,708	67.30
Cities and villages	1,605	674	306	625	1,525	68.23
School districts	1,153	1,119		34	1,153	(2)
Townships	60	32		28	56	(2)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
MONTCALM	$468	$406	$35	$27	$447	$16.27
County	294	259	35		280	10.19
Cities and villages	15	15			12	1.18
School districts	106	98		8	106	(2)
Townships	53	34		19	49	(2)
MONTMORENCY	37	6		31	37	13.15
County						
Cities and villages						
School districts	34	5		29	34	(2)
Townships	3	1		2	3	(2)
MUSKEGON	9,125	7,225	1,534	366	8,782	99.34
County	299		299		299	3.38
Cities and villages	4,400	3,049	1,226	125	4,057	58.60
School districts	4,389	4,157		232	4,389	(2)
Townships	37	19	9	9	37	(2)
NEWAYGO	479	440	20	19	477	28.01
County						
Cities and villages	68	35	20	13	66	14.48
School districts	343	343			343	(2)
Townships	68	62		6	68	(2)
OAKLAND	58,902	31,825	25,192	1,885	57,650	248.60
County	18,481	1,075	17,406		18,481	79.69
Cities and villages	22,510	13,434	7,337	1,739	21,260	134.60
School districts	16,992	16,992			16,992	(2)
Townships	919	324	449	146	917	(2)
OCEANA	365	347	7	11	365	26.44
County	7		7		7	.51
Cities and villages	215	208		7	215	49.64
School districts	80	80			80	(2)
Townships	63	59		4	63	(2)
OGEMAW	148	124	11	13	89	13.50
County	60	50	10		21	3.18
Cities and villages	38	38			20	13.32
School districts	28	22		6	28	(2)
Townships	22	14	1	7	20	(2)
ONTONAGON	207	179		28	207	18.63
County						
Cities and villages	57	57			57	29.43
School districts	109	109			109	(2)
Townships	41	13		28	41	(2)
OSCEOLA	363	320		43	357	27.88
County						
Cities and villages	74	72		2	68	15.10
School districts	259	220		39	259	(2)
Townships	30	28		2	30	(2)
OSCODA	32	21		11	32	18.52
County	7	7			7	4.05
School districts	25	14		11	25	(2)
Townships						
OTSEGO	47	46		1	46	8.28
County	19	19			18	3.24
Cities and villages	9	9			9	4.32
School districts	15	15			15	(2)
Townships	4	3		1	4	(2)
OTTAWA	3,178	2,254	811	113	3,054	54.44
County	815	398	417		692	12.34
Cities and villages	1,148	657	394	97	1,147	39.60
School districts	1,183	1,182		1	1,183	(2)
Townships	32	17		15	32	(2)
PRESQUE ISLE	202	193	4	5	201	17.74
County						
Cities and villages	23	18	4	1	22	4.16
School districts	176	175		1	176	(2)
Townships	3			3	3	(2)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
ROSCOMMON	$121	$117	----------	$4	$119	$56.67
County	29	26	----------	3	29	13.81
Cities and villages	3	2	----------	1	2	4.85
School districts	70	70	----------	----------	70	(2)
Townships	19	19	----------	----------	18	(2)
SAGINAW	9,470	6,250	2,938	282	8,824	71.05
County	949	112	837	----------	949	7.64
Cities and villages	6,512	4,383	2,101	28	5,866	66.57
School districts	1,977	1,738	----------	239	1,977	(2)
Townships	32	17	----------	15	32	(2)
ST. CLAIR	6,919	2,080	3,410	1,429	6,844	98.90
County	2,936	4	2,932	----------	2,936	42.43
Cities and villages	2,404	1,754	478	172	2,329	52.25
School districts	1,464	217	----------	1,247	1,464	(2)
Townships	115	105	----------	10	115	(2)
ST. JOSEPH	2,273	1,562	699	12	2,111	67.44
County	714	120	594	----------	668	21.34
Cities and villages	607	586	104	7	581	30.56
School districts	856	856	----------	----------	856	(2)
Townships	6	----------	1	5	6	(2)
SANILAC	2,144	1,431	702	11	2,110	76.03
County	699	----------	699	----------	699	25.19
Cities and villages	85	82	3	----------	71	9.94
School districts	1,319	1,319	----------	----------	1,319	(2)
Townships	41	30	----------	11	21	(2)
SCHOOLCRAFT	975	963	1	11	975	115.37
County	20	20	----------	----------	20	2.37
Cities and villages	101	100	1	----------	101	10.43
School districts	843	843	----------	----------	843	(2)
Townships	11	----------	----------	11	11	(2)
SHIAWASSEE	1,642	780	112	750	1,461	36.43
County	80	----------	80	----------	80	2.00
Cities and villages	699	600	32	67	518	22.41
School districts	859	180	----------	679	859	(2)
Townships	4	----------	----------	4	4	(2)
TUSCOLA	993	771	182	40	991	30.09
County	182	----------	182	----------	182	5.53
Cities and villages	134	133	----------	1	134	14.09
School districts	555	523	----------	32	555	(2)
Townships	122	115	----------	7	120	(2)
VAN BUREN	1,593	1,064	474	55	1,549	46.94
County	454	----------	454	----------	454	13.76
Cities and villages	301	278	20	3	257	18.85
School districts	788	770	----------	18	788	(2)
Townships	50	16	----------	34	50	(2)
WASHTENAW	7,457	3,983	3,088	386	7,432	108.81
County	2,253	----------	2,253	----------	2,253	32.99
Cities and villages	2,244	1,408	835	1	2,219	48.29
School districts	2,948	2,573	----------	375	2,948	(2)
Townships	12	2	----------	10	12	(2)
WAYNE	523,134	433,003	31,003	59,008	473,782	235.67
County	22,674	6,000	13,584	3,090	21,788	10.84
Cities and villages	467,567	396,594	16,620	54,353	422,300	212.65
School districts [1]	31,573	30,244	----------	1,329	28,345	(2)
Townships	1,320	225	799	296	1,259	(2)
WEXFORD	187	170	9	8	187	11.11
County	32	24	----------	8	32	1.90
Cities and villages	43	34	9	----------	43	3.82
School districts	109	109	----------	----------	109	(2)
Townships	3	3	----------	----------	3	(2)

[1] Exclusive of schools in the city of Detroit, data for which are included with the data for cities and villages.
[2] Not computed.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	$577,301	$471,342	$45,501	$60,458	$522,978	$138.31
30,000 population and over	509,230	427,462	27,933	53,835	459,511	167.51
Detroit	420,079	359,178	9,538	51,363	383,102	227.10
Grand Rapids	15,295	11,448	3,797	50	12,152	70.53
Flint	14,604	10,774	2,980	850	13,376	80.00
Saginaw	6,502	4,378	2,101	23	5,856	70.30
Lansing	6,684	5,335	1,270	79	5,989	73.57
Pontiac	7,526	5,533	1,993	----	7,430	109.59
Dearborn	14,568	12,970	1,598	----	11,557	197.56
Hamtramck	4,200	3,600	106	494	3,946	68.51
Jackson	3,589	2,806	534	249	3,558	63.20
Kalamazoo	872	72	800	----	700	12.64
Highland Park	4,241	3,886	59	296	1,730	31.98
Muskegon	2,994	2,213	781	----	2,720	56.67
Bay City	2,390	2,094	153	143	2,133	45.04
Battle Creek	1,861	517	1,344	----	1,861	41.91
Port Huron	2,005	1,363	479	163	1,955	60.71
Wyandotte	1,820	1,295	400	125	1,446	47.41
8,000 to 30,000 population	36,304	23,317	7,793	4,694	33,734	74.39
Ann Arbor	1,722	1,111	611	----	1,697	60.18
Royal Oak	6,336	3,323	2,563	450	5,853	226.86
Ferndale	2,319	1,661	403	255	1,961	81.71
Monroe	1,514	583	306	625	1,437	75.24
River Rouge	1,858	1,562	96	200	1,660	89.25
Muskegon Heights	1,257	743	395	119	1,199	72.23
Benton Harbor	1,138	286	489	363	1,021	63.81
Marquette	138	111	----	27	138	9.14
Escanaba	374	281	93	----	343	23.18
Owosso	598	500	32	66	426	28.78
Holland	704	369	250	85	704	47.89
Ironwood	796	796	----	----	707	49.44
Mount Clemens	1,153	757	256	140	1,153	81.20
Ecorse	2,868	2,110	422	336	2,670	189.36
Sault Ste. Marie	360	300	49	11	312	22.29
Adrian	634	634	----	----	634	47.67
Grosse Pointe Park	3,109	2,745	118	246	2,733	211.86
Traverse City	581	543	17	21	557	43.52
Lincoln Park	3,326	1,861	644	821	3,108	251.95
Alpena	191	191	----	----	191	15.53
Iron Mountain	592	164	17	411	585	47.95
Niles	345	206	41	98	344	28.67
Menominee	473	473	----	----	462	43.58
Ypsilanti	403	178	224	1	403	38.02
Birmingham	1,547	794	455	298	1,483	141.24
Cadillac	39	30	9	----	39	4.08
Ishpeming	12	12	----	----	12	1.30
Ludington	439	439	----	----	439	49.33
Midland	307	293	14	----	307	36.12
Grand Haven	363	238	125	----	363	42.71
St. Joseph	560	287	164	115	560	65.88
Albion	124	118	----	6	115	13.82
Manistee	118	118	----	----	118	14.61
2,500 to 8,000 population	23,809	14,265	8,099	1,445	22,581	77.86
Sturgis	515	441	74	----	399	57.41
Three Rivers	167	137	30	----	167	24.33
Roseville	891	816	75	----	891	130.34
St. Clair Shores	957	421	519	17	898	133.14
Coldwater	20	----	20	----	20	2.97

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

CITY OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
2,500 to 8,000 population—Continued.						
Alma	$114	$114			$89	$13.22
Ionia	7	7			7	1.07
Negaunee	150	150			150	22.89
East Detroit	2,489	727	$1,703	$59	2,476	415.79
Hillsdale	60	38	22		60	10.18
Hancock	83	78		5	83	14.32
Petoskey	144	122	22		144	25.09
Berkley	1,823	635	796	392	1,734	311.25
Dowagiac	151	52	91	8	143	25.77
Kingsford	414	388	26		404	73 11
Charlotte	31	29		2	31	5.84
Hastings	3	3				
Mount Pleasant	131	44	28	59	103	19.77
Manistique	101	100	1		101	19.43
Grosse Pointe	1,733	1,579	54	100	1,379	266.58
Gladstone	75	56	19		69	13.35
Marshall	248	248			208	41.44
Lapeer	78	70		8	72	14.38
Cheboygan	169	138		31	169	34.33
Laurium						
South Haven	239	219	20		196	40.80
Greenville	3	3				
Big Rapids	93	76		17	87	18.63
Iron River	133	45	68	20	133	28.51
Plymouth	419	290	129		410	91.44
Inkster	820		800	20	820	184.68
East Lansing	283	136	147		267	60.83
Belding	78	73		5	63	15.22
Melvindale	2,717	1,523	1,122	72	2,587	638.29
Bessemer	367	367			367	90.95
East Grand Rapids	1,575	539	935	101	1,530	382.46
Trenton	483	433	50		483	120.09
Norway	26	22	4		26	6.47
Munising	57	52		5	54	13.65
Allegan	232	208	24		232	58.87
St. Johns						
Buchanan	44	33	10	1	44	11.22
Houghton	69	69			63	16.77
Wakefield						
Howell	38	38			38	10.51
Grand Ledge	5	5			1	.28
Rochester	134	119	15		130	36.58
Grosse Pointe Farms	1,926	1,776		150	1,926	545.15
Marine City	94	94			87	25.13
Wayne	574	186	344	44	574	167.69
St. Clair	149	149			135	39.83
Clawson	1,149	377	542	230	1,124	332.84
Rogers City	4		4		4	1.22
Otsego	34	13	21		34	10.48
Fenton	27	24		3	25	7.88
Durand	39	39			32	10.39
Crystal Falls	16	16			8	2.67
Pleasant Ridge	430	317	80	33	341	118.20
Zeeland	65	39	19	7	65	22.81
Eaton Rapids	3		3		3	1.06
Boyne City	163	156		7	163	61.51
Centerline	309	178	82	49	309	118.66
Mason	62	14	48		62	24.08
Northville	334	182	152		290	113.02
Caro	62	62			62	24.28
Less than 2,500 population	7,958	5,798	1,676	484	7,152	24.29

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Grand total	$782,306	$361,778	$59,997	$157.66	$94 09	$20 43
State government	60,582	50,934	7,089	12.21	13.25	2.41
Counties	76,918	42,632	5,203	15.50	10.89	1.77
Cities and villages	522,978	218,152	42,518	138.31	83.50	25.04
School districts	[1] 115,705	42,086	[2] 3,166	(3)	(3)	(3)
Townships	6,123	7,974	2,021	(3)	(3)	(3)
Alcona	83	147	42	16 64	24.66	7.41
Alger	350	325	268	37.53	30.72	32.49
Allegan	943	1,403	184	24.06	37.37	4.58
Alpena	439	434	434	23.48	24 30	21.13
Antrim	161	114	47	16.13	9.87	2.99
Arenac	202	200	19	25.23	30.68	2.00
Baraga	465	164	206	40.47	20.42	30.61
Barry	543	760	75	25.95	35.54	3.30
Bay	3,909	5,468	1,769	56.27	78.25	25.22
Benzie	65	140	131	9.87	20.08	11.97
Berrien	8,769	5,418	1,284	104.14	83.38	23.31
Branch	404	380	76	19.37	15.85	2.97
Calhoun	5,482	3,311	938	61.25	42.94	14.20
Cass	882	1,088	192	42.00	53.36	9.31
Charlevoix	443	800	379	36.98	50.70	18.18
Cheboygan	411	530	280	35.73	37.90	15.02
Chippewa	824	1,206	979	32.83	48.43	38.40
Clare	160	345	43	22.75	41.80	4.57
Clinton	416	824	137	17.05	35 64	5.94
Crawford	40	37	5	12.02	8.98	1.19
Delta	1,049	1,687	671	32.28	54.23	20.88
Dickinson	2,351	560	383	74.16	28.79	17.92
Eaton	580	735	228	18.07	25.00	7.48
Emmet	694	517	256	45.93	33 07	13.20
Genesee	26,927	13,094	1,552	118.99	92.60	21.57
Gladwin	71	381	75	9.56	42 67	8.34
Gogebic	2,730	3,517	441	86.46	98.33	17.33
Grand Traverse	860	756	455	42.29	38.73	18.30
Gratiot	745	1,049	296	24.63	29.77	10.29
Hillsdale	924	962	308	33.70	34.18	10.37
Houghton	1,103	903	994	20.87	12.56	10.44
Huron	1,011	1,610	383	32.47	49.11	10.95
Ingham	7,562	5,184	538	61.68	58.36	9.17
Ionia	1,250	953	360	35.31	28.80	10.44
Iosco	189	243	74	25.14	29.58	7.56
Iron	788	1,279	511	37.88	53.51	29.76
Isabella	286	1,008	156	13.54	44.58	6.74
Jackson	7,005	4,869	801	73.20	62.86	14.54
Kalamazoo	4,103	4,369	1,755	43.28	59.03	26.73
Kalkaska	16	69	23	4.21	12 37	2.76
Kent	21,028	8,812	5,322	84.01	46.58	31.55
Keweenaw	1	11	1	.20	1.68	.09
Lake	76	60	30	18.69	13.41	6.00
Lapeer	1,170	1,245	123	40.63	48.30	4.73
Leelanau	92	237	46	11.21	26.18	4.32

[1] Exclusive of schools in the city of Detroit, data for which are included with the data for cities and villages.

[2] Includes only the debt of school districts outside of cities and villages having a population of 2,500 and over. Debt on account of schools in cities and villages with a population of 2,500 and over is included with city or village liabilities.

[3] Not computed.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Lenawee	$1,838	$2,446	$412	$36 61	$51. 20	$8. 60
Livingston	734	1,003	58	37. 45	62 37	3. 25
Luce	209	54	31	40. 76	8. 06	7. 14
Mackinac	241	252	111	27 08	31 42	11. 37
Macomb	21,722	3,712	396	259 21	93 92	12. 16
Manistee	472	282	387	27. 11	13. 52	14 48
Marquette	1,344	586	732	30 49	12. 79	15. 08
Mason	646	528	408	34. 44	26 62	17. 91
Mecosta	489	330	146	31. 07	18. 58	7. 53
Menominee	864	773	204	36. 53	32. 52	7. 96
Midland	795	1,341	204	40. 77	74. 20	14 55
Missaukee	87	109	40	12 44	12. 08	3. 60
Monroe	6,442	2,544	428	116. 91	66. 61	12. 97
Montcalm	447	937	219	16. 27	30. 80	6 82
Montmorency	37	18	16	13 15	4. 19	4. 20
Muskegon	8,782	5,205	1,368	99 34	76. 57	32. 80
Newaygo	477	385	95	28. 01	22. 14	4 82
Oakland	57,650	14,132	964	248. 60	140. 66	18. 85
Oceana	365	358	173	26. 44	22 92	9. 14
Ogemaw	89	551	52	13. 50	70. 82	5. 57
Ontonagon	207	437	91	18. 63	32. 64	9. 61
Osceola	357	236	98	27. 88	15 49	5. 50
Oscoda	32	55	----------	18. 52	30. 84	. 07
Otsego	46	171	38	8. 28	28. 28	5 76
Ottawa	3,054	1,978	934	54. 44	40 98	19. 81
Presque Isle	201	105	106	17. 74	8. 51	8 79
Roscommon	119	109	41	56. 67	53. 59	16. 73
Saginaw	8,824	6,022	2,332	71. 05	53 40	25. 38
St. Clair	6,844	5,403	1,014	98. 90	90. 86	19 37
St. Joseph	2,111	1,172	477	67. 44	43. 14	18 32
Sanilac	2,110	1,318	367	76. 03	42. 20	10. 81
Schoolcraft	975	369	180	115. 37	35. 81	20. 12
Shiawassee	1,461	1,371	450	36 43	37. 46	13 53
Tuscola	991	733	101	30 09	22. 00	2. 90
Van Buren	1,549	1,612	515	46. 94	52 47	15 51
Washtenaw	7,432	3,150	602	108 81	62. 06	13 46
Wayne	473,782	173,172	15,651	235 67	128. 85	26. 48
Wexford	187	501	207	11 11	27. 53	9. 39

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1932			1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property					
State total	[1] $8,262,954	$6,541,738	$1,312,891	[2] $5,929,615	[3] $2,317,562	$1,665.25	$1,542.08	$789.19
Alcona	4,152	3,894	258	4,785	1,294	832.23	802.30	226.69
Alger	9,749	8,411	1,338	13,245	4,498	1,045.24	1,252.46	544.34
Allegan	43,163	38,549	4,614	44,878	25,517	1,101.10	1,195.47	635.59
Alpena	16,938	14,318	2,620	15,740	10,343	905.78	880.88	504.02
Antrim	7,045	5,805	1,240	8,278	5,532	705.98	717.24	352.57
Arenac	5,791	5,252	539	7,404	2,586	723.24	782.65	268.30
Baraga	8,933	7,535	1,398	7,133	3,575	950.32	885.31	532.35
Barry	21,930	19,386	2,544	24,792	13,958	1,047.88	1,159.44	615.64
Bay	73,822	63,475	10,347	78,746	29,127	1,062.58	1,126.81	415.25
Benzie	5,001	4,669	332	5,086	4,567	759.22	732.11	417.16
Berrien	90,509	79,473	11,036	67,041	27,581	1,074.93	1,031.74	500.84
Branch	24,455	21,932	2,523	28,442	18,744	1,021.09	1,185.21	732.05
Calhoun	107,896	89,871	18,025	90,910	44,973	1,205.54	1,173.96	762.03
Cass	21,255	18,738	2,517	25,830	15,150	1,012.14	1,266.47	734.60
Charlevoix	10,025	9,063	962	12,808	11,592	836.74	811.27	556.06
Cheboygan	7,922	7,315	607	9,819	6,324	688.75	701.80	339.31
Chippewa	24,316	19,061	5,255	27,752	11,946	968.76	1,114.28	468.67
Clare	5,991	5,509	482	7,609	4,765	851.96	922.32	500.19
Clinton	26,972	24,685	2,287	32,855	19,094	1,105.41	1,421.70	825.54
Crawford	3,157	2,832	325	4,184	1,925	1,019.37	1,025.95	452.40
Delta	18,330	14,346	3,984	20,998	9,503	564.00	674.85	295.77
Dickinson	23,933	17,458	6,475	18,213	19,399	754.98	936.11	907.34
Eaton	33,848	30,377	3,471	37,732	23,312	1,054.45	1,284.42	764.36
Emmet	13,864	11,794	2,070	15,561	7,848	917.60	995.00	404.21
Genesee	259,526	216,962	42,564	173,812	63,893	1,146.82	1,229.17	888.05

Gladwin	5,683	5,322	361	8,941	3,168	765.49	1,000.97	351.53
Gogebic	56,773	47,346	9,427	69,195	51,894	1,797.92	1,934.35	2,037.14
Grand Traverse	16,744	14,216	2,528	15,668	14,107	833.03	802.74	567 57
Gratiot	39,676	36,568	3,108	52,021	16,034	1,311.52	1,476 83	556.37
Hillsdale	28,962	26,437	2,525	34,770	21,152	1,056.35	I,234 69	712.85
Houghton	40,674	29,844	10,830	62,975	92,169	769 60	875 50	967.59
Huron	31,205	27,569	3,636	37,129	15,029	1,002.34	1,132.47	430.00
Ingham	185,862	153,385	32,477	167,744	63,878	1,516.00	1,888.44	1,107.20
Ionia	34,107	30,883	3,224	35,588	20,554	963 47	1,075.58	612.65
Iosco	8,384	7,131	1,253	8,965	2,130	1,115.34	1,093.41	218.42
Iron	36,118	29,202	6,916	39,024	29,095	1,736.02	1,633.16	1,694 64
Isabella	20,073	17,903	2,170	24,899	10,051	950.16	1,101.24	434 99
Jackson	127,208	110,544	16,664	110,933	38,137	1,329.24	1,432 13	691.92
Kalamazoo	125,592	98,621	26,971	99,902	73,261	1,324 81	1,349.91	1,115 72
Kalkaska	2,875	2,707	168	4,687	3,615	756 78	840.34	429.92
Kent	339,697	277,005	62,692	268,242	119,781	1.357.16	1,417.81	710 00
Keweenaw	10,329	10,336	493	16,374	10,086	2,133 37	2,589.99	1,195.73
Lake	2,791	2,636	155	2,787	1,298	686.42	628.15	262.73
Lapeer	27,373	25,199	2,174	31,267	18,135	950.45	1,212.75	696.63
Leelanau	6,539	6,133	406	6,592	3,314	796.86	727.49	311.94
Lenawee	74,160	65,204	8,956	74,430	40,204	1,477 29	1,558.20	839.21
Livingston	27,351	24,521	2,830	25,787	14,667	1,395 46	1,471.70	826.97
Luce	6,627	5,831	796	9.230	3.694	1,004.09	1,377.17	852.14
Mackinac	7,107	6,049	1,058	8,392	3,668	798.54	1,045.66	376.17
Macomb	111,916	100,740	11,176	69,837	27,275	1,335.51	1,767.17	836.50
Manistee	15,645	13,131	2,514	17,501	10,455	898 67	837.40	391.73
Marquette	58,205	45,536	12,669	67,082	53,926	1,320 56	1,465.11	1,111 31
Mason	16,896	14,581	2,315	18.879	7,367	900 83	951.98	323 28
Mecosta	13,285	11,969	1,316	15,900	5,391	844.14	895.04	276 93
Menominee	21,147	17,026	4,121	20,873	11,157	894.09	877.83	435.02
Midland	19,542	16,748	2,794	16,485	7,233	1,002.15	912.35	516 44
Missaukee	3,848	3,538	310	4,670	2,133	550.34	518 62	193.42
Monroe	84,171	69,979	14,192	49.948	20,039	1,527.60	1,307.66	607.84
Montcalm	29,079	26,188	2,891	35,882	12,173	1,058 53	1,178.75	379.58
Montmorency	2,635	2,509	126	3,312	1,245	936.39	793.18	317 33
Muskegon	106,330	86,640	19,690	77,003	19,790	1,202 83	1,132.86	474.28
Newaygo	16,431	14,808	1,623	20,213	6,948	964.88	1,163.11	352.29
Oakland	372,395	343,069	29,326	141,423	44,402	1,605.84	1,407.57	868.43
Oceana	12,734	11,677	1,057	12,699	6,729	922 42	813.97	355.25
Ogemaw	5,084	4,717	367	6,706	2,487	770.89	861.27	268.11

[1] Includes $408,325,200, valuation of property of public service corporations, taxed for State purposes only; not distributable by counties.
[2] Includes $300,993,950, valuation of property of public service corporations, taxed for State purposes only; not distributable by counties.
[3] Includes $238,867,225, valuation of property of public service corporations, taxed for State purposes only; not distributable by counties.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1932			1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property					
Ontonagon	$10,339	$9,663	$676	$16,694	$5,908	$930.27	$1,245.76	$625.42
Osceola	9,639	8,573	1,066	13,059	5,446	752.69	857.94	304.24
Oscoda	2,178	2,076	102	2,595	1,129	1,260.42	1,455.14	511.52
Otsego	4,375	3,914	461	6,093	2,857	787.72	1,008.33	432.64
Ottawa	55,884	47,192	8,692	54,071	25,511	996.15	1,120.22	541.29
Presque Isle	8,797	7,597	1,200	8,901	3,181	776 43	720.29	264.28
Roscommon	2,928	2,848	80	2,507	1,721	1,394.29	1,233.70	707.84
Saginaw	138,459	118,987	19,472	127,075	44,268	1,114.81	1,232.34	481.64
St. Clair	106,510	88,715	17,795	84,227	31,968	1,539.16	1,416.36	610.77
St. Joseph	33,490	28,265	5,225	33,944	17,243	1,069.97	1,249.95	662.63
Sanilac	27,942	25,737	2,205	37,259	15,112	1,006.88	1,192.80	445.37
Schoolcraft	8,108	7,084	1,024	11,252	2,996	959.41	1,091.36	335.16
Shiawassee	34,880	30,367	4,513	39,266	21,552	869.83	1,072.46	648.27
Tuscola	29,782	27,635	2,147	33,490	15,426	904.29	1,005.12	441.83
Van Buren	31,240	28,380	2,860	32,336	16,182	946.67	1,052.79	487.62
Washtenaw	109,494	96,917	12,577	83,795	40,137	1,603.13	1,650.91	897.64
Wayne	4,207,191	3,412,901	794,290	2,448,351	523,482	2,092.71	1,821.67	885.78
Wexford	13,117	10,729	2,388	16,098	9,629	779.52	884.17	436.84

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX								AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1932						1922	1912	1932	1922	1912
	Total	State	County	Cities and villages	School districts	Townships					
State total	[1] $266,718	[1] $42,214	$52,940	$107,864	[2] $59,271	$4,429	[3] $168,797	[4] $47,998	$3.23	$2 85	$2.07
Alcona	158	15	74	6	47	16	137	59	3.81	2 86	4.56
Alger	439	31	152	46	187	23	582	228	4.50	4.39	5.07
Allegan	1,166	170	416	168	362	50	1,191	446	2.70	2 65	1.75
Alpena	609	56	210	169	164	10	497	264	3.60	3.16	2.55
Antrim	323	24	132	25	120	22	341	186	4.58	4.12	3.36
Arenac	180	21	70	17	62	10	244	86	3.11	3.30	3.33
Baraga	569	31	259	60	197	22	374	145	6.37	5.24	4.06
Barry	636	98	195	79	226	38	737	273	2.90	2.97	1.96
Bay	2,661	255	707	704	967	28	2,350	841	3.60	2.98	2.89
Benzie	219	17	73	27	89	13	209	128	4.38	4.11	2.80
Berrien	3,369	363	1,194	709	983	120	2,428	687	3.72	3.62	2.49
Branch	679	124	195	96	230	34	722	345	2.78	2.54	1.84
Calhoun	3,707	477	855	862	1,451	62	2,548	1,057	3.44	2.80	2.35
Cass	707	101	240	78	246	42	828	274	3.33	3 21	1.81
Charlevoix	449	36	146	94	161	12	596	314	4.48	4.65	2.71
Cheboygan	434	28	207	71	107	21	455	240	5.48	4.63	3.80
Chippewa	1,043	97	400	209	316	21	997	342	4.29	3.59	2.86
Clare	215	23	79	23	79	11	268	103	3.59	3.52	2.16
Clinton	703	123	257	79	212	32	885	290	2.61	2.69	1.52
Crawford	121	11	41	17	43	9	140	53	3.83	3.35	2.75
Delta	932	78	362	154	309	29	941	344	5.08	4.48	3.62
Dickinson	1,441	88	376	389	560	28	826	473	6.02	4.54	2.44
Eaton	889	162	204	138	346	39	1,120	434	2.63	2.97	1.86
Emmet	613	49	253	85	207	19	491	237	4.42	3.16	3.02
Genesee	9,033	1,156	1,167	2,779	3,843	88	5,511	894	3.48	3.17	1.40

[1] Includes $13,213,648, levy of public service corporations, taxed for State purposes only, not distributable by counties.
[2] Exclusive of schools in the city of Detroit, data for which are included with the data for cities and villages.
[3] Includes $8,575,318, levy of public service corporations, taxed for State purposes only, not distributable by counties.
[4] Includes $4,969,142, levy of public service corporations, taxed for State purposes only; not distributable by counties.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX								AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1932						1922	1912	1932	1922	1912
	Total	State	County	Cities and villages	School districts	Townships					
Gladwin	$174	$20	$82	$17	$47	$8	$271	$93	$3.06	$3.03	$2.94
Gogebic	2,979	215	1,022	679	978	85	2,834	681	5.25	4.10	1.31
Grand Traverse	578	55	172	136	201	14	532	260	3.45	3.40	1.84
Gratiot	917	162	255	170	303	27	1,100	344	2.31	2.11	2.15
Hillsdale	878	143	313	90	296	36	928	359	3.03	2.67	1.70
Houghton	1,685	151	577	226	695	36	1,882	1,296	4.14	2.99	1.41
Huron	800	139	288	99	227	47	982	302	2.56	2.64	2.01
Ingham	4,824	719	686	1,748	1,588	83	3,733	825	2.60	2.23	1.29
Ionia	1,117	145	379	185	336	72	1,065	403	3.27	2.99	1.96
Iosco	322	27	146	25	84	40	301	82	3.84	3.36	3.85
Iron	1,693	134	620	265	613	61	1,492	473	4.69	3.82	1.63
Isabella	497	95	164	61	157	20	682	218	2.48	2.74	2.17
Jackson	3,846	499	1,117	911	1,239	80	2,719	819	3.02	2.45	2.15
Kalamazoo	3,861	497	649	959	1,699	57	3,148	914	3.07	3.15	1.25
Kalkaska	119	9	57	6	39	8	174	101	4.14	3.71	2.79
Kent	10,572	1,306	1,268	3,921	3,903	174	7,178	2,431	3.11	2.68	2.03
Keweenaw	237	42	82	2	66	45	235	114	2.19	1.44	1.13
Lake	155	7	82	3	46	17	147	68	5.55	5.27	5.24
Lapeer	824	114	296	101	264	49	830	310	3.01	2.65	1.71
Leelanau	213	24	94	9	72	14	227	83	3.26	3.44	2.50
Lenawee	1,804	272	561	401	490	80	1,916	618	2.43	2.57	1.54
Livingston	776	118	271	110	247	30	724	254	2.84	2.81	1.73
Luce	336	24	177	15	107	13	256	99	5.07	2.77	2.68
Mackinac	363	26	160	44	113	20	306	138	5.11	3.65	3.76
Macomb	4,704	442	1,910	793	1,325	234	2,010	446	4.20	2.88	1.64
Manistee	573	56	177	106	212	22	583	328	3.66	3.33	3.14
Marquette	2,295	214	725	548	749	59	2,043	929	3.94	3.05	1.72
Mason	597	58	177	154	193	15	599	224	3.53	3.17	3.04
Mecosta	378	46	101	40	175	16	473	186	2.85	2.97	3.45
Menominee	901	78	398	157	243	25	857	350	4.26	4.11	3.14

Midland	654	70	229	93	248	14	630	151	3.35	3.82	2.09
Missaukee	156	13	68	11	53	11	227	109	4.05	4.86	5.11
Monroe	2,178	313	778	458	514	115	1,523	314	2.59	3.05	1.57
Montcalm	711	101	245	88	241	36	742	307	2.45	2.07	2.52
Montmorency	90	9	38	1	33	9	104	45	3.42	3.14	3.61
Muskegon	3,900	342	924	1,128	1,434	72	2,723	582	3.67	3.54	2.94
Newaygo	536	57	196	61	192	30	576	201	3.26	2.85	2.89
Oakland	14,709	1,623	4,022	3,702	4,895	467	5,390	699	3.95	3.81	1.57
Oceana	408	45	156	45	137	25	432	208	3.20	3.40	3.09
Ogemaw	206	18	107	17	52	12	250	84	4.05	3.73	3.38
Ontonagon	603	38	297	27	188	53	687	302	5.33	4.12	5.11
Osceola	320	33	117	29	125	16	419	173	3.32	3.21	3.18
Oscoda	70	6	29		31	4	88	24	3.21	3.39	2.13
Otsego	172	16	79	16	54	7	165	89	3.93	2.71	3.08
Ottawa	1,692	231	476	357	568	60	1,331	506	3.03	2.46	1.98
Presque Isle	258	28	101	28	87	14	310	98	2.93	3.48	3.08
Roscommon	105	8	51	3	33	10	96	57	3.59	3.83	3.31
Saginaw	5,377	551	1,371	1,785	1,589	81	3,821	1,170	3.88	3.01	2.64
St. Clair	3,485	369	1,271	752	1,020	73	2,634	588	3.27	3.13	1.84
St. Joseph	1,089	142	327	173	415	32	855	371	3.25	2.52	2.15
Sanilac	906	131	453	73	207	42	953	333	3.24	2.56	2.20
Schoolcraft	373	29	157	61	113	13	410	165	4.60	3.64	5.51
Shiawassee	1,129	171	261	282	394	21	1,248	445	3.24	3.18	2.06
Tuscola	783	127	297	82	240	37	993	351	2.63	2.97	2.28
Van Buren	1,159	132	377	183	415	52	1,136	399	3.71	3.51	2.47
Washtenaw	3,290	490	620	975	1,151	54	2,257	627	3.00	2.69	1.56
Wayne	128,275	14,387	18,471	78,244	[2] 16,403	770	63,987	11,827	3.05	2.61	2.26
Wexford	557	49	152	125	218	13	590	313	4.25	3.67	3.25

[2] Exclusive of schools in the city of Detroit, data for which are included with the data for cities and villages.

MINNESOTA

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Minnesota relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies for the State government, the 87 counties, the 746 cities, boroughs, and villages, the 7,743 school districts, and the 1,972 townships, or a total of 10,549 political units that have power to levy taxes or incur debt.

The data for Minnesota were compiled largely from reports on file in the offices of the State auditor and department of education, St. Paul, Minn., and from reports received through correspondence.

Fiscal year.—For Minnesota the fiscal year reported for the State government is that ending June 30, 1932, while the statistics for the counties, the cities, boroughs, and villages, the school districts, and the townships are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Minnesota on January 1, 1932, was 2,582,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1931.—The following statement discloses that for Minnesota the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts by $6,137,686; exclusive of capital outlays, revenue receipts exceed governmental costs by $53,186,532. For the State government the excess of governmental costs over revenue receipts was 23.8 percent; however, for the counties, the cities, boroughs, and villages, the school districts, and the townships, the revenue receipts exceeded governmental costs, the percent of excess being 15.8 for the counties, 2.6 for the cities, boroughs, and villages, 1.2 for the school districts, and 7.6 for the townships.

Receipts from the issue of debt obligations are not classed as revenue receipts or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING-FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Percent of total	Total	Percent of total	Total	Percent of total	Total	Percent of total
Total	$216,856,114	100.0	$222,993,800	100.0	$285,111,357	100.0	$120,344,710	100.0
State government	60,577,702	27.9	74,992,757	33.6	40,155,822	14.1	15,028,762	12.5
Counties	40,356,985	18.6	34,847,588	15.6	67,926,109	23.8	23,265,097	19.3
Cities, boroughs, and villages [1]	69,971,272	32.3	68,202,034	30.6	133,446,119	46.8	44,410,935	36.9
School districts [1]	38,583,987	17.8	38,108,332	17.1	40,086,314	14.1	30,120,475	25.0
Townships	7,366,078	3.4	6,843,089	3.1	3,496,933	1.2	7,519,441	6.2

[1] Data for the schools of Minneapolis and St. Paul are included with the data for cities, boroughs, and villages.

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Minnesota and all subdivisions of the State amounted to $216,856,114, or an average of $83.99 for each person in the State. Of this amount $60,577,792 was for the State; $40,356,985 for the counties; $69,971,272 for the cities, boroughs, and villages; $38,583,987 for the school districts; and $7,366,078 for the townships. The revenues collected include $112,445,710, general property taxes; $2,397,121, special taxes; $33,579,317, licenses and permits; $8,747,893, special assessments; $27,851,271, subventions, donations, and pension assessments; $9,011,107, interest, rents, and highway privileges; $10,917,904, earnings of public-service enterprises; $11,184,540, earnings of general departments; and $721,251, fines, forfeits, and escheats. Of the $27,851,271 classified as subventions, donations, and pension assessments, $5,757,288 represents subventions by the Federal Government to the State, principally for highways. Receipts and expenditures for the schools of Minneapolis and St. Paul form part of the financial transactions of their respective city governments. Therefore, the data for the schools of these two cities are included with the data for the cities, boroughs, and villages in the general tables of this report. Drainage districts of Minnesota are under county supervision, and all assessments and costs of construction and maintenance for drainage are included with the data reported for counties.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities, boroughs, and villages having a population of 2,500 and over.

The general property taxes of the State, the counties, and the cities, boroughs, and villages having a population of 2,500 and over amounted to $23,221,000 in 1912, $62,803,000 in 1922, and $73,995,284 in 1931, this being an increase of 17.8 percent from 1922 to 1931, and 218.7 percent from 1912 to 1931. Special taxes amounted to $1,080,000 in 1912, $1,295,000 in 1922, and $2,392,714 in 1931. Poll taxes amounted to $2,000 in 1912 and $1,000 in 1922. No poll taxes were reported for Minnesota for 1931. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to $6,565,000 in 1912, $19,189,000 in 1922, and $33,468,222 in 1931. Special assessments amounted to $3,148,000 in 1912, $9,145,000 in 1922, and $8,373,923 in 1931.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Minnesota and all subdivisions of the State for 1931 amounted to $222,993,800, or an average expenditure of $86.36 per person. Of the total amount expended, $74,992,757 was disbursed by the State government; $34,847,588 by the counties; $68,202,034 by the cities, boroughs, and villages; $38,108,332 by the school districts; and $6,843,089 by the townships. The total comprises $139,576,879 for operation and maintenance of general departments; $7,882,012 for operation and maintenance of public-service enterprises; $16,210,691 for interest on debt; and $59,324,218 for outlays or permanent improvements.

Payments for operation and maintenance of general departments for the government of the cities, boroughs, and villages are not shown by departments in tables 3 and 4 for the reason that for the most part the reports secured for the cities, boroughs, and villages did not admit of this distribution. Payments for operation and maintenance of general departments for the government of the State, the counties, and the school districts are shown by departments in table 3. Expenditures for maintenance of schools other than schools of the State government and those for the cities of Minneapolis and St. Paul, may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data for Minnesota were limited to the State, counties, and cities, boroughs, and villages with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1931 the payments for operation and maintenance of general departments and public service enterprises of the State, counties, and cities, boroughs, and villages having a population of 2,500 and over increased from $30,798,000 to $102,730,919, or 233.6 percent; interest payments, from $2,531,000 to $14,455,193, or 471.1 percent; and outlay payments, from $14,605,000 to $55,141,488, or 277.6 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking-fund assets of the State government, and of the counties, the cities, boroughs, and villages, the school districts, and the townships, by counties.

Table 6 presents for the individual cities, boroughs, and villages, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking-fund assets, for the year 1931. The aggregate debt of the cities, boroughs, and villages in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1931, 1922, and 1912, covering the gross debt less sinking-fund assets—total and per capita—of the government of the State, the counties, the cities, boroughs, and villages, the school districts, and the townships. The amounts shown opposite the name of each county represent the combined debt of the county government and all the minor civil divisions of the county.

For 1931 the combined gross debt of Minnesota and all subdivisions of the State less sinking-fund assets set aside to meet such debt was $285,111,357, or an average per capita of $110.42. In 1922 the average per capita was $109.99, and in 1912, $32.26.

Of the total debt reported for 1931, $40,155,822 was for the State government; $67,926,169 for the counties; $133,446,119 for the cities, boroughs, and villages; $40,086,314 for the school districts; and $3,496,933 for the townships.

The gross debt of the State government, less sinking-fund assets, increased 97.7 percent from 1922 to 1931 and 2,885.6 percent from 1912 to 1931. Similar debt for all minor civil divisions combined decreased 1.7 percent from 1922 to 1931 and increased 254.9 percent from 1912 to 1931.

ASSESSED VALUATIONS

In Minnesota all property is assessed at its true and full value in money by county assessors and deputies. All real property subject to taxation is listed and assessed every even numbered year with reference to its value on May 1 preceding the assessment. Assessment books and blanks are ready on or before the third Monday in April of each year.

The assessed valuation of all property in Minnesota subject to levies of the general property tax was $2,307,881,264 in 1931 as compared with $2,353,695,000 in 1922 and $1,474,585,000 in 1912. The per capita assessed valuation increased from $676.08 in 1912 to $960.19 in 1922, and decreased to $893.83 in 1931.

TAX LEVIES

In Minnesota each county treasurer is receiver and collector of all taxes levied for State, county, city, school, village, bridge, road, or other purposes. Taxes on both real and personal property become due on the first Monday in January next after date of assessment.

Special assessments are generally collected by county treasurers in the same way and at the same time as are the general taxes.

The total levies of the general property tax for the State and all subdivisions were $38,108,000 for 1912, $107,325,000 for 1922, and $120,344,710 for 1931, this being a per capita of $17.47, $43.78, and $46.61, respectively.

Of the total levies reported for 1931, $15,028,762 was for the State government; $23,265,097 for the counties; $44,410,935 for the cities, boroughs, and villages; $30,120,475 for the school districts; and $7,519,441 for the townships. The average rate of levy per $100 of the assessed valuation was $2.58 for 1912, $4.56 for 1922, and $5.21 for 1931.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, BOROUGHS, AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes					Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special		Licenses and permits							
						Inheritance	All other								
Grand total	2,582,000	$216,856	$83 99	$148,422	$112,446	$1,828	$569	$33,579	$8,748	$721	$26,040	$1,811	$9,011	$11,185	$10,918
State government	2,582,000	60,578	23.46	40,936	9,921	1,594	102	29,319	55	114	5,757	1,149	6,786	5,781	-------
Counties	2,582,000	40,357	15.63	27,770	24,156	234	323	3,057	2,975	234	7,351	2	360	1,665	-------
Cities, boroughs, and villages	1,613,356	69,971	43.37	45,194	43,863	-------	140	1,191	5,713	372	3,667	647	1,861	1,599	10,918
School districts [2]	-------	38,584	(3)	27,348	27,348	-------	-------	-------	-------	-------	9,222	-------	-------	2,014	-------
Townships	-------	7,366	(3)	7,174	7,158	-------	4	12	5	1	43	13	4	126	-------
AITKIN	15,009	634	42 24	414	413	-------	1	-------	6	2	186	-------	2	23	1
County	15,009	297	19.79	234	233	-------	1	-------	6	2	46	-------	2	7	-------
Cities, boroughs, and villages	2,724	22	8.08	21	21	-------	-------	-------	-------	-------	-------	-------	-------	-------	1
School districts	-------	241	(3)	86	86	-------	-------	-------	-------	-------	140	-------	-------	15	-------
Townships	-------	74	(3)	73	73	-------	-------	-------	-------	-------	-------	-------	-------	1	-------
ANOKA	18,900	842	44.55	507	457	-------	20	30	51	19	154	1	10	11	89
County	18,900	256	13.54	185	143	-------	16	26	9	11	42	1	6	2	-------
Cities, boroughs, and villages	10,844	216	19.92	72	65	-------	3	4	42	8	-------	-------	4	1	89
School districts	-------	324	(3)	205	205	-------	-------	-------	-------	-------	112	-------	-------	7	-------
Townships	-------	46	(3)	45	44	-------	1	-------	-------	-------	-------	-------	-------	1	-------
BECKER	22,503	845	37.55	464	416	-------	1	47	21	2	157	1	3	69	128
County	22,503	241	10.71	192	145	-------	1	46	5	1	34	-------	-------	9	-------
Cities, boroughs, and villages	6,101	211	34 58	63	62	-------	-------	1	16	1	-------	-------	3	-------	128
School districts	-------	321	(3)	140	140	-------	-------	-------	-------	-------	123	-------	-------	58	-------
Townships	-------	72	(3)	69	69	-------	-------	-------	-------	-------	-------	1	-------	2	-------
BELTRAMI	20,707	1,131	54.62	483	433	-------	1	49	14	6	552	-------	1	49	26
County	20,707	623	30.09	212	165	-------	1	46	12	1	368	-------	1	29	-------
Cities, boroughs, and villages	8,905	99	11.12	66	63	-------	-------	3	2	5	-------	-------	-------	-------	26
School districts	-------	367	(3)	164	164	-------	-------	-------	-------	-------	184	-------	-------	19	-------
Townships	-------	42	(3)	41	41	-------	-------	-------	-------	-------	-------	-------	-------	1	-------

See footnotes at end of table.

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TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, BOROUGHS, AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes					Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special		Licenses and permits							
						Inheritance	All other								
BENTON	15,200	$657	$43.22	$293	$267	----	$1	$25	----	$2	$334	----	$1	$20	$7
County	15,200	397	26.12	116	91	----	1	24	----	2	278	----	----	1	----
Cities, boroughs, and villages	3,843	47	12.23	39	39	----	----	----	----	----	----	----	1	----	7
School districts	----	175	(3)	101	101	----	----	----	----	----	56	----	----	18	----
Townships	----	38	(3)	37	36	----	----	1	----	----	----	----	----	1	----
BIG STONE	9,900	500	50.51	331	305	----	1	25	$18	1	76	----	1	10	63
County	9,900	139	14.04	107	82	----	1	24	13	1	17	----	1	----	----
Cities, boroughs, and villages	4,526	120	26.51	50	49	----	----	1	5	----	----	----	----	2	63
School districts	----	204	(3)	137	137	----	----	----	----	----	59	----	----	8	----
Townships	----	37	(3)	37	37	----	----	----	----	----	----	----	----	----	----
BLUE EARTH	34,300	1,784	52.01	1,268	1,206	$1	15	46	170	9	200	$1	3	86	47
County	34,300	574	16.73	366	312	1	11	42	121	3	68	----	3	13	----
Cities, boroughs, and villages	18,533	431	23.26	279	272	----	3	4	49	6	----	----	----	50	47
School districts	----	663	(3)	511	511	----	----	----	----	----	132	----	----	20	----
Townships	----	116	(3)	112	111	----	1	----	----	----	----	1	----	3	----
BROWN	23,600	1,316	55.76	740	709	1	1	29	85	2	111	2	4	36	336
County	23,600	305	12.92	216	188	1	1	26	46	1	32	----	4	6	----
Cities, boroughs, and villages	13,066	587	44.93	208	205	----	----	3	39	1	----	----	----	3	336
School districts	----	318	(3)	227	227	----	----	----	----	----	71	----	----	20	----
Townships	----	106	(3)	89	89	----	----	----	----	----	8	2	----	7	----
CARLTON	21,500	1,088	50.60	769	736	----	2	31	37	6	204	6	2	30	34
County	21,500	285	13.26	208	176	----	2	30	32	3	29	----	1	12	----
Cities, boroughs, and villages	9,746	200	20.52	150	149	----	----	1	5	3	----	6	1	1	34
School districts	----	522	(3)	336	336	----	----	----	----	----	174	----	----	12	----
Townships	----	81	(3)	75	75	----	----	----	----	----	1	----	----	5	----

CARVER	16,936	628	37.08	489	455		2	32	11	1	77		3	13	34	
County	16,936	229	13.52	194	166		2	26			34		1			
Cities, boroughs, and villages	6,381	129	20.22	78	72			6	11	1			1	4	34	
School districts		185	(3)	134	134						43			8		
Townships		85	(3)	83	83								1	1		
CASS	15,591	645	41.37	344	293		1	50	41	2	180		3	74	1	
County	15,591	269	17.25	160	110		1	49	41	1	59		3	5		
Cities, boroughs, and villages	4,093	24	5.86	22	21			1		1					1	
School districts		300	(3)	111	111						121			68		
Townships		52	(3)	51	51									1		
CHIPPEWA	15,800	704	44.56	485	454		4	27	50	4	122		2	15	26	
County	15,800	269	17.03	176	147		4	25	49	3	37		1	3		
Cities, boroughs, and villages	6,347	95	14.97	65	63			2	1	1			1	1	26	
School districts		266	(3)	170	170						85			11		
Townships		74	(3)	74	74											
CHISAGO	13,189	565	42 84	393	367		1	25		2	126		9	27	8	
County	13,189	242	18.35	164	139		1	24		2	55		8	13		
Cities, boroughs, and villages	4,446	54	12.15	44	43			1					1	1	8	
School districts		207	(3)	128	128						71			8		
Townships		62	(3)	57	57									5		
CLAY	23,300	1,239	53 18	723	672		2	49	90	8	188		5	53	172	
County	23,300	313	13 43	209	164		2	43	36	3	60		4	1		
Cities, boroughs, and villages	12,583	334	26.54	90	84			6	54	5			1	12	172	
School districts		520	(3)	353	353						128			39		
Townships		72	(3)	71	71									1		
CLEARWATER	9,700	317	32 68	209	181			28	12	1	85		1	8	1	
County	9,700	142	14.64	112	84			28	12	1	13		1	3		
Cities, boroughs, and villages	1,915	10	5.22	9	9										1	
School districts		140	(3)	63	63						72			5		
Townships		25	(3)	25	25											
COOK	2,500	260	104.00	154	130			24		1	53		2	50		
County	2,500	149	59.60	73	49			24		1	33		2	40		
Cities, boroughs, and villages	618	5	8 09	5	5											
School districts		89	(3)	60	60						20			9		
Townships		17	(3)	16	16									1		
COTTONWOOD	14,800	860	58.11	504	473		2	29	139	2	113		3	30	69	
County	14,800	350	23 65	175	145		2	28	110	2	39		2	22		
Cities, boroughs, and villages	5,089	158	31.08	57	56			1	29				1	2	69	
School districts		266	(3)	186	186						74			6		
Townships		86	(3)	86	86											
CROW WING	25,800	1,570	60.85	999	944		2	53	5	4	295		8	42	217	
County	25,800	401	15.54	276	236		2	38	1	1	114		5	4		
Cities, boroughs, and villages	16,849	476	28.25	243	228			15	4	3			2	7	217	
School districts		619	(3)	410	410						181			28		
Townships		74	(3)	70	70								1	3		

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, BOROUGHS, AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes					Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, *gifts*, and pension assessments	Highway *privileges*, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special		Licenses and permits							
						Inheritance	All other								
DAKOTA	35,600	$1,835	$51.54	$1,243	$1,204	----	$4	$35	$99	$26	$378	----	$4	$49	$36
County	35,600	651	18.29	358	326	----	4	28	----	21	270	----	----	2	----
Cities, boroughs, and villages	23,366	428	18.32	283	277	----	----	6	99	4	----	----	4	2	36
School districts	----	688	(3)	540	540	----	----	----	----	----	104	----	----	44	----
Townships	----	68	(3)	62	61	----	----	1	----	1	4	----	----	1	----
DODGE	12,127	592	48.82	417	392	----	1	24	16	1	101	----	1	32	24
County	12,127	196	16.16	152	127	----	1	24	8	1	33	----	1	1	----
Cities, boroughs, and villages	3,976	64	16.10	32	32	----	----	----	6	----	----	----	----	2	24
School districts	----	262	(3)	170	170	----	----	----	----	----	68	----	----	24	----
Townships	----	70	(3)	63	63	----	----	----	2	----	----	----	----	5	----
DOUGLAS	18,813	836	44.44	477	441	----	2	34	40	2	164	$2	5	26	120
County	18,813	258	13.71	175	142	----	2	31	8	2	63	----	1	9	----
Cities, boroughs, and villages	6,848	232	33.88	66	64	----	----	2	32	----	----	2	4	8	120
School districts	----	275	(3)	166	166	----	----	----	----	----	101	----	----	8	----
Townships	----	71	(3)	70	69	----	----	1	----	----	----	----	----	1	----
FARIBAULT	21,800	1,195	54.82	702	635	$1	7	59	189	4	165	----	11	27	97
County	21,800	489	22.43	236	193	1	----	42	185	3	49	----	9	7	----
Cities, boroughs, and villages	9,288	228	24.55	118	94	----	7	17	4	1	----	----	2	6	97
School districts	----	390	(3)	262	262	----	----	----	----	----	116	----	----	12	----
Townships	----	88	(3)	86	86	----	----	----	----	----	----	----	----	2	----
FILLMORE	24,748	1,192	48.17	858	805	1	2	50	22	3	179	3	----	47	80
County	24,748	385	15.56	317	266	1	2	48	----	2	52	----	----	14	----
Cities, boroughs, and villages	10,185	199	19.54	92	90	----	----	2	22	1	----	----	----	4	80
School districts	----	469	(3)	316	316	----	----	----	----	----	126	----	----	27	----
Townships	----	139	(3)	133	133	----	----	----	----	----	1	3	----	2	----

FREEBORN	29,400	1,464	49.80	1,083	1,044		3	36	141	8	145	1	5	29	52
County	29,400	472	16 05	316	283		3	30	110	3	33			10	
Cities, boroughs, and villages	12,284	289	23 53	190	185			5	31	5		1	5	5	52
School districts		573	(3)	448	448						112			13	
Townships		130	(3)	129	128			1						1	
GOODHUE	31,400	1,482	47.20	1,081	1,042	3	1	35	25	5	217	15	8	83	48
County	31,400	523	16.66	399	364	3	1	31		2	105		6	11	
Cities, boroughs, and villages	16,051	335	20.87	224	220			4	25	3		15	2	18	48
School districts		502	(3)	344	344						112			46	
Townships		122	(3)	114	114									8	
GRANT	9,558	416	43.52	296	270		1	25	18	1	80	1	3	13	4
County	9,558	165	17.26	105	80		1	24	18	1	33		1	7	
Cities, boroughs, and villages	3,038	33	10.86	27	26			1					2		4
School districts		168	(3)	116	116						47			5	
Townships		50	(3)	48	48							1		1	
HENNEPIN	535,300	33,656	62.93	24,816	24,372	55	56	333	2,601	191	2,306	526	846	894	1,506
County	535,300	4,211	7.87	2,722	2,645	55	12	10	13	18	1,158		77	223	
Cities, boroughs, and villages	501,247	28,276	56.41	21,113	20,748		44	321	2,588	173	969	526	769	632	1,506
School districts [4]		1,054	(3)	843	843						174			37	
Townships		145	(3)	138	136			2			5			2	
HOUSTON	13,845	610	44 06	410	384		1	25	27	1	121		8	29	14
County	13,845	269	19.43	150	125		1	24	24	1	69		8	17	
Cities, boroughs, and villages	4,461	61	13.67	41	40			1	3					3	14
School districts		182	(3)	122	122						52			8	
Townships		98	(3)	97	97									1	
HUBBARD	9,596	375	39.08	232	199			33	2	1	116		1	21	2
County	9,596	135	14.07	101	68			33	2	1	27		1	3	
Cities, boroughs, and villages	3,055	23	7.53	19	19									2	2
School districts		194	(3)	90	90						89			15	
Townships		23	(3)	22	22									1	
ISANTI	12,081	426	35.26	282	256		1	25	26	2	95		1	15	5
County	12,081	168	13 91	115	90		1	24	19	2	22		1	9	
Cities, boroughs, and villages	2,133	30	14.06	17	16			1	7					1	5
School districts		181	(3)	105	105						72			4	
Townships		47	(3)	45	45						1			1	
ITASCA	27,800	3,696	132.95	1,941	1,864		3	74	6	6	1,443	1	2	220	77
County	27,800	1,872	67.34	704	630		3	71	2	2	1,103		1	60	
Cities, boroughs, and villages	14,526	576	39.65	484	481			3	4	4			1	6	77
School districts		1,108	(3)	623	623						338			147	
Townships		140	(3)	130	130						2	1		7	
JACKSON	15,863	924	58 25	579	546	1	2	30	136	1	113		8	21	66
County	15,863	389	24.52	209	177	1	2	29	129	1	31		6	13	
Cities, boroughs, and villages	4,647	126	27 11	50	49			1	7				2	1	66
School districts		320	(3)	232	232						82			6	
Townships		89	(3)	88	88									1	

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, BOROUGHS, AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes					Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special		Licenses and permits							
						Inheritance	All other								
KANABEC	8,558	$370	$43 23	$243	$215	----	----	$28	$7	$2	$96	----	$1	$17	$4
County	8,558	145	16 94	99	72	----	----	27	4	2	33	----	1	6	----
Cities, boroughs, and villages	1,587	22	13.86	13	12	----	----	1	3	----	----	----	----	2	4
School districts	----	154	(c)	83	83	----	----	----	----	----	63	----	----	8	----
Townships	----	49	(3)	48	48	----	----	----	----	----	----	----	----	1	----
KANDIYOHI	23,800	1,270	53.36	647	590	----	$2	55	89	5	293	----	3	48	185
County	23,800	518	21.76	256	204	----	2	50	57	5	191	----	3	6	----
Cities, boroughs, and villages	8,679	342	39.41	102	97	----	----	5	32	----	----	----	----	23	185
School districts	----	322	(3)	202	202	----	----	----	----	----	102	----	----	18	----
Townships	----	88	(3)	87	87	----	----	----	----	----	----	----	----	1	----
KITTSON	9,688	437	45 11	293	253	----	----	40	21	1	105	----	2	11	4
County	9,688	173	17.86	122	83	----	----	39	21	1	28	----	1	----	----
Cities, boroughs, and villages	2,852	33	11.57	24	23	----	----	1	----	----	----	----	1	4	4
School districts	----	192	(3)	110	110	----	----	----	----	----	76	----	----	6	----
Townships	----	39	(3)	37	37	----	----	----	----	----	1	----	----	1	----
KOOCHICHING	14,200	967	68 10	615	541	----	3	71	84	5	241	----	5	17	----
County	14,200	449	31.62	283	220	----	2	61	72	1	89	----	2	2	----
Cities, boroughs, and villages	7,542	123	16 31	95	84	----	1	10	12	4	----	----	3	9	----
School districts	----	349	(3)	191	191	----	----	----	----	----	152	----	----	6	----
Townships	----	46	(3)	46	46	----	----	----	----	----	----	----	----	----	----
LAC QUI PARLE	15,398	737	47.86	498	457	----	2	39	46	1	108	----	2	15	67
County	15,398	282	18.31	199	159	----	2	38	44	1	34	----	2	2	----
Cities, boroughs, and villages	4,717	127	26 92	55	54	----	----	1	2	----	----	----	----	3	67
School districts	----	255	(3)	173	173	----	----	----	----	----	74	----	----	8	----
Townships	----	73	(3)	71	71	----	----	----	----	----	----	----	----	2	----

LAKE	7,068	731	103.42	365	317			48	15	2	100		1	83	165
County	7,068	283	40.04	185	156			29			23		1	74	
Cities, boroughs, and villages	4,425	233	52.66	47	28			19	15	2				4	165
School districts		182	(3)	103	103						77			2	
Townships		33	(3)	30	30									3	
LAKE OF THE WOODS	4,194	383	91.32	105	104			1	19		213		1	20	25
County	4,194	254	60.56	49	49				19		179		1	6	
Cities, boroughs, and villages	1,298	36	27.73	10	9			1						1	25
School districts		77	(3)	30	30						34			13	
Townships		16	(3)	16	16										
LE SUEUR	18,000	867	48.17	561	531		2	28	41	3	171	$1		39	51
County	18,000	362	20.11	231	202		2	27	1	2	102			26	
Cities, boroughs, and villages	7,388	165	22.33	70	69			1	40	1		1		2	51
School districts		259	(3)	180	180						69			10	
Townships		81	(3)	80	80									1	
LINCOLN	11,300	611	54.07	418	390		2	26	33	2	117		1	15	25
County	11,300	223	19.73	146	119		2	25	33	2	41		1		
Cities, boroughs, and villages	3,251	64	19.69	38	37			1						1	25
School districts		263	(3)	173	173						76			14	
Townships		61	(3)	61	61										
LYON	19,400	907	46.75	668	617		8	43	53	4	132		2	37	11
County	19,400	337	17.37	250	209		3	38	39	3	30		2	13	
Cities, boroughs, and villages	8,916	127	14.24	95	85		5	5	14	1				6	11
School districts		362	(3)	246	246						102			14	
Townships		81	(3)	77	77									4	
MCLEOD	20,500	798	38.93	595	560	$5	3	27	22	5	104	1	10	25	36
County	20,500	232	11.32	175	143	5	3	24	6	5	26		9	11	
Cities, boroughs, and villages	8,147	162	19.88	105	102			3	16			1	1	3	36
School districts		303	(3)	216	216						78			9	
Townships		101	(3)	99	99									2	
MAHNOMEN	6,153	257	41.77	157	133			24	8		69			23	
County	6,153	104	16.90	78	54			24	8		18				
Cities, boroughs, and villages	1,425	9	6.32	7	7									2	
School districts		118	(3)	46	46						51			21	
Townships		26	(3)	26	26										
MARSHALL	17,003	800	47.05	502	430			72	88	1	164		3	30	12
County	17,003	359	21.11	214	143			71	88	1	49		3	4	
Cities, boroughs, and villages	4,428	57	12.87	41	40			1						4	12
School districts		316	(3)	180	180						115			21	
Townships		68	(3)	67	67									1	
MARTIN	22,600	1,437	63.58	791	744		7	40	184	2	127		1	90	242
County	22,600	464	20.53	249	212		4	33	150	2	41		1	21	
Cities, boroughs, and villages	9,214	398	43.20	102	92		3	7	34					20	242
School districts		453	(3)	323	323						86			44	
Townships		122	(3)	117	117									5	

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, BOROUGHS, AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes					Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special		Licenses and permits							
						Inheritance	All other								
MEEKER	17,914	$773	$43 15	$510	$478	-------	$2	$30	$4	$1	$115	-------	$1	$34	$108
County	17,914	229	12.78	172	144	-------	2	26	3	1	47	-------	-------	6	-------
Cities, boroughs, and villages	5,562	169	30 38	49	45	-------	-------	4	1	-------	-------	-------	1	10	108
School districts	-------	265	(3)	185	185	-------	-------	-------	-------	-------	64	-------	-------	16	-------
Townships	-------	110	(3)	104	104	-------	-------	-------	-------	-------	4	-------	-------	2	-------
MILLE LACS	14,076	562	39.93	403	376	-------	1	26	4	1	124	-------	1	23	6
County	14,076	201	14.28	164	138	-------	1	25	1	1	30	-------	1	4	-------
Cities, boroughs, and villages	4,741	55	11.60	46	45	-------	-------	1	3	-------	-------	-------	-------	-------	6
School districts	-------	255	(3)	143	143	-------	-------	-------	-------	-------	93	-------	-------	19	-------
Townships	-------	51	(3)	50	50	-------	-------	-------	-------	-------	1	-------	-------	-------	-------
MORRISON	25,442	979	38.48	710	593	$22	2	93	9	3	163	-------	5	67	22
County	25,442	381	14.98	306	193	22	1	90	-------	2	33	-------	4	36	-------
Cities, boroughs, and villages	8,843	142	16 06	89	86	-------	-------	3	9	1	-------	-------	1	20	22
School districts	-------	363	(3)	225	225	-------	-------	-------	-------	-------	128	-------	-------	10	-------
Townships	-------	93	(3)	90	89	-------	1	-------	-------	-------	2	-------	-------	1	-------
MOWER	28,400	1,489	52.43	986	947	-------	3	36	28	5	148	$8	3	30	281
County	28,400	372	13.10	305	269	-------	3	33	21	4	29	-------	3	10	-------
Cities, boroughs, and villages	16,072	503	31.30	199	197	-------	-------	2	7	1	-------	8	-------	7	281
School districts	-------	519	(3)	387	387	-------	-------	-------	-------	-------	119	-------	-------	13	-------
Townships	-------	95	(3)	95	94	-------	-------	1	-------	-------	-------	-------	-------	-------	-------
MURRAY	13,900	758	54.53	463	431	-------	-------	32	158	1	102	-------	5	16	13
County	13,900	360	25 90	174	143	-------	-------	31	134	1	38	-------	4	9	-------
Cities, boroughs, and villages	3,748	89	23.75	50	49	-------	-------	1	24	-------	-------	-------	1	1	13
School districts	-------	228	(3)	160	160	-------	-------	-------	-------	-------	63	-------	-------	5	-------
Townships	-------	81	(3)	79	79	-------	-------	-------	-------	-------	1	-------	-------	1	-------

NICOLLET	16,800	656	39.05	434	401	1	1	31	25	2	81			21	93
County	16,800	202	12.02	149	118	1	1	29	11	1	27			14	
Cities, boroughs, and villages	8,716	164	18.82	55	53			2	14	1				1	93
School districts		226	(3)	167	167						54			5	
Townships		64	(3)	63	63									1	
NOBLES	18,700	1,135	60.70	655	617	1	2	35	117	5	123		6	38	191
County	18,700	438	23.42	271	235	1	2	33	93	3	53		5	14	
Cities, boroughs, and villages	7,853	310	39.45	78	76			2	24	2			1	14	191
School districts		302	(3)	222	222						70			10	
Townships		85	(3)	84	84									1	
NORMAN	14,061	636	45.23	405	366		1	38	53	2	114		1	15	46
County	14,061	247	17.57	156	118		1	37	51	1	35		1	3	
Cities, boroughs, and villages	3,650	77	21.10	27	26			1	2	1				1	46
School districts		259	(3)	169	169						79			11	
Townships		53	(3)	53	53										
OLMSTED	36,700	2,247	61.23	1,327	1,287		5	35	54	11	209	1	38	68	539
County	36,700	407	11.09	309	274		4	31		5	83		2	8	
Cities, boroughs, and villages	23,592	1,029	43.62	362	357		1	4	54	6			36	32	539
School districts		703	(3)	550	550						126			27	
Townships		108	(3)	106	106							1		1	
OTTER TAIL	51,000	1,935	37.94	1,264	1,230	2	2	30	41	6	381		8	76	159
County	51,000	594	11.65	406	377	2	2	25	5	5	151		4	23	
Cities, boroughs, and villages	17,572	401	22.82	168	163			5	36	1			4	33	159
School districts		760	(3)	511	511						230			19	
Townships		180	(3)	179	179									1	
PENNINGTON	10,487	593	56.55	317	285			32	46	1	98	1		27	103
County	10,487	222	21.17	162	131			31	33	1	15	1		10	
Cities, boroughs, and villages	4,719	152	32.21	30	29			1	13					6	103
School districts		198	(3)	104	104						83			11	
Townships		21	(3)	21	21										
PINE	20,264	721	35.58	513	464		4	45	5	2	163		1	32	5
County	20,264	253	12.49	204	156		4	44	4	2	34		1	8	
Cities, boroughs, and villages	4,659	36	7.73	30	29			1	1						5
School districts		357	(3)	204	204						129			24	
Townships		75	(3)	75	75										
PIPESTONE	12,300	568	46.18	417	387	1	2	27	19	2	83		2	15	30
County	12,300	168	13.66	127	100	1	2	24	17	2	18		2	2	
Cities, boroughs, and villages	6,227	110	17.67	74	71			3	2					4	30
School districts		246	(3)	172	172						65			9	
Townships		44	(3)	44	44										
POLK	36,019	1,622	45.03	1,093	996		2	95	121	9	229	1	15	71	83
County	36,019	572	15.88	408	320		2	86	77	6	28		5	48	
Cities, boroughs, and villages	13,973	286	20.47	141	132			9	44	3		1	10	4	83
School districts		633	(3)	417	417						200			16	
Townships		131	(3)	127	127						1			3	

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, BOROUGHS, AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes					Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special		Licenses and permits							
						Inheritance	All other								
POPE	13,085	$638	$48.76	$411	$377	-------	$1	$33	$8	-------	$193	-------	$1	$17	$8
County	13,085	261	19.95	145	111	-------	1	33	5	-------	103	-------	1	7	-------
Cities, boroughs, and villages	4,246	45	10.60	31	31	-------	-------	-------	3	-------	-------	-------	-------	3	8
School districts	-------	270	(3)	174	174	-------	-------	-------	-------	-------	90	-------	-------	6	-------
Townships	-------	*62*	(3)	*61*	*61*	-------	-------	-------	-------	-------	-------	-------	-------	1	-------
RAMSEY	293,900	20,187	68 69	13,000	12,085	$100	168	647	1,583	$58	2,793	$44	967	579	1,163
County	293,900	3,279	11.16	2,874	2,575	100	103	96	-------	6	67	-------	67	265	-------
Cities, boroughs, and villages	282,115	16,663	59.06	*9,942*	*9,327*	-------	*65*	*550*	1,583	52	2,673	44	900	306	1,163
School districts [5]	-------	218	(3)	157	157	-------	-------	-------	-------	-------	53	-------	-------	8	-------
Townships	-------	27	(3)	27	26	-------	-------	1	-------	-------	-------	-------	-------	-------	-------
RED LAKE	6,887	343	49.80	249	222	-------	2	25	8	-------	72	-------	2	12	-------
County	6,887	186	27.01	134	108	-------	2	24	8	-------	36	-------	2	6	-------
Cities, boroughs, and villages	2,042	25	12.24	25	25	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------
School districts	-------	107	(3)	65	65	-------	-------	-------	-------	-------	36	-------	-------	6	-------
Townships	-------	25	(4)	25	24	-------	-------	1	-------	-------	-------	-------	-------	-------	-------
REDWOOD	20,620	1,089	52 81	737	686	1	3	47	165	3	140	-------	4	27	13
County	20,620	470	22.79	266	217	1	3	45	154	2	33	-------	4	11	-------
Cities, boroughs, and villages	7,590	100	13 18	73	71	-------	-------	2	10	1	-------	-------	-------	3	13
School districts	-------	393	(3)	273	273	-------	-------	-------	-------	-------	107	-------	-------	13	-------
Townships	-------	126	(3)	125	125	-------	-------	-------	1	-------	-------	-------	-------	-------	-------
RENVILLE	23,600	1,232	52.20	757	707	-------	3	47	264	4	155	-------	14	10	28
County	23,600	580	24.58	262	213	-------	3	46	263	3	38	-------	13	1	-------
Cities, boroughs, and villages	8,176	99	12.11	65	64	-------	-------	1	1	1	-------	-------	1	3	28
School districts	-------	410	(3)	288	288	-------	-------	-------	-------	-------	117	-------	-------	5	-------
Townships	-------	143	(3)	142	142	-------	-------	-------	-------	-------	-------	-------	-------	1	-------

RICE	30,300	1,419	46.83	985	951	1	5	28	31	7	120	2	2	200	72
County	30,300	483	15.94	428	398	1	5	24	1	2	41		2	9	
Cities, boroughs, and villages	19,034	334	17.55	201	197			4	30	5		1		25	72
School districts		552	(3)	307	307						79			166	
Townships		50	(3)	49	49							1			
ROCK	10,962	566	51.63	364	335	1	2	26	20	4	78		2	17	81
County	10,962	181	16.51	145	118	1	2	24		3	27		1	5	
Cities, boroughs, and villages	3,762	120	31.90	17	15			2	20	1			1		81
School districts		225	(3)	164	164						51			10	
Townships		40	(3)	38	38									2	
ROSEAU	12,621	527	41.76	331	268		1	62	37	1	116	6	2	11	23
County	12,621	213	16.88	162	101			61	37	1	12		1		
Cities, boroughs, and villages	3,323	53	15.95	22	22							6		2	23
School districts		210	(3)	97	97						104			9	
Townships		51	(3)	50	48		1	1					1		
ST. LOUIS	204,596	24,684	120.65	19,768	19,546	19	35	165	404	73	1,144	19	99	736	2,441
County	204,596	4,492	21.96	4,018	3,873	19	30	96	104	25	130		20	195	
Cities, boroughs, and villages	166,928	9,684	58.01	6,610	6,534		8	68	300	48	25	19	79	162	2,441
School districts		9,609	(3)	8,244	8,244						989			376	
Townships		899	(3)	896	895			1						3	
SCOTT	14,116	610	43.21	469	443		1	25	11	1	79	5	2	7	36
County	14,116	227	16.08	193	168		1	24	2	1	29		1	1	
Cities, boroughs, and villages	6,606	111	16.80	60	59			1	9			5	1		36
School districts		199	(3)	144	144						50			5	
Townships		73	(3)	72	72									1	
SHERBURNE	9,700	340	35.05	210	182		2	26	29	2	62		1	33	3
County	9,700	133	13.71	83	56		2	25	29	2	15		1	3	
Cities, boroughs, and villages	2,105	25	11.88	19	18			1						3	3
School districts		154	(3)	81	81						47			26	
Townships		28	(3)	27	27									1	
SIBLEY	15,900	814	51.19	601	570		3	28	33	1	104		8	15	52
County	15,900	398	25.03	310	280		3	27	23	1	56		7	1	
Cities, boroughs, and villages	4,593	105	22.86	39	38			1	10				1	3	52
School districts		194	(3)	137	137						48			9	
Townships		117	(3)	115	115									2	
STEARNS	63,200	2,494	39.46	1,637	1,541	2	17	77	117	8	240	1	3	42	446
County	63,200	648	10.25	568	486	2	17	63	4	4	56			16	
Cities, boroughs, and villages	38,252	975	25.49	396	382			14	113	4			3	13	446
School districts		722	(3)	526	526						184			12	
Townships		149	(3)	147	147							1		1	
STEELE	18,500	831	44.92	607	579	1	2	25	30	3	122	11	2	54	2
County	18,500	260	14.05	177	150	1	2	24	20	2	40			21	
Cities, boroughs, and villages	9,085	171	18.82	123	122			1	10	1		11	2	22	2
School districts		322	(3)	233	233						82			7	
Townships		78	(3)	74	74									4	

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, BOROUGHS, AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes					Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special		Licenses and permits							
						Inheritance	All other								
STEVENS	10,300	$555	$53.88	$392	$366	----	$1	$25	$39	$1	$80	----	$1	$11	$31
County	10,300	212	20 58	149	124	----	1	24	33	1	28	----	1	----	----
Cities, boroughs, and villages	4,120	91	22.09	49	48	----	----	1	5	----	----	----	----	6	31
School districts	----	202	(3)	145	145	----	----	----	----	----	52	----	----	5	----
Townships	----	50	(3)	49	49	----	----	----	1	----	----	----	----	----	----
SWIFT	14,735	808	54.84	520	487	$1	1	31	70	1	110	----	3	24	80
County	14,735	256	17.37	165	133	1	1	30	62	1	10	----	2	16	----
Cities, boroughs, and villages	5,499	161	29.28	72	71	----	----	1	8	----	----	----	----	1	80
School districts	----	309	(3)	202	202	----	----	----	----	----	100	----	----	7	----
Townships	----	82	(3)	81	81	----	----	----	----	----	----	----	1	----	----
TODD	26,200	1,006	38.40	641	553	----	2	86	4	2	263	----	1	50	45
County	26,200	394	15.04	263	191	----	2	70	3	2	89	----	1	36	----
Cities, boroughs, and villages	7,718	108	13.99	61	45	----	----	16	1	----	----	----	----	1	45
School districts	----	391	(3)	205	205	----	----	----	----	----	174	----	----	12	----
Townships	----	113	(3)	112	112	----	----	----	----	----	----	----	----	1	----
TRAVERSE	7,938	424	53.41	299	268	----	1	30	28	4	73	----	----	12	8
County	7,938	192	24.19	132	102	----	1	29	24	4	30	----	----	2	----
Cities, boroughs, and villages	2,638	38	14.40	23	22	----	----	1	4	----	----	----	----	3	8
School districts	----	154	(3)	105	105	----	----	----	----	----	43	----	----	6	----
Townships	----	40	(3)	39	39	----	----	----	----	----	----	----	----	1	----
WABASHA	17,613	1,023	58.08	593	558	5	1	29	9	3	263	----	1	87	67
County	17,613	445	25.27	242	208	5	1	28	1	3	173	----	----	26	----
Cities, boroughs, and villages	8,721	149	17.09	65	64	----	----	1	8	----	----	----	1	8	67
School districts	----	348	(3)	207	207	----	----	----	----	----	90	----	----	51	----
Townships	----	81	(3)	79	79	----	----	----	----	----	----	----	----	2	----

WADENA	11,000	432	39.27	238	212		1	25	18	3	93		1	10	69
County	11,000	127	11.55	93	68		1	24	5	3	24		1	1	
Cities, boroughs, and villages	3,970	109	27.46	22	21			1	13					5	69
School districts		171	(3)	99	99						69			3	
Townships		25	(3)	24	24									1	
WASECA	14,500	798	55.03	490	463		1	26	23	2	168	$1	2	30	82
County	14,500	315	21.72	195	170		1	24	16	1	102		1		
Cities, boroughs, and villages	5,959	168	28.19	60	58			2	7	1			1	17	82
School districts		249	(3)	171	171						65			13	
Townships		66	(3)	64	64						1	1			
WASHINGTON	24,900	996	40.00	724	687	1	4	32	30	4	145		4	35	54
County	24,900	272	10.92	197	164	1	4	28	3	2	56		3	11	
Cities, boroughs, and villages	13,357	245	18.34	158	155			3	26	2			1	4	54
School districts		407	(3)	299	299						89			19	
Townships		72	(3)	70	69			1	1					1	
WATONWAN	12,900	739	57.29	462	434	1	1	26	52		111		2	39	73
County	12,900	310	24.03	188	162	1	1	24	37		61			24	
Cities, boroughs, and villages	5,445	146	26.81	54	52			2	15				2	2	73
School districts		203	(3)	143	143						50			10	
Townships		80	(3)	77	77									3	
WILKIN	9,791	652	66.59	373	336		1	36	79	3	96		3	30	68
County	9,791	246	25.13	149	113		1	35	31	2	48		3	13	
Cities, boroughs, and villages	3,912	156	39.88	37	36			1	48	1				2	68
School districts		192	(3)	129	129						48			15	
Townships		58	(3)	58	58										
WINONA	35,400	1,612	45.54	1,372	1,335	3	2	32	3	4	111		8	84	30
County	35,400	507	14.32	433	402	3	2	26	3		26		6	39	
Cities, boroughs, and villages	24,096	377	15.65	333	327			6		4			2	8	30
School districts		652	(3)	530	530						85			37	
Townships		76	(3)	76	76										
WRIGHT	27,119	1,032	38.05	735	697	1	4	33	8	3	227			26	33
County	27,119	360	13.27	269	232	1	4	32	6	3	80			2	
Cities, boroughs, and villages	8,736	101	11.56	62	61			1	2					4	33
School districts		425	(3)	270	270						137			18	
Townships		146	(3)	134	134						10			2	
YELLOW MEDICINE	16,600	867	52.23	580	532	2	2	44	98	2	116		6	51	14
County	16,600	415	25.00	247	201	2	2	42	98	1	30		6	33	
Cities, boroughs, and villages	5,819	73	12.55	56	54			2		1				2	14
School districts		284	(3)	182	182						86			16	
Townships		95	(3)	95	95										

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Exclusive of schools in the cities of Minneapolis, Hennepin County, and St. Paul, Ramsey County, data for which are tabulated with the city.
[3] Not computed.
[4] Exclusive of schools in the city of Minneapolis, data for which are tabulated with the city.
[5] Exclusive of schools in the city of St. Paul, data for which are tabulated with the city.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, BOROUGHS, AND VILLAGES, BY POPULATION GROUPS: 1931

[Revenue receipts expressed in thousands]

CITY, BOROUGH, OR VILLAGE	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special	Licenses and permits							
Grand total	1,613,356	$69,971	$43.37	$45,194	$43,863	$140	$1,191	$5,713	$372	$3,667	$647	$1,861	$1,599	$10,918
30,000 population and over	851,900	48,079	56.44	32,713	31,685	117	911	4,260	246	3,667	586	1,745	999	3,863
Minneapolis	474,000	27,790	58.63	20,819	20,463	44	312	2,447	164	969	525	768	624	1,474
St. Paul	276,100	16,489	59.72	9,877	9,262	65	550	1,524	50	2,673	42	900	306	1,117
Duluth	101,800	3,800	37.33	2,017	1,960	8	49	289	32	25	19	77	69	1,272
8,000 to 30,000 population	191,537	8,115	42.37	4,854	4,792	4	58	370	46	-------	16	53	225	2,551
St. Cloud	22,200	718	32.34	289	278	-------	11	89	4	-------	-------	2	-------	334
Rochester	21,800	1,007	46.19	345	340	1	4	54	6	-------	-------	36	31	535
Winona	21,100	310	14.69	302	297	-------	5	-------	4	-------	-------	-------	4	-------
Hibbing	15,666	2,018	128.81	1,586	1,585	-------	1	-------	5	-------	-------	-------	37	390
Mankato	14,300	373	26.08	231	225	3	3	47	6	-------	-------	-------	49	40
Faribault	13,100	246	18.78	143	141	-------	2	19	4	-------	-------	-------	23	57
Austin	12,600	458	36.35	169	168	-------	1	7	1	-------	-------	-------	4	277
Virginia	11,963	960	80.25	527	526	-------	1	-------	3	-------	-------	-------	14	416
South St. Paul	10,500	268	25.52	161	158	-------	3	77	3	-------	-------	3	1	23
Brainerd	10,300	306	29.71	96	82	-------	14	2	2	-------	-------	2	-------	204
Albert Lea	10,200	270	26.47	174	170	-------	4	31	5	-------	1	5	4	50
Red Wing	9,800	244	24.90	160	158	-------	2	11	2	-------	15	2	17	37
Fergus Falls	9,700	332	34.23	111	108	-------	3	33	-------	-------	-------	3	30	155
Chisholm	8,308	605	72.82	560	556	-------	4	-------	1	-------	-------	-------	11	33

2,500 to 8,000 population	229,941	7,422	32.28	3,583	3,441	19	123	714	58		22	37	191	2,817
Owatonna	7,654	150	19.60	107	107			10	1		11	2	19	
Moorhead	7,651	266	34.77	67	62		5	51	5			1	3	139
Eveleth	7,484	786	105.02	701	701				1				12	72
New Ulm	7,308	405	55.42	153	152		1	36	1				2	213
Bemidji	7,202	83	11.52	58	55		3	2	5					18
Stillwater	7,173	152	21.19	101	99		2	9	2			1	2	37
Cloquet	6,782	161	23.74	122	121		1	5	3		5	1		25
Crookston	6,321	117	18.51	86	79		7	18	2		1	5	2	3
Willmar	6,173	311	50.38	82	78		4	31					20	178
Ely	6,156	419	68.06	328	326		2	4	3			1	5	78
Columbia Heights	5,613	96	17.10	47	43	3	1	26	8			3	1	11
Fairmont	5,521	349	63.21	76	67	3	6	33					17	223
Hastings	5,086	70	13.76	61	61									9
International Falls	5,036	105	20.85	86	75	1	10	12	4			3		
Little Falls	5,014	115	22.94	68	66		2	9	1			1	19	17
Anoka	4,851	118	24.32	23	20		3	16				1		78
St. Peter	4,811	116	24.11	27	26		1	2	1					86
St. Louis Park	4,710	126	26.75	53	52		1	63					2	8
West St Paul	4,463	39	8.74	20	20			19						
Robbinsdale	4,427	102	23.04	38	35		3	48	4				1	11
Two Harbors	4,425	233	52.66	47	28		19	15	2				4	165
Montevideo	4,319	80	18.52	52	50		2	1	1			1		25
Thief River Falls	4,268	148	34.68	27	26		1	13					6	102
Northfield	4,153	68	16.37	41	40		1	11	1		1		1	13
Worthington	3,878	236	60.86	46	45		1	24	1			1	13	151
Alexandria	3,876	196	50.57	41	40		1	27			1	4	6	117
Hopkins	3,834	63	16.43	33	32		1	22			1			7
Waseca	3,815	137	35.91	35	34		1	7	1			1	15	78
Detroit Lakes	3,675	176	47.89	43	42		1	15	1			2		115
Pipestone	3,489	83	23.79	55	53		2	2					3	23
Crosby	3,451	78	22.60	59	59			2	1				6	10
Hutchinson	3,406	55	16.15	42	41		1	7					3	3
Marshall	3,250	50	15.38	41	32	5	4	4					5	
Lake City	3,210	90	28.04	27	27			2					2	59
Grand Rapids	3,206	29	9.05	29	29									
Edina	3,138	39	12.43	37	36		1	1					1	
East Grand Forks	2,922	129	44.15	23	22		1	25	1			5	1	74
North St. Paul	2,915	84	28.82	25	25			23						36
Blue Earth	2,884	40	13.87	38	31	7							2	
Litchfield	2,880	133	46.18	29	26		3	1				1	7	95

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, BOROUGHS, AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Revenue receipts expressed in thousands]

CITY, BOROUGH, OR VILLAGE	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special	Licenses and permits							
2,500 to 8,000 population—Continued.														
North Mankato	2,822	$35	$12.40	$18	$18	----	----	$9	----	----	----	----	$1	$7
St. James	2,808	108	38.46	28	27	----	$1	9	----	----	----	$2	1	68
Gilbert	2,722	177	65.03	119	119	----	----	1	$1	----	----	----	----	56
Sauk Center	2,716	107	39.40	25	25	----	----	2	----	----	----	----	3	77
Staples	2,667	71	26.62	30	16	----	14	----	----	----	----	----	----	41
Sauk Rapids	2,656	36	13.55	31	31	----	----	----	----	----	----	----	----	5
Luverne	2,644	99	37.44	6	5	----	1	20	----	----	----	1	----	72
White Bear Lake	2,600	84	32.31	36	36	----	----	36	1	----	$2	----	----	9
Bayport	2,590	34	13.13	21	21	----	----	----	----	----	----	----	----	13
Sleepy Eye	2,576	112	43.48	31	30	----	1	3	----	----	----	----	----	78
Tracy	2,570	38	14.79	27	27	----	----	10	----	----	----	----	1	----
Nashwauk	2,555	107	41.88	70	68	----	2	----	4	----	----	----	----	33
Redwood Falls	2,552	54	21.16	33	32	----	1	9	1	----	----	----	1	10
Proctorknott	2,521	27	10.71	19	9	----	10	6	1	----	----	----	----	1
Wadena	2,512	100	39.81	15	14	----	1	13	----	----	----	----	4	68
Less than 2,500 population	339,978	6,355	18.69	4,044	3,945	----	99	369	22	----	23	26	184	1,657

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, BOROUGHS, AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments									Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
Grand total	$222,994	$86.36	[1] $139,577									$7,882	$16,211	$59,324
State government	74,993	29.04	[1] 40,586	$3,311	$2,477	$1,252	$5,507	$5,059	$17,648	$62	$62	$2,146		4,050	30,357
Counties	34,848	13.50	19,509	6,147	724	1,452	5,461	3,459	279	55	222	1,710		3,970	11,369
Cities, boroughs, and villages	68,202	42.27	[2] 39,425										7,882	6,918	13,977
School districts [3]	38,108	(4)	33,859						33,859					1,127	3,122
Townships	6,843	(4)	[2] 6,198											146	499
AITKIN	670	44.64	539											71	60
County	295	19.65	187	54	6	12	94	15	2			4		60	48
Cities, boroughs, and villages	22	8.08	14											4	4
School districts	286	(4)	274						274					5	7
Townships	67	(4)	64											2	1
ANOKA	756	40.00	574										40	70	72
County	229	12.12	191	42	3		103	22	2	1		18		24	14
Cities, boroughs, and villages	180	16.60	76										40	24	40
School districts	307	(4)	272						272					22	13
Townships	40	(4)	35												5
BECKER	842	37.42	588										63	41	150
County	245	10.89	156	48	10	12	42	29	3		1	11		22	67
Cities, boroughs, and villages	141	23.11	46										63	14	18
School districts	383	(4)	319						319					3	61
Townships	73	(4)	67											2	4

See footnotes at end of table.

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TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, BOROUGHS, AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
			Operation and maintenance of general departments										Interest	Outlays
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous	Operation and maintenance of public-service enterprises	
BELTRAMI	$802	$38.73	$670										$18	$91	$23
County	300	14.49	224	$60	$7	$8	$82	$52	$1		$1	$13		66	10
Cities, boroughs, and villages	102	11.45	64										18	14	6
School districts	357	(1)	345						345					8	4
Townships	43	(1)	37											3	3
BENTON	375	24.67	280										5	24	66
County	157	10.33	83	37			25	18	2			1		16	58
Cities, boroughs, and villages	33	8.59	23										5	5	
School districts	151	(1)	140						140					3	8
Townships	34	(1)	34												
BIG STONE	458	46.26	343										54	13	48
County	111	11.21	63	27	1		19	11	2		1	2		8	40
Cities, boroughs, and villages	105	23.20	47										54	4	
School districts	203	(1)	194						194					1	8
Townships	39	(1)	39												
BLUE EARTH	1,538	44.84	1,108										41	129	260
County	475	13.85	244	65	8	1	79	67	4		2	18		72	159
Cities, boroughs, and villages	341	18.40	249										41	14	37
School districts	619	(1)	523						523					42	54
Townships	103	(1)	92											1	10
BROWN	1,332	56.44	662										216	73	381
County	270	11.44	184	67	4	1	64	34	3			11		33	48
Cities, boroughs, and villages	690	52.81	130										216	31	313
School districts	291	(1)	274						274					3	14
Townships	81	(1)	74											1	6

CARLTON	944	43 91	796											20	48	80
County	186	8 65	131	47	8	8	53	2	2		1	10			29	26
Cities, boroughs, and villages	194	19.91	144											20	5	25
School districts	491	(4)	454						454						12	25
Townships	73	(4)	67												2	4
CARVER	606	35 78	423											22	35	126
County	160	9 45	110	40	1	3	52	2	3		2	7			22	28
Cities, boroughs, and villages	113	17 71	64											22	9	18
School districts	255	(4)	178						178						3	74
Townships	78	(4)	71												1	6
CASS	563	36.11	442											1	89	31
County	228	14.62	136	48	4		49	27	3			5			63	29
Cities, boroughs, and villages	21	5.13	16											1	4	
School districts	268	(4)	249						249						18	1
Townships	46	(4)	41												4	1
CHIPPEWA	680	43.04	511											13	46	110
County	254	16.08	137	47	4	9	42	20	2		1	12			34	83
Cities, boroughs, and villages	102	16.07	68											13	3	18
School districts	260	(4)	245						245						9	6
Townships	64	(4)	61													3
CHISAGO	643	48.75	421											11	30	181
County	211	16.00	150	39	2		75	17	2		2	13			21	40
Cities, boroughs, and villages	46	10 35	27											11	7	11
School districts	318	(4)	195						195						1	122
Townships	68	(4)	49												1	18
CLAY	1,168	50.13	745											152	71	200
County	293	12.58	150	60	4		43	21	3		1	18			15	128
Cities, boroughs, and villages	331	26.31	107											152	27	45
School districts	479	(4)	431						431						29	19
Townships	65	(4)	57													8
CLEARWATER	271	27.94	229											1	11	30
County	94	9.69	63	25	2	2	26	5	2			1			7	24
Cities, boroughs, and villages	9	4.70	8											1		
School districts	144	(4)	137						137						1	6
Townships	24	(4)	21												3	
COOK	221	88 40	159												23	39
County	130	52 00	74	26	3	1	37	5				2			20	36
Cities, boroughs, and villages	5	8.09	4												1	
School districts	71	(4)	68						68							3
Townships	15	(4)	13												2	
COTTONWOOD	868	58.65	469											54	72	273
County	242	16.35	109	37	3	5	41	4	3		3	13			53	80
Cities, boroughs, and villages	215	42.30	49											54	10	102
School districts	336	(4)	239						239						8	89
Townships	75	(4)	72												1	2

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, BOROUGHS, AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—*Continued*

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments									Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
CROW WING	$1,455	$56.40	$948									$176	$99	$232
County	306	11.86	211	$65	$9	$15	$75	$18	$2		$2	$25		21	74
Cities, boroughs, and villages	494	29.32	181									176	46	91
School districts	578	(1)	488						488				30	60
Townships	77	(1)	68										2	7
DAKOTA	1,487	41.77	1,061									30	131	265
County	393	11.04	274	86	7	7	115	40	3		3	13		20	99
Cities, boroughs, and villages	329	14.08	165									30	61	73
School districts	706	(1)	572						572				50	84
Townships	59	(1)	50											9
DODGE	549	45.27	441									17	18	73
County	156	12.86	84	37	1	2	23	13	2		1	5		8	64
Cities, boroughs, and villages	73	18.36	50									17	5	1
School districts	255	(1)	246						246				5	4
Townships	65	(1)	61											4
DOUGLAS	787	41.83	468									89	41	189
County	200	10.63	79	44	6	3	10	7	3		1	5		18	103
Cities, boroughs, and villages	221	32.27	63									89	20	49
School districts	299	(1)	267						267				3	29
Townships	67	(1)	59											8
FARIBAULT	933	42.80	725									47	73	88
County	270	12.39	205	50	10		96	27	4		1	17		46	19
Cities, boroughs, and villages	295	22.07	99									47	14	45
School districts	385	(1)	355						355				13	17
Townships	73	(1)	66											7

FILLMORE	1,110	44.85	814									60	53	183
County	330	13.33	156	46	7	5	55	28	4		3	8	23	151
Cities, boroughs, and villages	177	17.38	88									60	18	11
School districts	463	(4)	438						438				11	14
Townships	140	(4)	132										1	7
FREEBORN	1,381	46.97	899									21	130	331
County	404	13.74	179	62	7	7	48	30	4		1	20	81	144
Cities, boroughs, and villages	248	20.19	123									21	27	77
School districts	608	(4)	497						497				20	91
Townships	121	(4)	100										2	19
GOODHUE	1,437	45.76	911									38	43	445
County	549	17.48	189	66	4	9	55	40	4			11	25	335
Cities, boroughs, and villages	288	17.94	183									38	15	52
School districts	491	(4)	435						435				2	54
Townships	109	(4)	104										1	4
GRANT	404	42.27	269									3	22	110
County	132	13.81	49	26	3		16	2	1			1	21	62
Cities, boroughs, and villages	39	12.84	27									3		9
School districts	188	(4)	154						154					34
Townships	45	(4)	39										1	5
HENNEPIN	32,112	59.99	22,737									933	3,115	5,327
County	3,310	6.18	2,711	871	196	786	286	241	10	$29		292	251	348
Cities, boroughs, and villages	27,757	55.38	19,098									933	2,832	4,894
School districts [5]	905	(4)	796						796				32	77
Townships	140	(4)	132											8
HOUSTON	572	41.31	403									11	46	112
County	242	17.48	113	42	4	1	46	12	2		1	5	40	89
Cities, boroughs, and villages	51	11.43	29									11	5	6
School districts	181	(4)	175						175					6
Townships	98	(4)	86										1	11
HUBBARD	382	39.81	343									2	8	29
County	113	11.78	86	29	2	4	30	14	2			5	3	24
Cities, boroughs, and villages	35	11.46	28									2	5	
School districts	213	(4)	209						209					4
Townships	21	(4)	20											1
ISANTI	383	31.70	287									8	31	57
County	143	11.84	75	30	1		27	10	2		2	3	19	49
Cities, boroughs, and villages	36	16.88	23									8	2	3
School districts	167	(4)	155						155				9	3
Townships	37	(4)	34										1	2
ITASCA	2,632	94.68	2,112									102	185	233
County	722	25.97	518	134	11	52	214	87	3	2	4	11	125	79
Cities, boroughs, and villages	564	38.83	384									102	43	35
School districts	1,201	(4)	1,082						1,082				11	108
Townships	145	(4)	128										6	11

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, BOROUGHS, AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments									Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
JACKSON	$798	$50.31	$550									$49	$62	$137
County	284	17.90	129	$40	$4	$5	$64	$4	$3			$9	53	102
Cities, boroughs, and villages	113	24.32	49									49	8	7
School districts	328	(1)	307						307					21
Townships	73	(1)	65										1	7
KANABEC	327	38.21	263									2	22	40
County	118	13.79	71	26	1		33	4	2		$1	4	15	32
Cities, boroughs, and villages	16	10.08	12									2	2	
School districts	152	(1)	146						146				3	3
Townships	41	(1)	34										2	5
KANDIYOHI	1,198	50.34	622									83	63	430
County	316	13.28	131	48	7	19	40	3	3		2	9	40	145
Cities, boroughs, and villages	405	46.66	123									83	21	178
School districts	400	(1)	299						299				1	100
Townships	77	(1)	69										1	7
KITTSON	419	43.25	317									4	30	68
County	168	17.34	83	30	3	2	21	14	2		1	10	22	63
Cities, boroughs, and villages	29	10.17	17									4	6	2
School districts	189	(1)	187						187					2
Townships	33	(1)	30										2	1
KOOCHICHING	771	54.30	623									6	126	16
County	221	15.56	132	62	2	6	26	27	2		$2	5	77	12
Cities, boroughs, and villages	110	14.58	93									6	11	
School districts	396	(1)	357						357				35	4
Townships	44	(1)	41										3	

LAC QUI PARLE	640	41.56	456										58	42	84
County	221	14.35	117	40	3	7	41	18	3		1	4		30	74
Cities, boroughs, and villages	113	23.96	42										58	10	3
School districts	248	(4)	243						243					1	4
Townships	58	(4)	54											1	3
LAKE	701	99.18	361										149	35	156
County	200	28.30	110	33	7		29	31			1	9		31	59
Cities, boroughs, and villages	299	67.57	60										149	2	88
School districts	172	(4)	166						166						6
Townships	30	(4)	25											2	3
LAKE OF THE WOODS	289	68.91	166										19	37	47
County	159	37.91	62	23	1		25	7	2		1	3		51	46
Cities, boroughs, and villages	29	22.34	8										19	2	
School districts	85	(4)	81						81					3	1
Townships	6	(4)	15											1	
LE SUEUR	684	38.00	492										38	32	122
County	255	14.17	121	39	4	2	56	5	2		4	9		24	110
Cities, boroughs, and villages	116	15.70	66										38	7	5
School districts	245	(4)	241						241					1	3
Townships	68	(4)	64												4
LINCOLN	535	47.35	401										14	47	73
County	178	15.75	93	41	1	3	30	10	2		1	5		29	56
Cities, boroughs, and villages	58	17.84	41										14	3	
School districts	246	(4)	215						215					15	16
Townships	53	(4)	52												1
LYON	914	47.11	649										10	66	189
County	348	17.94	191	49	4	5	96	20	3		2	12		45	112
Cities, boroughs, and villages	102	11.44	64										10	8	20
School districts	395	(4)	333						333					10	52
Townships	69	(4)	61											3	5
MCLEOD	655	31.95	508										32	31	84
County	161	7.85	83	34	2	1	33	3	2			8		14	64
Cities, boroughs, and villages	137	16.82	93										32	12	
School districts	272	(4)	260						260					5	7
Townships	85	(4)	72												13
MAHNOMEN	241	39.17	185											26	30
County	94	15.28	53	24	1		24	3	1					13	28
Cities, boroughs, and villages	6	4.21	4											2	
School districts	117	(4)	109						109					7	1
Townships	24	(4)	19											4	1
MARSHALL	731	42.99	511												
County	288	16.94	125	52	6	10	35	5	4		2	11	9	100	111
Cities, boroughs, and villages	43	9.71	27											82	81
School districts	338	(4)	302						302				9	7	
Townships	62	(4)	57											10	26
														1	4

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, BOROUGHS, AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments									Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
MARTIN	$1,173	$51.90	$707									$145	$91	$230
County	289	12 79	135	$45	$7	$2	$45	$22	$4		$1	$9	60	94
Cities, boroughs, and villages	323	35.06	82									145	17	79
School districts	448	(1)	384						384				12	52
Townships	113	(1)	106										2	5
MEEKER	754	42 09	484									166	37	67
County	180	10. 05	130	37	2	4	74	7	2			4	27	23
Cities, boroughs, and villages	208	37. 40	36									166	4	2
School districts	264	(1)	235						235				5	24
Townships	102	(1)	83										1	18
MILLE LACS	486	34. 53	379									2	44	61
County	170	12. 08	88	37	2	5	26	12	2		1	3	31	51
Cities, boroughs, and villages	29	6. 12	19									2	8	
School districts	240	(1)	233						233				3	4
Townships	47	(1)	39										2	6
MORRISON	823	32 35	611									12	55	145
County	300	11 79	140	62	3	7	39	7	3			19	27	133
Cities, boroughs, and villages	98	11. 08	66									12	16	4
School districts	346	(1)	332						332				11	3
Townships	79	(1)	73										1	5
MOWER	1,288	45 35	982									127	40	139
County	288	10. 14	239	56	8	8	111	28	3	$12		13	16	33
Cities, boroughs, and villages	447	27. 81	199									127	20	101
School districts	463	(1)	457						457				3	3
Townships	90	(1)	87										1	2

MURRAY	635	45 68	450										8	105	72
County	267	19.21	134	33	1	5	61	21	2			11		77	56
Cities, boroughs, and villages	71	18.94	35										8	15	13
School districts	224	(4)	211						211					12	1
Townships	73	(4)	70											1	2
NICOLLET	597	35 54	423										82	24	68
County	184	10.95	120	36	3		49	13	2		4	13		17	47
Cities, boroughs, and villages	159	18.24	72										82		5
School districts	192	(4)	172						172					7	13
Townships	62	(4)	59												3
NOBLES	952	50 91	574										109	93	176
County	338	18 07	147	45	5	5	60	18	3		1	10		71	120
Cities, boroughs, and villages	240	30.54	69										109	15	47
School districts	298	(4)	289						289					5	4
Townships	76	(4)	69											2	5
NORMAN	562	39.97	412										24	53	73
County	206	14.65	107	36	4	9	27	20	3		1	7		35	64
Cities, boroughs, and villages	62	16.99	34										21	3	1
School districts	250	(4)	228						228					15	7
Townships	44	(4)	43												1
OLMSTED	2,217	60.41	1,167										516	101	433
County	306	8.34	184	70	8	8	29	47	5		2	15		23	99
Cities, boroughs, and villages	1,052	44.59	304										516	46	186
School districts	760	(4)	584						584					31	145
Townships	99	(4)	95											1	3
OTTER TAIL	1,774	34.78	1,324										69	66	315
County	567	11.12	317	88	8	40	118	24	7		3	29		34	216
Cities, boroughs, and villages	359	20.43	225										69	23	42
School districts	675	(4)	634						634					8	33
Townships	173	(4)	148											1	24
PENNINGTON	551	52.54	314										46	73	118
County	187	17.83	77	25	2	6	26	6	2		1	9		40	70
Cities, boroughs, and villages	128	27.12	47										46	22	13
Schools districts	216	(4)	175						175					10	31
Townships	20	(4)	15											1	4
PINE	731	36.07	573										5	39	114
County	236	11.65	116	37	4	2	32	18	4		1	18		29	91
Cities, boroughs, and villages	34	7.30	24										5	5	
School districts	387	(4)	361						361					4	22
Townships	74	(4)	72											1	1
PIPESTONE	537	43 66	409										25	24	79
County	170	13 82	105	36	2	4	32	15	2		5	9		7	58
Cities, boroughs, and villages	92	14.77	53										25	12	2
Schools districts	233	(4)	221						221					5	7
Townships	42	(4)	30												12

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, BOROUGHS, AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments									Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
POLK	$1,453	$40.34	$1,075											
County	451	12.52	238	$78	$16	$23	$57	$22	$6		$1	$35	$60	$95	$223
Cities, boroughs, and villages	*246*	*17.61*	*144*											49	164
School districts	633	(4)	578										60	21	21
Townships	123	(4)	115						578					24	31
														1	7
POPE	506	38.67	399												
County	*164*	*12.53*	83	35	3	3	29	4	3		1	5	1	20	86
Cities, boroughs, and villages	46	10.83	40											15	66
School districts	237	(4)	*223*										1	3	2
Townships	59	(4)	53						223					2	12
															6
RAMSEY	22,746	77.39	10,760												
County	5,531	18.82	2,070	591	71	54	249	812	5	$6	55	227	722	2,799	8,465
Cities, boroughs, and villages	16,974	*60 17*	*8,461*											442	3,019
School districts [5]	215	(4)	204						204				722	2,357	5,434
Townships	26	(4)	25												11
															1
RED LAKE	298	43.27	205												
County	130	18.88	55	24	3	4	16	2	2			4		34	59
Cities, boroughs, and villages	28	13.71	14											27	48
School districts	115	(4)	113						113					6	8
Townships	*25*	(4)	23											1	1
															2
REDWOOD	851	41.27	660												
County	262	12.71	144	46	3		51	26	3		1	14	18	90	83
Cities, boroughs, and villages	91	11.99	63											70	48
School districts	388	(4)	360						360				18	7	3
Townships	110	(4)	93											12	16
														1	16

RENVILLE	974	41.27	693											21	171	89
County	361	15.30	135	56	4	11	26	21	4		2	11			149	77
Cities, boroughs, and villages	97	11.86	68											21	4	4
School districts	398	(4)	377						377						17	4
Townships	118	(4)	113												1	4
RICE	1,076	35.51	858											70	88	60
County	309	10.20	203	85	7	8	55	17	3		1	27			75	31
Cities, boroughs, and villages	312	16.39	221											70	9	12
School districts	402	(4)	384						384						4	14
Townships	53	(4)	50													3
ROCK	489	44.61	320											43	46	80
County	152	13.87	69	30	8		16	6	2		1	6			11	72
Cities, boroughs, and villages	78	20.73	16											43	18	1
School districts	221	(4)	200						200						17	4
Townships	38	(4)	35													3
ROSEAU	554	43.90	336											16	51	151
County	203	16.08	78	30	3	7	19	12	3		1	3			35	90
Cities, boroughs, and villages	43	12.94	19											16	4	4
School districts	263	(4)	199						199						9	55
Townships	45	(4)	40												3	2
ST. LOUIS	23,840	116.52	16,860											2,028	1,413	3,539
County	4,881	23.86	3,086	778	84	69	749	969	42		68	327			284	1,511
Cities, boroughs, and villages	9,139	54.75	4,853											2,028	729	1,529
School districts	8,913	(4)	8,114						8,114						343	456
Townships	907	(4)	807												57	43
SCOTT	572	40.52	385											22	40	125
County	201	14.24	117	41	1	1	49	13	2		2	8			23	61
Cities, boroughs, and villages	130	19.68	46											22	10	52
School districts	182	(4)	167						167						6	9
Townships	59	(4)	55												1	3
SHERBURNE	418	43.09	252											2	21	143
County	113	11.65	73	29	1	1	26	2	1		1	12			14	26
Cities, boroughs, and villages	28	13.30	20											2	3	3
School districts	255	(4)	137						137						4	114
Townships	22	(4)	22													
SIBLEY	649	40.82	426											44	47	132
County	252	15.85	95	37	1		47	4	2			4			40	117
Cities, boroughs, and villages	96	20.90	42											44	5	5
School districts	193	(4)	181						181						2	10
Townships	108	(4)	108													
STEARNS	2,539	40.17	1,816											271	88	364
County	533	8.43	339	142	14	41	105	7	6		1	23			60	134
Cities, boroughs, and villages	958	25.04	663											271	21	3
School districts	912	(4)	679						679						7	226
Townships	136	(4)	135													1

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, BOROUGHS, AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
			Operation and maintenance of general departments											
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous	Operation and maintenance of public-service enterprises	Interest	Outlays
STEELE	$781	$42.22	$634										$1	$49	$97
County	229	12.38	135	$44	$4	$11	$41	$15	$2	$1	$4	$13		21	73
Cities, boroughs, and villages	146	16.07	125										1	5	15
School districts	335	(1)	304						304					23	8
Townships	71	(1)	70												1
STEVENS	499	48.45	357										39	23	80
County	154	14.95	84	31	2		26	17	3		1	4		16	54
Cities, boroughs, and villages	101	24.51	55										39	4	3
School districts	200	(1)	177						177					2	21
Townships	44	(1)	41											1	2
SWIFT	737	50.02	498										62	104	73
County	245	16.63	109	45	3	9	41		2		1	8		81	55
Cities, boroughs, and villages	119	21.64	44										62	11	2
School districts	300	(1)	275						275					12	13
Townships	73	(1)	70												3
TODD	932	35.57	704										39	24	165
County	313	11.95	164	51	3	13	61	10	3		2	21		8	141
Cities, boroughs, and villages	120	15.55	79										39	2	
School districts	395	(1)	368						368					13	14
Townships	104	(1)	93											1	10
TRAVERSE	353	44.47	255										8	19	71
County	132	16.63	58	28			15	7	2		1	5		15	59
Cities, boroughs, and villages	34	12.89	22										8	3	1
School districts	146	(1)	137						137						9
Townships	41	(1)	38											1	2
WABASHA	807	45.82	549										58	48	152
County	237	13.46	153	53	6	9	56	19	3		1	6		33	51
Cities, boroughs, and villages	139	15.94	53										58	7	21
School districts	355	(1)	283						283					7	65
Townships	76	(1)	60											1	15

WADENA	394	35.82	266											45	28	55
County	117	10.64	62	28	2	5	14	5	2			6		19	36
Cities, boroughs, and villages	85	21.41	23											45	7	10
School districts	169	(4)	159						159						1	9
Townships	23	(4)	22												1	
WASECA	817	56.34	445											60	67	245
County	347	23 93	113	45	2	1	35	13	2			15		49	185
Cities, boroughs, and villages	189	31.72	70											60	16	43
School districts	223	(4)	218						218						1	4
Townships	58	(4)	44												1	13
WASHINGTON	1,006	40.40	736											37	51	182
County	261	10.48	172	50	4	11	45	44	3	2		13		17	72
Cities, boroughs, and villages	221	16.55	154											37	22	8
School districts	457	(4)	357						357						11	89
Townships	67	(4)	53												1	13
WATONWAN	665	51.55	477											35	55	98
County	242	18.76	142	34	3	23	60	6	2			14		39	61
Cities, boroughs, and villages	139	25.53	71											35	14	19
School districts	202	(4)	188						188						1	13
Townships	82	(4)	76												1	5
WILKIN	549	56 07	348											66	41	94
County	199	20 32	93	36	3	2	31	9	2		1	9		22	84
Cities, boroughs, and villages	115	29.40	31											66	17	1
School districts	188	(4)	178						178						2	8
Townships	47	(4)	46													1
WINONA	1,430	40 40	1,078											17	60	275
County	423	11.95	269	64	22	16	124	16	3		1	23		10	144
Cities, boroughs, and villages	319	13.24	269											17	33	
School districts	621	(4)	475						475						17	129
Townships	67	(4)	65													2
WRIGHT	989	36 47	755											25	23	186
County	291	10.73	177	54	4	4	71	29	3		3	9		10	104
Cities, boroughs, and villages	91	10 42	62											25	3	1
School districts	453	(4)	376						376						9	68
Townships	154	(4)	140												1	13
YELLOW MEDICINE	733	44.16	554											15	50	114
County	266	16.02	132	41	4	8	43	20	3		2	11		45	89
Cities, boroughs, and villages	73	12 55	56											15	1	1
School districts	299	(4)	280						280						4	15
Townships	95	(4)	86													9

[1] Includes $3,061,959, payments for development and conservation of natural resources by State government.
[2] Not available by departments.
[3] Exclusive of schools in the cities of Minneapolis, Hennepin County, and St. Paul, Ramsey County, data for which are tabulated with the city.
[4] Not computed.
[5] Exclusive of schools in the city of Minneapolis, data for which are tabulated with the city.
[6] Exclusive of schools in the city of St. Paul, data for which are tabulated with the city.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, BOROUGHS, AND VILLAGES, BY POPULATION GROUPS. 1931

[Totals expressed in thousands]

CITY, BOROUGH, OR VILLAGE	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public-service enterprises	Interest	Outlays
Grand total	$68,202	$42.27	$39,425	$7,852	$6,918	$13,977
30,000 population and over	47,965	56.30	28,901	2,435	5,469	11,160
Minneapolis	27,331	57.66	18,789	909	2,781	4,852
St. Paul	16,849	61.02	8,415	685	2,324	5,425
Duluth	3,785	37.18	1,697	841	364	883
8,000 to 30,000 population	7,517	39.25	3,925	2,050	483	1,059
St. Cloud	760	34.23	504	193	3	
Rochester	1,033	47.39	288	513	46	186
Winona	272	12.89	242		30	
Hibbing	1,889	120.58	1,033	374	181	301
Mankato	293	20.49	216	34	12	31
Faribault	235	17.94	161	59	3	12
Austin	411	32.62	171	124	19	97
Virginia	837	69 97	350	371	5	111
South St. Paul	212	20.19	89	19	33	71
Brainerd	343	33.30	80	162	22	79
Albert Lea	230	22.55	109	18	26	77
Red Wing	215	21.94	128	27	8	52
Fergus Falls	306	31 55	182	66	17	41
Chisholm	481	57.90	312	90	78	1
2,500 to 8,000 population	7,005	30.46	3,361	1,064	483	1,197
Owatonna	127	16.59	109		3	15
Moorhead	254	33.20	86	109	23	36
Eveleth	836	111.70	765	60	11	
New Ulm	489	66.91	86	125	27	251
Bemidji	86	11.94	57	11	12	6
Stillwater	144	20.08	99	24	15	6
Cloquet	163	24.03	124	14	1	24
Crookston	92	14.55	66	1	7	19
Willmar	375	60.76	104	77	19	175
Ely	370	60.10	189	72	2	107
Columbia Heights	80	14.25	48	13	19	
Fairmont	275	49.81	50	130	16	79
Hastings	43	8.45	20	6	15	. 2
International Falls	94	18.67	84		10	
Little Falls	73	14.56	47	9	13	4
Anoka	98	20.20	26	27	5	40
St. Peter	118	24.53	41	77		
St. Louis Park	82	17.41	61	4	17	
West St. Paul	31	6.95	25		6	
Robbinsdale	114	25.75	66	11	19	18
Two Harbors	299	67.57	60	149	2	88
Montevideo	81	18.75	49	12	2	18
Thief River Falls	124	29.05	45	44	22	13
Northfield	61	14.69	48	9	4	
Worthington	173	44.61	40	80	10	43
Alexandria	188	48.50	42	87	16	43
Hopkins	57	14.87	38	5	6	8
Waseca	143	37.48	31	57	12	43
Detroit Lakes	112	30.48	34	53	7	18
Pipestone	66	18.92	39	17	10	
Crosby	65	18.84	44	9	9	3
Hutchinson	45	13.21	41	2	2	
Marshall	43	13.23	21		3	19
Lake City	88	27.41	27	48	3	10
Grand Rapids	39	12.16	37		2	

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, BOROUGHS, AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY, BOROUGH, OR VILLAGE	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public-service enterprises	Interest	Outlays
2,500 to 8,000 population—Continued.						
Edina	$30	$9.56	$30			
East Grand Forks	116	30.70	51	$51	$12	$2
North St. Paul	61	20.93	12	33	14	2
Blue Earth	44	15.26	40		4	
Litchfield	177	61.46	17	156	2	2
North Mankato	31	10.99	22	4		5
St. James	113	40.24	50	33	11	19
Gilbert	200	73.48	92	51	13	44
Sauk Center	81	29.82	27	48	6	
Staples	81	30 37	44	36	1	
Sauk Rapids	22	8.28	16	3	3	
Luverne	59	22.31	5	37	16	1
White Bear Lake	59	22.69	30	3	19	7
Bayport	30	11.58	18	9	1	2
Sleepy Eye	103	39.98	26	62	2	13
Tracy	26	10.12	22		3	1
Nashwauk	95	37.18	45	38	12	
Redwood Falls	49	19 20	30	13	5	1
Proctorknott	25	9.92	18	1	3	3
Wadena	75	29.86	18	44	6	7
Less than 2,500 population	5,715	16.81	3,238	1,433	483	561

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, BOROUGHS, AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	$373,429	$307,154	$50,543	$15,732	$285,112	$110.42
State government	98,162	94,951		3,211	40,156	15.55
Counties	71,262	41,255	26,295	3,712	67,926	26.31
Cities, boroughs, and villages	158,977	130,750	24,248	3,979	133,446	82.71
School districts [1]	41,450	38,379		3,071	40,087	(2)
Townships	3,578	1,819		1,759	3,497	(2)
AITKIN	2,004	1,069	597	338	1,967	131.05
County	1,303	476	597	230	1,269	84.55
Cities, boroughs, and villages	91	80		11	91	33.41
School districts	410	366		44	407	(2)
Townships	200	147		53	200	(2)
ANOKA	1,261	913	293	55	1,214	64.23
County	369	271	76	22	360	19.05
Cities, boroughs, and villages	392	144	217	31	354	32.64
School districts	499	498		1	499	(2)
Townships	1			1	1	(2)

[1] Exclusive of schools in the cities of Minneapolis, Hennepin County, and St. Paul, Ramsey County, data for which are tabulated with the city.
[2] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, BOROUGHS, AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
BECKER	$1,120	$941	$151	$34	$1,101	$48.93
County	435	380	43	12	435	19 33
Cities, boroughs, and villages	292	175	111	6	264	43.27
School districts	359	354		5	359	(2)
Townships	43	32		11	43	(2)
BELTRAMI	1,626	536	953	137	1,516	73.21
County	1,148	129	939	80	1,115	53.85
Cities, boroughs, and villages	101	77	14	10	54	6.06
School districts	249	230		19	219	(2)
Townships	128	100		28	128	(2)
BENTON	367	305	3	59	367	24 14
County	59	45		14	59	3.88
Cities, boroughs, and villages	142	125	3	14	142	36 95
School districts	162	135		27	162	(2)
Townships	4			4	4	(2)
BIG STONE	540	362	84	94	537	54.24
County	162	60	63	39	159	16.06
Cities, boroughs, and villages	112	70	21	51	142	31.37
School districts	232	232			232	(2)
Townships	4			4	4	(2)
BLUE EARTH	2,893	1,558	1,197	138	2,882	84.02
County	1,380	216	1,055	109	1,380	40.23
Cities, boroughs, and villages	306	153	142	11	304	16.40
School districts	1,192	1,188		4	1,183	(2)
Townships	15	1		14	15	(2)
BROWN	1,653	685	921	47	1,646	69.75
County	718	355	363		718	30.42
Cities, boroughs, and villages	654	83	558	13	653	49.98
School districts	249	233		16	243	(2)
Townships	32	14		18	32	(2)
CARLTON	1,146	862	148	136	1,135	52.79
County	510	340	133	37	499	23.21
Cities, boroughs, and villages	120	101	15	4	120	12.31
School districts	441	376		65	441	(2)
Townships	75	45		30	75	(2)
CARVER	855	753	12	90	775	45.76
County	378	365		13	332	19.60
Cities, boroughs, and villages	206	146	12	48	184	28.84
School districts	251	242		9	239	(2)
Townships	20			20	20	(2)
CASS	2,074	1,665	177	232	2,032	130.33
County	1,101	771	172	158	1,065	68.31
Cities, boroughs, and villages	159	148	5	6	156	38.11
School districts	619	607		12	618	(2)
Townships	195	139		56	193	(2)
CHIPPEWA	917	447	381	89	889	56.27
County	563	122	379	62	563	35.63
Cities, boroughs, and villages	87	71	2	14	65	10.24
School districts	249	244		5	247	(2)
Townships	18	10		8	14	(2)
CHISAGO	751	669	10	72	691	52.39
County	369	321	10	38	333	25.25
Cities, boroughs, and villages	115	96		19	101	22.72
School districts	254	252		2	244	(2)
Townships	13			13	13	(2)
CLAY	1,822	1,181	617	24	1,575	67.60
County	508	320	188		490	21.03
Cities, boroughs, and villages	512	71	429	12	429	34.09
School districts	796	790		6	650	(2)
Townships	6			6	6	(2)

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, BOROUGHS, AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES. 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
CLEARWATER	$491	$239	$173	$79	$485	$50.00
County	267	36	173	58	267	27.53
Cities, boroughs, and villages	23	19	----	4	23	12 01
School districts	119	108	----	11	118	(2)
Townships	82	76	----	6	77	(2)
COOK	520	378	----	151	523	209.20
County	362	221	----	141	360	144 00
Cities, boroughs, and villages	25	21	----	4	25	40.45
School districts	89	88	----	1	89	(2)
Townships	53	48	----	5	49	(2)
COTTONWOOD	1,581	878	680	23	1,455	98.31
County	991	351	613	----	849	57.36
Cities, boroughs, and villages	195	123	67	5	187	30 79
School districts	412	404	----	8	409	(2)
Townships	10	----	----	10	10	(2)
CROW WING	1,561	1,263	109	189	1,403	54 38
County	201	74	18	109	201	7 79
Cities, boroughs, and villages	879	736	91	52	736	43.68
School districts	432	416	----	16	121	(2)
Townships	49	37	----	12	45	(2)
DAKOTA	3,028	2,561	388	79	2,331	65.48
County	124	98	----	26	124	3 48
Cities, boroughs, and villages	1,502	1,160	388	14	1,160	19.64
School districts	1,305	1,303	----	2	1,010	(2)
Townships	7	----	----	7	7	(2)
DODGE	506	357	76	73	186	40.08
County	172	118	54	----	172	14.18
Cities, boroughs, and villages	133	75	22	36	133	33 45
School districts	191	164	----	27	171	(2)
Townships	10	----	----	10	10	(2)
DOUGLAS	890	654	173	63	859	45 66
County	305	217	54	34	305	16 21
Cities, boroughs, and villages	297	163	119	15	266	38.84
School districts	285	274	----	11	285	(2)
Townships	3	----	----	3	3	(2)
FARIBAULT	1,477	673	712	92	1,395	63.99
County	860	221	607	32	860	39.45
Cities, boroughs, and villages	283	121	135	27	228	24.55
School districts	334	331	----	3	307	(2)
Townships	----	----	----	----	----	----
FILLMORE	1,195	928	166	101	1,175	47.48
County	418	373	----	45	418	16.89
Cities, boroughs, and villages	366	178	166	22	346	33.97
School districts	394	377	----	17	394	(2)
Townships	17	----	----	17	17	(2)
FREEBORN	3,015	1,751	1,177	87	3,003	102.14
County	1,704	542	1,102	60	1,704	57.96
Cities, boroughs, and villages	615	534	75	6	613	49.96
School districts	664	660	----	4	655	(2)
Townships	32	15	----	17	31	(2)
GOODHUE	1,021	846	92	83	1,021	32.52
County	444	444	----	----	444	14.14
Cities, boroughs, and villages	280	113	92	75	280	17.44
School districts	263	257	----	6	263	(2)
Townships	34	32	----	2	34	(2)
GRANT	444	178	180	86	441	46.14
County	343	94	180	69	343	35.89
Cities, boroughs, and villages	8	6	----	2	8	2.63
School districts	82	72	----	10	79	(2)
Townships	11	6	----	5	11	(2)

[2] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, BOROUGHS, AND VILLAGES SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
HENNEPIN	$73,100	$61,601	$10,375	$1,124	$64,785	$121.03
County	5,102	4,834	242	26	3,825	7.15
Cities, boroughs, and villages	66,709	55,538	10,133	1,098	59,731	119.16
School districts [1]	1,229	1,229			1,229	(2)
Townships						
HOUSTON	891	646	156	89	853	61.61
County	601	413	130	58	587	42.40
Cities, boroughs, and villages	153	116	26	11	138	30.93
School districts	112	110		2	103	(2)
Townships	25	7		18	25	(2)
HUBBARD	481	331	68	82	467	48.67
County	139	64	4	71	135	14.07
Cities, boroughs, and villages	123	59	64		113	36.99
School districts	206	198		8	206	(2)
Townships	13	10		3	13	(2)
ISANTI	613	402	177	34	501	41.47
County	338	145	177	16	332	27.48
Cities, boroughs, and villages	64	64			39	18.28
School districts	196	193		3	115	(2)
Townships	15			15	15	(2)
ITASCA	2,795	2,205	106	484	2,538	91.29
County	1,400	1,217	106	77	1,258	45.25
Cities, boroughs, and villages	746	490		256	741	51.01
School districts	508	413		95	402	(2)
Townships	141	85		56	137	(2)
JACKSON	1,385	574	799	12	1,205	75.96
County	911	205	706		769	48.48
Cities, boroughs, and villages	186	93	93		158	34.00
School districts	252	249		3	252	(2)
Townships	36	27		9	26	(2)
KANABEC	530	457	44	29	520	60.76
County	314	257	43	14	311	36.34
Cities, boroughs, and villages	45	42	1	2	43	27.10
School districts	108	106		2	105	(2)
Townships	63	52		11	61	(2)
KANDIYOHI	1,677	1,010	627	40	1,462	61.43
County	720	170	541	9	657	27.61
Cities, boroughs, and villages	542	433	86	23	412	47.47
School districts	407	407			385	(2)
Townships	8			8	8	(2)
KITTSON	834	597	214	23	808	83.40
County	464	250	214		462	47.69
Cities, boroughs, and villages	104	99		5	90	31.56
School districts	235	225		10	228	(2)
Townships	31	23		8	28	(2)
KOOCHICHING	2,579	1,420	648	511	2,574	181.27
County	1,465	751	648	66	1,465	103.17
Cities, boroughs, and villages	243	208		35	238	31.56
School districts	777	407		370	777	(2)
Townships	94	54		40	94	(2)
LAC QUI PARLE	1,074	616	440	18	1,039	67.48
County	722	338	384		722	46.89
Cities, boroughs, and villages	245	178	56	11	210	44.52
School districts	94	88		6	94	(2)
Townships	13	12		1	13	(2)
LAKE	682	530	13	139	670	94.79
County	491	476		15	489	69.19
Cities, boroughs, and villages	139	29	13	97	129	29.15
School districts	14	14			14	(2)
Townships	38	11		27	38	(2)

[1] Not computed.

[2] Exclusive of Minneapolis schools, data for which are tabulated with the city.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, BOROUGHS, AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
LAKE OF THE WOODS	$966	$195	$764	$7	$945	$225.32
County	818	54	764		805	191.94
Cities, boroughs, and villages	19	40			49	37.75
School districts	69	67		2	61	(2)
Townships	30	25		5	30	(2)
LE SUEUR	852	659	54	139	822	45.67
County	345	270	19	47	345	19.17
Cities, boroughs, and villages	215	101	35	79	206	27.88
School districts	284	279		5	263	(2)
Townships	8			8	8	(2)
LINCOLN	1,275	933	179	163	1,190	105.31
County	541	215	179	150	523	46.28
Cities, boroughs, and villages	92	82		10	80	24.61
School districts	638	636		2	586	(2)
Townships	1			1	1	(2)
LYON	1,713	1,084	467	162	1,697	87.47
County	879	306	462	111	879	45.31
Cities, boroughs, and villages	285	264	5	16	274	30.73
School districts	471	469		2	466	(2)
Townships	78	45		33	78	(2)
MCLEOD	689	551	95	43	642	31.32
County	200	200			200	9.76
Cities, boroughs, and villages	374	249	95	30	340	41.73
School districts	108	102		6	95	(2)
Townships	7			7	7	(2)
MAHNOMEN	754	473	211	70	752	122.22
County	352	88	211	53	352	57.21
Cities, boroughs, and villages	49	47		2	49	34.39
School districts	190	189		1	190	(2)
Townships	163	149		14	161	(2)
MARSHALL	2,189	968	1,183	38	2,165	127.33
County	1,580	403	1,177		1,579	92.87
Cities, boroughs, and villages	190	173	6	11	169	38.17
School districts	393	376		17	391	(2)
Townships	26	16		10	26	(2)
MARTIN	2,240	1,388	805	47	2,161	95.62
County	1,042	387	632	23	1,032	45.66
Cities, boroughs, and villages	605	420	173	12	566	61.43
School districts	556	555		1	530	(2)
Townships	37	26		11	33	(2)
MEEKER	984	925	3	56	984	54.93
County	490	460	3	27	490	27.35
Cities, boroughs, and villages	73	70		3	73	13.12
School districts	405	392		13	405	(2)
Townships	16	3		13	16	(2)
MILLE LACS	902	727	26	149	897	63.73
County	463	333	26	104	463	32.89
Cities, boroughs, and villages	153	123		30	153	32.27
School districts	215	214		1	210	(2)
Townships	71	57		14	71	(2)
MORRISON	1,188	1,073	71	44	978	38.44
County	484	465		19	370	14.54
Cities, boroughs, and villages	317	232	71	14	242	27.37
School districts	367	361		6	347	(2)
Townships	20	15		5	19	(2)
MOWER	1,505	1,330	149	26	1,502	52.89
County	348	205	143		348	12.25
Cities, boroughs, and villages	387	379	6	2	387	24.08
School districts	758	746		12	755	(2)
Townships	12			12	12	(2)

[2] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, BOROUGHS, AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
MURRAY	$1,969	$693	$1,175	$101	$1,840	$132.37
County	1,445	362	1,032	51	1,337	96 19
Cities, boroughs, and villages	231	42	143	46	210	56.03
School districts	281	281			281	(2)
Townships	12	8		4	12	(2)
NICOLLET	697	552	77	68	693	41.25
County	352	250	59	43	352	20 95
Cities, boroughs, and villages	72	30	18	24	72	8 26
School districts	273	272		1	269	(2)
Townships						
NOBLES	2,073	1,029	1,041	3	1,813	96.05
County	1,262	358	901		1,041	55 67
Cities, boroughs, and villages	290	152	137	1	254	32.32
School districts	499	498		1	496	(2)
Townships	22	21		1	22	(2)
NORMAN	1,070	640	296	134	1,053	74.89
County	687	261	296	130	687	48.86
Cities, boroughs, and villages	78	77		1	63	17.26
School districts	301	300		1	300	(2)
Townships	4	2		2	3	(2)
OLMSTED	2,085	1,953	73	59	1,595	43.46
County	399	382		17	399	10 87
Cities, boroughs, and villages	972	898	73	1	482	20 43
School districts	681	673		8	681	(2)
Townships	33			33	33	(2)
OTTER TAIL	1,080	1,010	29	41	1,032	37.88
County	614	585	29		614	12.01
Cities, boroughs, and villages	637	601		33	599	34 09
School districts	724	718		6	714	(2)
Townships	5	3		2	5	(2)
PENNINGTON	1,389	712	562	115	1,385	132.07
County	711	152	458	101	708	67 51
Cities, boroughs, and villages	369	260	104	5	369	78.19
School districts	296	292		4	295	(2)
Townships	13	8		5	13	(2)
PINE	1,318	1,197	70	51	1,315	64.89
County	643	585	44	14	619	30.55
Cities, boroughs, and villages	114	68	26	20	111	24 47
School districts	411	382		29	408	(2)
Townships	180	162		18	174	(2)
PIPESTONE	760	623	134	3	705	57 32
County	124		124		84	6.83
Cities, boroughs, and villages	264	254	10		250	40 15
School districts	371	369		2	370	(2)
Townships	1			1	1	(2)
POLK	2,126	1,186	865	75	2,075	57.61
County	925	318	563	44	918	25.49
Cities, boroughs, and villages	358	49	302	7	342	24 48
School districts	826	811		15	798	(2)
Townships	17	8		9	17	(2)
POPE	490	389	28	73	478	36.53
County	258	168	28	62	258	19.72
Cities, boroughs, and villages	77	73		4	76	17.66
School districts	151	148		3	141	(2)
Townships	4			4	4	(2)
RAMSEY	65,736	58,003	7,436	297	49,635	168.88
County	11,136	11,136			11,133	37.88
Cities, boroughs, and villages	54,388	46,656	7,436	296	38,290	135.72
School districts [1]	211	211			211	(2)
Townships	1			1	1	(2)

[2] Not computed

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, BOROUGHS, AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
RED LAKE	$744	$648	$66	$30	$744	$108.03
County	513	431	66	16	513	74.49
Cities, boroughs, and villages	123	113	----	10	123	60.24
School districts	105	104	----	1	105	(2)
Townships	3	----	----	3	3	(2)
REDWOOD	1,876	532	1,330	14	1,770	85.84
County	1,289	16	1,272	1	1,209	58.63
Cities, boroughs, and villages	150	91	58	1	145	19.10
School districts	407	404	----	3	386	(2)
Townships	30	21	----	9	30	(2)
RENVILLE	3,490	849	2,618	23	3,305	140.04
County	2,724	102	2,618	4	2,562	108.56
Cities, boroughs, and villages	98	93	----	5	98	11.09
School districts	645	644	----	1	622	(2)
Townships	23	10	----	13	23	(2)
RICE	1,638	1,393	119	126	1,610	53.14
County	1,234	1,112	4	118	1,231	40.73
Cities, boroughs, and villages	180	65	115	----	160	8.35
School districts	224	216	----	8	217	(2)
Townships	----	----	----	----	----	----
ROCK	1,041	791	242	8	959	87.48
County	181	169	12	----	175	15.96
Cities, boroughs, and villages	307	77	230	----	301	80.01
School districts	550	545	----	5	480	(2)
Townships	3	----	----	3	3	(2)
ROSEAU	1,345	477	822	46	1,301	103.08
County	874	65	803	6	844	66.87
Cities, boroughs, and villages	110	86	19	5	100	30.09
School districts	265	247	----	18	263	(2)
Townships	96	79	----	17	94	(2)
ST. LOUIS	26,268	21,450	1,247	3,571	26,056	127.35
County	1,341	723	618	----	1,341	6.55
Cities, boroughs, and villages	15,192	13,703	629	860	15,103	90.48
School districts	8,909	6,964	----	1,945	8,796	(2)
Townships	826	60	----	766	816	(2)
SCOTT	1,031	888	73	70	998	70.70
County	452	442	10	----	436	30.89
Cities, boroughs, and villages	287	170	63	54	278	42.08
School districts	274	271	----	3	271	(2)
Townships	18	5	----	13	13	(2)
SHERBURNE	519	293	158	68	470	48.45
County	301	88	158	55	281	28.97
Cities, boroughs, and villages	62	60	----	2	39	18.53
School districts	153	142	----	11	147	(2)
Townships	3	3	----	----	3	(2)
SIBLEY	982	474	410	98	783	40.25
County	792	395	324	73	594	37.36
Cities, boroughs, and villages	136	41	86	9	136	29.61
School districts	42	36	----	6	42	(2)
Townships	12	2	----	10	11	(2)
STEARNS	3,020	2,329	602	89	2,967	46.95
County	1,033	1,033	----	----	1,033	16.34
Cities, boroughs, and villages	1,075	405	602	68	1,033	27.01
School districts	909	890	----	19	898	(2)
Townships	3	1	----	2	3	(2)
STEELE	1,495	1,286	180	29	1,477	79.84
County	417	288	129	----	415	22.43
Cities, boroughs, and villages	414	344	51	19	414	45.57
School districts	662	654	----	8	646	(2)
Townships	2	----	----	2	2	(2)

[2] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, BOROUGHS, AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
STEVENS	$623	$394	$188	$41	$605	$58.74
County	256	47	188	21	240	23.88
Cities, boroughs, and villages	105	105			103	25.00
School districts	234	231		3	234	(2)
Townships	28	11		17	22	(2)
SWIFT	2,300	721	1,443	136	2,289	155.34
County	1,621	198	1,310	113	1,621	110.01
Cities, boroughs, and villages	269	129	133	7	269	48.92
School districts	396	394		2	385	(2)
Townships	14			14	14	(2)
TODD	649	485		164	649	24.77
County	173	26		147	173	6.60
Cities, boroughs, and villages	29	27		2	29	3.76
School districts	424	416		8	424	(2)
Townships	23	16		7	23	(2)
TRAVERSE	478	352	99	27	475	59.84
County	257	168	64	25	257	32.38
Cities, boroughs, and villages	77	41	35	1	75	28.43
School districts	109	109			108	(2)
Townships	35	34		1	35	(2)
WABASHA	928	593	9	326	865	49.11
County	361	100	9	252	360	20.44
Cities, boroughs, and villages	145	126		19	96	11.01
School districts	385	367		18	372	(2)
Townships	37			37	37	(2)
WADENA	522	392	107	23	522	47.45
County	310	270	25	15	310	28.18
Cities, boroughs, and villages	117	30	82	5	117	29.47
School districts	84	83		1	84	(2)
Townships	11	9		2	11	(2)
WASECA	1,223	926	142	155	1,186	81.79
County	513	331	74	108	508	35.03
Cities, boroughs, and villages	278	190	68	20	269	45.14
School districts	411	405		6	388	(2)
Townships	21			21	21	(2)
WASHINGTON	1,266	1,176	27	63	1,220	49.00
County	323	296	27		318	12.77
Cities, boroughs, and villages	451	395		56	449	33.62
School districts	465	461		4	430	(2)
Townships	27	24		3	23	(2)
WATONWAN	1,108	635	413	60	1,104	85.58
County	567	246	321		567	43.95
Cities, boroughs, and villages	305	172	92	41	301	55.28
School districts	223	217		6	223	(2)
Townships	13			13	13	(2)
WILKIN	800	550	242	8	772	78.85
County	401	345	53	3	394	40.24
Cities, boroughs, and villages	246	55	189	2	231	59.05
School districts	149	147		2	143	(2)
Townships	4	3		1	4	(2)
WINONA	1,088	1,068	21	4	1,045	29.52
County	100	79	21		83	2.34
Cities, boroughs, and villages	652	648		4	626	25.98
School districts	336	336			336	(2)
Townships						
WRIGHT	743	618	7	118	723	26.66
County	130	104	7	19	110	4.06
Cities, boroughs, and villages	125	71		54	125	14.31
School districts	466	443		23	466	(2)
Townships	22			22	22	(2)
YELLOW MEDICINE	1,693	654	1,015	24	1,481	89.22
County	1,164	149	1,015		970	58.43
Cities, boroughs, and villages	31	23		8	13	2.23
School districts	474	472		2	474	(2)
Townships	24	10		14	24	(2)

2 Not computed

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, BOROUGHS, AND VILLAGES, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY, BOROUGH, OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	**$158,977**	**$130,750**	**$24,248**	**$3,979**	**$133,446**	**$82.71**
30,000 population and over	128,738	109,615	17,500	1,123	105,128	123.40
Minneapolis	65,773	55,281	9,474	1,018	58,702	123.97
St. Paul	53,820	46,391	7,400	29	37,722	136.62
Duluth	8,645	7,943	626	76	8,644	84.91
8,000 to 30,000 population	9,988	8,033	1,277	78	8,933	46.64
St. Cloud	728	135	574	19	721	32.48
Rochester	963	890	73	----	472	21.65
Winona	604	604	----	----	578	27.39
Hibbing	3,133	3,090	----	43	3,133	199.99
Mankato	265	118	142	5	263	18.39
Faribault	60	----	60	----	41	3.13
Austin	339	333	6	----	339	26.90
Virginia	100	100	----	----	67	5.60
South St. Paul	986	689	297	----	576	54.86
Brainerd	471	432	28	11	424	41.17
Albert Lea	577	502	75	----	577	56.57
Red Wing	92	70	22	----	92	9.39
Fergus Falls	438	438	----	----	418	43.09
Chisholm	1,232	1,232	----	----	1,232	148.29
2,500 to 8,000 population	9,991	4,947	3,789	1,255	9,303	40.46
Owatonna	350	282	50	18	350	45.73
Moorhead	439	10	429	----	363	47.44
Eveleth	388	100	----	288	388	51 84
New Ulm	591	40	538	13	591	80.87
Bemidji	74	55	14	5	51	7.08
Stillwater	243	233	----	10	241	33 60
Cloquet	34	19	15	----	34	5.01
Crookston	123	20	103	----	110	17.40
Willmar	501	396	85	20	371	60 10
Ely	81	77	4	----	80	13.00
Columbia Heights	312	144	158	10	274	48.82
Fairmont	563	401	162	----	533	96.54
Hastings	284	280	----	4	284	55 84
International Falls	203	187	----	16	199	39.52
Little Falls	256	186	70	----	225	44 87
Anoka	80	----	59	21	80	16.49
St. Peter	----	----	----	----	----	----
St. Louis Park	355	----	309	46	355	75.37
West St Paul	111	101	10	----	97	21 73
Robbinsdale	346	62	284	----	335	75.67
Two Harbors	139	29	13	97	129	29.15
Montevideo	63	52	2	9	52	12.04
Thief River Falls	363	255	104	4	363	85.05
Northfield	85	30	55	----	83	19.99
Worthington	137	----	137	----	126	32.49
Alexandria	218	99	119	----	190	49.02
Hopkins	101	32	67	2	87	22.69
Waseca	188	104	68	16	179	46.92
Detroit Lakes	166	65	101	----	156	42.45
Pipestone	204	194	10	----	192	55 03
Crosby	164	124	39	1	99	28.69
Hutchinson	172	89	83	----	168	49.32
Marshall	174	165	5	4	174	53.54
Lake City	46	46	----	----	----	----
Grand Rapids	41	35	----	6	41	12.79

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, BOROUGHS, AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY, BOROUGH, OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
2,500 to 8,000 population—Continued.						
Edina	$15	$15			$15	$4.78
East Grand Forks	196		$194	$2	194	66.39
North St. Paul	260	239		21	260	89.19
Blue Earth	69	48		21	26	9.02
Litchfield	42	42			42	14.58
North Mankato	66	25	18	23	66	23.39
St. James	228	99	92	37	228	81.20
Gilbert	190	20		170	186	68 33
Sauk Center	101	88	16		73	26.88
Staples	13	13			13	4.87
Sauk Rapids	82	71		11	82	30 87
Luverne	265	65	200		265	100.23
White Bear Lake	304	22	36	246	304	116.92
Bayport	79	57		22	79	30 50
Sleepy Eye	29	29			29	11.26
Tracy	74	66		8	66	25 68
Nashwauk	156	90		66	156	61.06
Redwood Falls	79	21	58		74	29.00
Proctorknott	38			38	38	15.07
Wadena	107	25	82		107	42 60
Less than 2,500 population	10,760	7,555	1,682	1,523	10,082	29.66

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, BOROUGHS, AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Grand total	$285,112	$269,608	$70,363	$110 42	$109.99	$32 26
State government	40,156	20,308	1,345	15 55	8.28	.63
Counties	67,926	81,202	14,035	26 31	32.91	6.43
Cities, boroughs, and villages	133,446	103,834	46,461	82.71	71.02	43.41
School districts	[1] 40,087	[1] 59,759	[2] 7,057	(3)	(3)	(3)
Townships	3,497	4,445	1,465	(3)	(3)	(3)
Aitkin	1,967	2,144	540	131.05	132.00	46.77
Anoka	1,214	1,579	249	64 23	96.11	19.33
Becker	1,101	1,217	212	48 93	50.96	10.68
Beltrami	1,516	2,057	1,138	73 21	125 21	49.60
Benton	367	656	143	24.14	44.62	11.77
Big Stone	537	1,019	180	54.24	103.27	18.85
Blue Earth	2,882	3,148	583	84.02	98.29	19.88
Brown	1,046	1,925	277	69.75	83.68	13.70
Carlton	1,135	2,212	290	52.79	111.30	14 47
Carver	775	491	154	45.76	28.97	8.81
Cass	2,032	3,055	279	130.33	179.70	21.65
Chippewa	889	2,026	253	56.27	124.24	18.34
Chisago	691	1,044	92	52 39	71.14	6 75
Clay	1,575	2,169	362	67.60	97 13	17 91
Clearwater	485	638	172	50.00	70.67	21.20
Cook	523	372	151	209.20	188.45	100.52
Cottonwood	1,455	1,882	178	98.31	124.93	13.85
Crow Wing	1,403	3,757	614	54.38	141.48	34.66
Dakota	2,331	2,549	607	65 48	85.14	23.07
Dodge	486	1,000	88	40.08	78.91	7.25
Douglas	859	926	234	45.66	47.73	13.27
Faribault	1,395	2,893	533	63 99	136.03	26.72
Fillmore	1,175	1,137	188	47 48	44.91	7.32
Freeborn	3,003	3,000	828	102.14	118.50	36.91
Goodhue	1,021	1,344	353	32.52	43.63	11.09
Grant	441	461	130	46.14	46.26	14.22
Hennepin	64,785	46,058	18,315	121.03	105.51	49.82
Houston	853	939	70	61.61	67 01	4.91
Hubbard	467	845	267	48.67	82.68	24 51
Isanti	501	675	43	41.47	50.18	3.30
Itasca	2,538	7,302	904	91.29	285 29	41.64
Jackson	1,205	2,926	586	75 96	179.11	40 47
Kanabec	520	837	79	60.76	85.75	11.21
Kandiyohi	1,462	2,249	472	61.43	98 38	24.66
Kittson	808	692	545	83.40	63 54	53 15
Koochiching	2,574	3,196	754	181 27	208.24	92.88
Lac qui Parle	1,039	1,541	416	67 48	98 91	26.30
Lake	670	1,412	228	94.79	169.88	25.09
Lake of the Woods [4]	945	1,737	----------	225.32	318.00	----------
Le Sueur	822	834	162	45 67	46.68	8.72
Lincoln	1,190	1,870	146	105.31	160.84	11 31
Lyon	1,697	2,203	365	87.17	112.17	22 66
McLeod	642	706	215	31.32	33.77	11.52
Mahnomen	752	1,253	122	122.22	180.15	37.68
Marshall	2,165	2,794	1,265	127.33	138.01	76 46

[1] Exclusive of debt for schools in the cities of Minneapolis, Hennepin County, and St. Paul, Ramsey County, data for which are tabulated with the city.

[2] Includes only the debt of school districts outside of cities, boroughs, and villages having a population of 2,500 and over. Debt on account of schools in cities, boroughs, and villages with a population of 2,500 and over is included with city, borough, or village liabilities.

[3] Not computed.

[4] Organized since 1912.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, BOROUGHS, AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Martin	$2,161	$3,749	$783	$95.62	$170.39	$44.20
Meeker	984	671	144	54.93	36 51	8.48
Mille Lacs	897	1,416	256	63.73	93.91	22.18
Morrison	978	1,650	468	38.44	62.72	18.74
Mower	1,502	3,016	315	52.89	112.32	13.84
Murray	1,840	2,797	188	132.37	198.17	15.96
Nicollet	693	721	119	41 25	47.24	8 46
Nobles	1,813	3,333	313	96.95	179 09	20.51
Norman	1,053	1,275	260	74.89	83.60	19.32
Olmsted	1,595	2,639	207	43.46	89 67	9.22
Otter Tail	1,932	1,750	372	37.88	33.62	8.01
Pennington	1,385	1,618	795	132.07	126.48	78.77
Pine	1,315	1,607	294	04.89	71.55	17.04
Pipestone	705	1,446	156	57.32	113.87	16.18
Polk	2,075	3,204	941	57.61	85.73	26.03
Pope	478	757	185	36.53	54.65	14.42
Ramsey	49,635	21,656	12,847	168.88	86.65	53.32
Red Lake	744	1,077	277	108 03	144.79	42.15
Redwood	1,770	3,418	482	85 84	168.66	25.61
Renville	3,305	3,172	313	140.04	133.46	13.54
Rice	1,610	2,279	375	53.14	78.79	14.47
Rock	959	1,721	114	87.48	154.26	10.99
Roseau	1,301	1,997	821	103.08	114.62	64.38
St. Louis	26,056	32,897	10,021	127.35	151 25	52.92
Scott	998	432	78	70.70	30.30	5.25
Sherburne	470	953	84	48.45	94.88	9.98
Sibley	783	980	83	49.25	62.57	5.34
Stearns	2,967	3,388	572	46.95	58.61	11.71
Steele	1,477	1,713	244	79.84	92.32	15.13
Stevens	605	1,207	231	58.74	118.78	27.84
Swift	2,289	2,278	174	155.34	145.63	13 47
Todd	649	1,316	400	24.77	49.21	16.82
Traverse	475	770	104	59 84	97.77	12.62
Wabasha	865	1,181	140	49.11	65.87	7 54
Wadena	522	437	154	47.45	38.91	17.30
Waseca	1,186	796	188	81.79	55.67	14.00
Washington	1,220	1,079	484	49.00	45.39	18.62
Watonwan	1,104	1,386	222	85.58	108.82	19.54
Wilkin	772	1,327	302	78.85	126.66	38 55
Winona	1,045	1,311	395	29.52	38.88	11.83
Wright	723	1,226	161	26.66	42.52	5.73
Yellow Medicine	1,481	1,978	124	89.22	117.42	7.90

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1931			1922	1912	1931	1922	1912
	Total	Real property and improvements	Personal property					
State total	[1] $2,307,881	$1,680,190	[1] $627,691	[2] $2,358,695	$1,474,585	$893.83	$960.19	$676.08
Aitkin	7,013	6,299	714	8,505	5,322	467.25	527.17	460.80
Anoka	8,973	7,531	1,442	8,669	5,141	474.76	527.54	399.24
Becker	10,479	8,871	1,608	12,425	7,686	465.67	520.22	383.17
Beltrami	6,430	5,411	1,019	7,816	7,047	310 52	331.04	307.73
Benton	8,591	6,514	2,077	8,644	4,326	565.20	587.75	355.56
Big Stone	8,322	6,659	1,663	10,585	5,789	840.61	1,072 50	604.67
Blue Earth	31,597	24,575	7,022	32,873	16,597	921.20	1,026.36	565.74
Brown	21,978	17,647	4,331	22,601	10,679	931.27	982 35	527.44
Carlton	15,849	7,888	7,961	12,943	6,055	737.16	651.63	302 61
Carver	15,129	12,130	2,999	14,901	8,186	893 30	879.33	468.98
Cass	5,345	4,651	694	7,389	5,195	342.83	434.66	403.72
Chippewa	12,939	10,432	2,507	15,059	8,058	818.92	923.64	585 18
Chisago	8,171	6,017	2,154	9,975	5,300	619.53	679.57	388.82
Clay	16,030	12,912	3,118	20,022	10,273	687.98	896.54	508.76
Clearwater	3,826	3,333	493	4,379	2,179	394.43	486.16	267.88
Cook	1,406	1,286	120	2,002	2,117	562.40	1,015.07	1,405.86
Cottonwood	15,134	12,547	2,587	17,021	8,879	1,022.57	1,129.93	691.57
Crow Wing	13,633	10,580	3,053	14,377	7,720	528.41	541.50	435.96
Dakota	24,661	19,723	4,938	25,816	13,038	692.72	862.10	495.96
Dodge	11,899	9,665	2,234	14,067	7,477	981.20	1,110.19	618.24
Douglas	11,494	9,075	2,419	15,134	7,250	610.96	780.36	410.35
Faribault	21,175	17,299	3,876	24,978	13,718	971.33	1,174.36	687.65
Fillmore	22,233	17,078	5,155	26,271	14,237	898.38	1,037.15	554.41
Freeborn	24,780	19,509	5,271	24,488	12,773	842.86	967.37	569.56
Goodhue	29,708	20,397	9,311	30,737	17,097	946.11	997.99	559.54
Grant	8,245	6,468	1,777	10,126	5,605	862.63	1,016.50	611.10
Hennepin	490,314	312,731	177,583	395,267	271,438	915.96	905.50	738.33
Houston	9,947	6,831	3,116	11,435	6,692	718.45	816.05	468.09
Hubbard	5,179	4,424	755	5,654	3,690	539.70	553.53	338.91
Isanti	6,490	5,118	1,372	7,740	3,669	537.21	575.43	283.96
Itasca	26,877	24,695	2,182	27,192	25,806	966.80	1,062.43	1,188.41
Jackson	19,727	16,744	2,983	22,540	10,561	1,243 59	1,380.11	728.79
Kanabec	3,835	3,251	584	5,338	2,456	448.12	546.86	347.84
Kandiyohi	18,608	14,827	3,781	19,043	10,168	781.85	833.16	531.00
Kittson	6,683	5,703	980	9,546	6,166	689.82	876.90	601.74
Koochiching	5,857	4,522	1,335	7,835	7,077	412.46	510.54	872.01
Lac qui Parle	16,842	14,372	2,470	18,510	10,297	1,093.78	1,187.69	651.42
Lake	3,549	2,972	577	4,370	4,534	502 12	525.70	498.03
Lake of the Woods [3]	2,327	2,121	206	2,467		554.84	451.58	
Le Sueur	15,078	12,483	2,595	16,833	8,664	837.67	941.95	465.59
Lincoln	10,349	8,728	1,621	12,394	6,421	915.84	1,066.05	631.48
Lyon	17,984	15,079	2,905	20,229	10,968	927.01	1,030.06	681.75
McLeod	17,823	14,397	3,426	18,437	9,928	869.41	882.38	531.16
Mahnomen	2,645	2,452	193	3,725	2,089	429.87	535.64	642 91
Marshall	9,980	8,603	1,377	15,145	8,399	586.96	748.21	507.67

[1] Includes $743,953, valuation of property of telegraph companies taxed for State purposes only, not distributable by counties; and $4,544,425, valuation of property of power and light companies taxed for county purposes only.

[2] Includes $717,747, valuation of property of certain public-service corporations, taxed for State purposes only; not distributable by counties.

[3] Organized since 1912.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1931			1922	1912	1931	1922	1912
	Total	Real property and improvements	Personal property					
Martin	$23,410	$18,292	$5,118	$25,307	$11,807	$1,035.84	$1,150.15	$666.82
Meeker	14,403	11,719	2,684	16,064	8,657	804.01	873.94	508.58
Mille Lacs	5,870	4,647	1,223	6,961	3,342	417.02	461.79	289.04
Morrison	12,251	10,042	2,209	13,848	7,946	481.53	526.50	325.27
Mower	25,790	19,881	5,909	26,512	13,094	908.10	987.20	575.88
Murray	15,990	13,928	2,062	19,586	9,368	1,150.36	1,387.73	796.94
Nicollet	11,417	8,668	2,749	12,320	7,485	679.58	806.87	529.94
Nobles	20,507	17,277	3,230	24,340	11,736	1,096.03	1,307.04	767.08
Norman	9,370	7,167	2,203	12,869	7,245	666.38	843.96	538.85
Olmsted	29,793	23,983	5,810	28,014	12,335	811.80	951.71	548.31
Otter Tail	25,551	18,850	6,704	31,609	15,108	501.06	607.30	326.64
Pennington	5,329	4,387	942	6,417	3,473	508.15	501.75	344.12
Pine	9,957	8,120	1,837	11,230	5,766	491.36	490.88	333.60
Pipestone	12,440	10,143	2,297	14,913	7,006	1,011.38	1,174.91	726.33
Polk	22,280	17,949	4,331	27,776	15,307	618.56	743.24	422.99
Pope	10,561	8,472	2,089	11,776	6,562	807.11	849.72	512.65
Ramsey	282,302	158,731	123,571	238,083	163,017	960.54	952.60	676.61
Red Lake	3,315	2,828	487	4,402	2,398	481.34	591.42	365.34
Redwood	21,282	17,804	3,478	24,376	12,220	1,032.10	1,131.34	649.93
Renville	23,030	19,120	3,919	26,732	13,965	976.23	1,124.86	603.95
Rice	22,044	16,031	6,013	22,247	12,777	727.52	769.19	493.10
Rock	13,424	11,261	2,163	17,963	9,008	1,224.59	1,610.18	865.96
Roseau	5,011	4,278	733	7,043	4,260	397.04	509.96	334.15
St. Louis	370,792	286,180	84,612	414,551	323,878	1,812.31	1,906.03	1,710.24
Scott	9,019	7,488	1,531	10,666	6,454	638.92	748.74	433.51
Sherburne	5,526	4,608	918	6,283	3,130	569.69	625.70	372.08
Sibley	15,923	12,862	3,061	16,932	9,222	1,001.45	1,081.34	593.46
Stearns	34,040	27,350	6,681	36,259	19,332	538.61	627.29	396.20
Steele	15,561	12,092	3,469	16,361	8,368	841.14	881.82	518.25
Stevens	9,274	7,721	1,553	10,634	5,904	900.39	1,046.52	711.95
Swift	12,597	10,166	2,431	15,573	8,182	854.90	995.54	631.87
Todd	11,747	9,483	2,264	13,085	7,524	448.36	489.30	316.24
Traverse	7,872	6,658	1,214	10,130	6,156	991.69	1,275.34	750.39
Wabasha	12,971	9,602	3,369	15,466	9,206	736.44	863.13	501.01
Wadena	4,548	3,516	1,032	5,798	2,902	413.45	516.50	326.47
Waseca	12,186	9,992	2,194	13,617	7,320	840.41	951.98	543.55
Washington	15,716	9,730	5,986	15,390	11,365	631.16	647.69	436.89
Watonwan	11,698	9,531	2,167	13,414	7,239	906.82	1,053.51	635.97
Wilkin	9,206	7,856	1,350	11,189	6,649	940.25	1,068.13	708.75
Winona	31,811	18,158	13,653	31,895	19,654	898.62	945.90	588.49
Wright	18,288	14,886	3,402	19,951	10,804	674.36	691.76	387.92
Yellow Medicine	17,889	14,174	3,715	19,829	9,967	1,077.65	1,177.28	636.21

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, BOROUGHS, AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX								AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1931						1922	1912			
	Total	State	County	Cities, boroughs, and villages	School districts	Townships			1931	1922	1912
Grand total	[1] $120,345	[1] $15,029	$23,265	$44,411	$30,121	$7,519	[2] $107,325	$38,108	$5 21	$4.56	$2.58
Aitkin	710	52	234	27	265	132	695	230	10.12	8.11	4.32
Anoka	538	64	108	90	238	38	459	155	6 00	5 29	3.01
Becker	589	77	141	57	240	74	616	213	5 62	4.96	2 81
Beltrami	690	47	212	66	280	85	874	401	10 73	11.18	5 69
Benton	387	58	90	63	145	31	355	126	4.50	4 11	2.91
Big Stone	376	60	75	46	157	38	379	136	4.52	3.58	2 35
Blue Earth	1,367	221	265	265	501	115	1,225	404	4.33	3.73	2 43
Brown	829	156	161	196	231	85	768	213	3.77	3 40	1 99
Carlton	881	80	174	151	389	87	829	262	5.56	6 41	4.33
Carver	580	108	152	78	157	85	499	151	3.83	3.35	1.84
Cass	654	40	234	30	245	105	738	223	12.21	9.99	4 29
Chippewa	559	92	134	68	191	74	540	203	4.32	3.59	2.52
Chisago	450	54	136	44	159	57	434	111	5 51	4 35	2 09
Clay	791	113	137	89	374	78	908	264	4.93	4.54	2.57
Clearwater	285	28	99	10	101	47	244	75	7.45	5.57	3.44
Cook	218	11	84	5	89	29	216	98	15.50	10.79	4.63
Cottonwood	561	109	120	56	205	71	515	191	3.71	3.05	2.15
Crow Wing	1,107	95	231	230	459	92	1,124	315	8 12	7.82	4.08
Dakota	1,384	177	248	303	603	53	1,196	341	5.61	4.63	2 62
Dodge	422	84	81	37	156	64	478	161	3.55	3 40	2.15
Douglas	548	80	132	69	192	75	535	157	4 77	3.54	2.17
Faribault	754	151	155	97	269	82	791	317	3.56	3.17	2.31
Fillmore	886	151	190	92	317	136	875	301	3.99	3 38	2.11
Freeborn	1,139	173	233	183	426	124	1,001	337	4.60	4 09	2.64
Goodhue	1,185	187	316	227	313	112	1,053	384	3 99	3 43	2.17
Grant	302	57	59	24	117	45	320	114	3.66	3.16	2 03
Hennepin	26,958	2,864	2,559	20,402	996	137	19,261	8,780	5.50	4 87	3 23
Houston	462	63	122	46	129	102	408	159	4 64	3.57	2.38
Hubbard	354	38	96	27	162	31	370	117	6 84	6.54	3 98
Isanti	317	45	88	24	107	53	360	106	4.88	4.05	2 89
Itasca	2,556	206	633	511	1,039	164	2,917	907	9.51	10 73	3.51
Jackson	670	144	127	61	249	89	671	238	3 40	2.98	2.25
Kanabec	268	28	78	16	94	52	330	100	6.99	6.18	4.07
Kandiyohi	752	132	195	106	233	86	667	232	4.01	3.50	2 28
Kittson	355	48	92	24	143	48	431	180	5.31	4.51	2.92
Koochiching	864	41	294	92	366	71	782	306	11 75	9.98	4.32
Lac qui Parle	595	125	150	55	197	68	559	200	3.53	3.02	1.94
Lake	343	25	139	27	106	46	413	179	9.66	9.45	3.95
Lake of the Woods [3]	205	17	53	13	93	29	229	-------	8.81	9 28	-------
Le Sueur	662	110	189	75	209	79	617	178	4 39	3 67	2.05

[1] Includes $42,405, levies of telegraph companies taxed for State purposes only, not distributable by counties.

[2] Includes $35,887, levies of certain public-service corporations taxed for State purposes only; not distributable by counties.

[3] Organized since 1912.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, BOROUGHS, AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX								AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1931						1922	1912	1931	1922	1912
	Total	State	County	Cities, boroughs, and villages	School districts	Townships					
Lincoln	$473	$76	$119	$40	$183	$56	$470	$122	$4.57	$3.79	$1.90
Lyon	713	131	161	86	271	64	713	264	3.96	3.52	2.41
McLeod	673	128	115	111	221	98	500	199	3.78	3.20	2.00
Mahnomen	226	20	72	11	74	49	240	67	8.54	6.44	3.21
Marshall	621	73	173	39	257	79	755	239	6 22	4.99	2 85
Martin	887	162	139	116	361	109	852	322	3.79	3.37	2.73
Meeker	580	103	138	42	203	94	547	187	4.03	3.41	2.16
Mille Lacs	438	42	139	40	164	53	499	132	7.46	7.17	3.95
Morrison	691	89	176	86	247	93	788	255	5.64	5.69	3.21
Mower	1,122	179	239	199	417	88	992	315	4.35	3.74	2.41
Murray	588	119	153	55	174	87	594	184	3.68	3.03	1.96
Nicollet	447	78	106	48	159	56	401	161	3.92	3.25	2.15
Nobles	721	150	158	82	248	83	761	238	3 52	3.13	2.03
Norman	423	63	114	29	165	52	437	187	4.51	3.78	2.58
Olmsted	1,514	208	279	371	537	119	1,266	317	5.08	4.52	2.57
Otter Tail	1,274	168	350	153	451	152	1,242	378	4.99	3.93	2.50
Pennington	349	38	102	43	142	21	306	125	6.55	6.17	3.60
Pine	676	70	150	37	295	124	755	224	6.79	6.72	3.88
Pipestone	460	88	68	74	188	48	537	178	3.75	3.60	2.54
Polk	1,192	157	304	139	465	127	1,232	488	5.35	4.44	3.19
Pope	398	75	89	31	152	51	437	149	3.77	3.71	2.27
Ramsey	14,082	1,498	2,805	9,564	192	23	9,707	4,005	4.99	4.08	2.51
Red Lake	243	25	75	30	85	28	254	90	7.33	5.77	3.75
Redwood	793	150	178	75	290	94	784	258	3.73	3.22	2.11
Renville	896	166	185	74	322	149	805	309	3.89	3.01	2.21
Rice	1,123	145	402	195	331	50	829	300	5.09	3.73	2.35
Rock	425	98	91	21	176	39	509	190	3.17	2.83	2 11
Roseau	436	37	131	27	164	77	441	154	8.70	6.26	3.62
St. Louis	22,558	2,491	4,163	6,728	8,224	952	22,885	6,702	6.08	5 52	2.07
Scott	472	66	151	45	141	69	400	125	5 23	3.75	1.94
Sherburne	248	39	58	23	106	22	264	92	4.49	4.20	2.94
Sibley	558	113	149	41	143	112	497	162	3.50	2.94	1.76
Stearns	1,654	243	386	311	594	120	1,456	450	4.86	4.02	2.33
Steele	695	108	118	117	275	77	656	208	4.47	4.01	2.49
Stevens	415	67	103	47	154	44	383	154	4.47	3.60	2.61
Swift	581	89	120	74	204	88	608	166	4.61	3.90	2.03
Todd	673	86	196	53	236	102	705	211	5.73	5.39	2.80
Traverse	298	57	69	25	102	45	320	139	3.79	3.16	2.26
Wabasha	633	87	189	60	224	73	594	225	4.88	3.84	2.42
Wadena	266	32	71	29	107	27	322	91	5.85	5.55	3.14
Waseca	541	88	146	52	191	64	513	156	4.44	3.77	2.13
Washington	787	91	144	189	300	63	752	204	5.01	4.89	2.59
Watonwan	515	83	129	61	164	78	470	160	4.40	3.50	2.21
Wilkin	412	67	106	38	148	53	422	186	4.48	3.77	2.80
Winona	1,503	171	335	501	427	69	1,161	435	4.72	3.64	2.21
Wright	831	132	243	64	270	122	716	233	4.54	3.59	2.14
Yellow Medicine	639	124	156	50	205	104	600	197	3.57	3.03	1.98

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Mississippi relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 82 counties, the 282 cities, towns, and villages, the 5,641 school districts, and the 259 other civil divisions (drainage, delta, and levee districts), or a total of 6,265 political units that have power to levy taxes or incur debt.

The data for Mississippi were compiled from reports on file in the office of the State auditing department and the State superintendent of education, Jackson, Miss., and from reports secured by local agents and through correspondence

Fiscal year.—For Mississippi the fiscal year reported for the State government is that ending September 30, 1931, while the statistics for the counties, the cities, towns, and villages, the school districts, and the other civil divisions, are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Mississippi on January 1, 1932, was 2,032,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1931.—The following statement discloses that for Mississippi the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts by $3,671,049. This excess of governmental costs over revenue receipts was 18.8 percent for the State government, 5.5 percent for the counties, and 5.9 percent for the school districts. For the cities, towns, and villages and other civil divisions revenue receipts were in excess of governmental costs, the percent of excess being 11.4 for the cities, towns, and villages and 20.5 for the other civil divisions.

Although the aggregate of governmental costs, including those for capital outlays, is more than the revenue receipts, the revenue receipts exceed governmental costs, exclusive of capital outlays, by $5,940,813.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Percent of total	Total	Percent of total	Total	Percent of total	Total	Percent of total
Total	$68,400,776	100.0	$72,071,825	100.0	$179,361,169	100.0	$32,636,471	100.0
State government	19,084,386	27.9	22,679,960	31.5	36,319,475	20.2	5,541,244	17.0
Counties	22,860,172	33.4	24,120,784	33.5	73,147,789	40.8	12,580,293	38 5
Cities, towns, and villages	13,757,020	20.1	12,343,828	17.1	42,652,648	23 8	8,792,184	26.9
School districts	10,405,339	15.2	11,022,898	15.3	8,654,766	4.8	5,278,359	16 2
Other civil divisions	2,293,859	3.4	1,904,355	2.6	18,586,491	10.4	444,391	1.4

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Mississippi and all subdivisions of the State amounted to $68,400,776, or an average of $33.66 for each person in the State. Of this amount $19,084,386 was for the State; $22,860,172 for the counties; $13,757,020 for the cities, towns, and villages; $10,405,339 for the school districts; and $2,293,859 for the other civil divisions. The revenues collected include $33,776,189, general property taxes; $1,725,596, special taxes; $1,369,286, poll taxes; $12,231,595, licenses and permits; $3,343,668, special assessments; $9,605,177, subventions, donations, and pension assessments; $998,479, interest, rents, and highway privileges; $2,605,187, earnings of public service enterprises; $2,448,847, earnings of general departments; and $296,752, fines, forfeits, and escheats. Of the $9,605,177 classified as subventions, donations, and pension assessments, $2,979,043 represents subventions by the Federal Government to the State, principally for highways.

Road districts are under supervision of the counties, and the data for them are included with the data for counties.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties and cities, towns, and villages having a population of 2,500 and over.

General property taxes of the State, the counties, and urban places having a population of 2,500 and over amounted to $8,384,000 in 1912, $24,713,000 in 1922, and $26,204,336 in 1931, this being an increase of 6 percent from 1922 to 1931, and 212.6 percent from 1912 to 1931. Special taxes amounted to $45,000 in 1912, $602,000 in 1922, and $1,725,596 in 1931. Poll taxes amounted to $701,000 in 1912, $1,272,000 in 1922, and $888,917 in 1931. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to $885,000 in 1912, $2,503,000 in 1922, and $11,983,135 in 1931. Special assessments amounted to $398,000 in 1912, $304,000 in 1922, and $1,722,675 in 1931.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Mississippi and all subdivisions of the State for 1931 amounted to $72,071,825, or an average expenditure of $35.47 per person. Of the total amount expended, $22,679,960 was disbursed by the State government; $24,120,784 by the counties; $12,343,828 by the cities, towns, and villages; $11,022,898 by the school districts; and $1,904,355 by the other civil divisions. The total comprises $51,294,056 for operation and maintenance of general departments; $1,455,316 for operation and maintenance of public service enterprises; $9,710,591 for interest on debt; and $9,611,862 for outlays or permanent improvements.

Payments for operation and maintenance of general departments for the government of the cities, towns, and villages are not shown by departments in tables 3 and 4 for the reason that for the most part the reports secured for cities, towns, and villages did not admit of this distribution. Payments for operation and maintenance of general departments for the government of the State, the counties, the school districts, and the other civil divisions are shown by departments in table 3. Expenditures for maintenance of schools other than schools of the State government may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data were limited to States, counties, and cities, towns, and villages or other incorporated places with a population of 2,500 and over. Data for the incorporated places reported

included data for the schools of such incorporated places. In the period from 1912 to 1931 the payments for operation and maintenance of general departments and public service enterprises of the State, counties, and cities, towns, and villages having a population of 2,500 and over increased from $13,231,000 to $39,906,229, or 201.6 percent; interest payments, from $1,046,000 to $8,152,925, or 679 4 percent; and outlay payments, from $4,030,000 to $8,540,952, or 111.9 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the cities, towns, and villages, the school districts, and the other civil divisions, by counties.

Table 6 presents for the individual cities, towns, and villages, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking fund assets, for the year 1931. The aggregate debt of the cities, towns, and villages in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1931, 1922, and 1912, covering the gross debt less sinking fund assets—total and per capita—of the government of the State, the counties, the cities, towns, and villages, the school districts, and the other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all the minor civil divisions of the county.

For 1931 the combined gross debt of Mississippi and all subdivisions of the State less sinking fund assets set aside to meet such debt was $179,361,169, or an average per capita of $88.27. In 1922 the average per capita was $62.27, and in 1912, $15.25.

Of the total debt reported for 1931, $36,319,475 was for the State government; $73,147,789 for the counties; $42,652,648 for the cities, towns, and villages; $8,654,766 for the school districts; and $18,586,491 for the other civil divisions.

The gross debt of the State government, less sinking fund assets, increased 144.3 percent from 1922 to 1931 and 714.2 percent from 1912 to 1931. Similar debt for all minor civil divisions combined increased 48 percent from 1922 to 1931 and 491.9 percent from 1912 to 1931.

ASSESSED VALUATIONS

Real property is assessed in the county, municipality, and district where situated; tangible personal property, in the county, municipality, or district in which the same may be on the day the tax lien takes effect, provided it is kept therein permanently or for the greater part of the current year.

For the purpose of assessment and taxation, each person is required to fix the value of his property at its cash value by stating the price he would accept at a private sale. Assessment is made by the county assessor, who is elected for a term of 4 years.

The assessed valuation of all property in Mississippi subject to levies of the general property tax was $692,655,464 in 1931 as compared with $708,396,000 in 1922 and $411,551,000 in 1912. The per capita assessed valuation increased from $219.26 in 1912 to $395.62 in 1922, and decreased to $340.87 in 1931.

TAX LEVIES

All State and county taxes are collected by the county sheriff (elected for a term of 4 years), who is ex officio tax collector for his county.

In municipalities the collection is made by the municipal collector.

For some counties and school districts, a report of the taxes levied could not be secured. The amount of taxes collected for these units is shown as levy.

The total levies of the general property tax for the State and all subdivisions were $9,911,000 for 1912, $30,648,000 for 1922, and $32,636,471 for 1931, this being a per capita of $5.28, $17.12, and $16.06, respectively.

Of the total levies reported for 1931, $5,541,244 was for the State government; $12,580,293 for the counties; $8,792,184 for the cities, towns, and villages; $5,278,359 for the school districts; and $444,391 for the other civil divisions. The average rate of levy per $100 of the assessed valuation was $2.41 for 1912, $4.33 for 1922, and $4.71 for 1931.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
Grand total	2,032,000	$68,401	$33.66	[2] $49,102	$33,776	$1,369	$12,232	$3,344	$297	$9,406	$199	$999	$2,449	$2,605
State government	(1)	19,084	9 43	[2] 13,393	5,600		6,068	709	2	2,979	181	273	1,547	
Counties	2,032,000	22,860	11 25	20,416	14,073	766	5,577		159	1,242		467	472	104
Cities, towns, and villages	523,316	13,757	26 29	8,952	8,378	173	401	1,163	136	585	9	89	322	2,501
School districts		10,406	(3)	5,593	5,157	430	6			4,599	9	154	51	
Other civil divisions		2,294	(3)	748	568		180	1,472		1		16	57	
ADAMS	23,800	602	25. 29	462	359	16	87		8	31		4	8	89
County	23,800	213	8 95	193	116	4	73		5	7		2	6	
Cities, towns, and villages	13,600	351	25 81	255	237	5	13		3			2	2	89
School districts		38	(3)	14	6	7	1			24				
Other civil divisions														
ALCORN	24,000	558	23. 25	398	295	24	79	63	5	84		8		
County	24,000	274	11. 42	243	163	8	72		3	26		2		
Cities, towns, and villages	6,944	188	27. 07	116	102	7	7	57	2	8		5		
School districts		90	(3)	39	30	9				50		1		
Other civil divisions		6	(3)					6						
AMITE	19,800	377	19. 04	277	213	18	46		1	80	1	2	3	13
County	19,800	219	11. 06	200	143	12	45		1	14		2	2	
Cities, towns, and villages	1,690	33	19 53	14	12	1	1			5	1			13
School districts		125	(3)	63	58	5				61			1	
ATTALA	26,200	587	22 40	349	250	29	70	41	1	107		15	4	70
County	26,200	264	10. 08	230	139	22	69		1	16		14	3	
Cities, towns, and villages	4,734	179	37. 81	64	62	1	1	31		12		1	1	70
School districts		134	(3)	55	49	6				79				
Other civil divisions		10	(3)					10						

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Includes $30,146, inheritance taxes, $1,007,461, income taxes, and $687,959, other special taxes, for State purposes only.
[3] Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in *thousands*]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
BENTON	9,813	$182	$18.55	$124	$97	$10	$17	$2		$54			$2	
County	9,813	115	11.72	104	80	7	17			9			2	
Cities, towns, and villages	731	1	1.37	1	1									
School districts		64	(3)	19	16	3				45				
Other civil divisions		2	(3)					2						
BOLIVAR	73,300	1,717	23.42	1,156	982	23	151	266	$3	135		$43	60	$54
County	73,300	693	9.45	622	471	11	140		2	5		15	49	
Cities, towns, and villages	13,488	220	16.31	139	126	2	11	25	1				1	54
School districts		478	(3)	323	313	10				130		24	1	
Other civil divisions		326	(3)	72	72			241				4	9	
CALHOUN	18,300	419	22.90	242	185	15	42	16	3	140		3	11	4
County	18,300	207	11.31	176	126	8	42		2	20		2	7	
Cities, towns, and villages	3,430	21	6.12	16	15	1			1					4
School districts		175	(3)	50	44	6				120		1	4	
Other civil divisions		16	(3)					16						
CARROLL	19,765	295	14.93	222	162	17	43	1	2	63		4	3	1
County	19,765	184	9.31	166	112	11	43		2	12		3	1	
Cities, towns, and villages	1,565	25	15.97	21	20	1				2			1	1
School districts		85	(3)	35	30	5				49		1		
Other civil divisions		1	(3)					1						
CHICKASAW	20,835	442	21.21	354	297	11	46	1	2	74		4	7	
County	20,835	265	12.72	230	179	5	46		2	24		4	5	
Cities, towns, and villages	4,510	89	19.73	86	86					3				
School districts		87	(3)	38	32	6				47			2	
Other civil divisions		1	(3)					1						
CHOCTAW	12,339	367	29.74	263	221	12	30	6	1	88	$1	1	7	
County	12,339	230	18.64	209	172	7	30		1	14		1	5	
Cities, towns, and villages	1,920	7	3.65	6	6					1				
School districts		124	(3)	48	43	5				73	1		2	
Other civil divisions		6	(3)					6						

CLAIBORNE	12,152	262	21 56	210	161	13	36		1	28		4	19	
County	12,152	181	14.89	154	112	8	34		1	4		4	18	
Cities, towns, and villages	1,861	32	17.20	26	23	1	2			5			1	
School districts		49	(2)	30	26	4				19				
CLARKE	20,000	434	21 70	354	288	12	54		2	75		1	2	
County	20,000	261	13 05	237	176	9	52		2	19		1	2	
Cities, towns, and villages	3,898	62	15 91	55	53		2			7				
School districts		111	(2)	62	59	3				49				
CLAY	18,000	444	24.67	287	229	12	46	18	2	49		2	20	66
County	18,000	209	11.61	191	141	7	43		1	13		1	3	
Cities, towns, and villages	5,104	164	32.13	58	54	1	3	15	1	6		1	17	66
School districts		68	(2)	38	34	4				30				
Other civil divisions		3	(2)					3						
COAHOMA	47,100	1,347	28.60	841	636	10	195	149	6	85		21	35	210
County	47,100	355	7.54	314	179	2	133		2	19		8	12	
Cities, towns, and villages	12,737	497	39.02	250	234	2	14	5	4	10		6	12	210
School districts		182	(2)	122	116	6				56		4		
Other civil divisions		313	(2)	155	107		48	144				3	11	
COPIAH	32,100	723	22.52	534	412	16	106	7	5	137		2	8	30
County	32,100	342	10.65	302	191	8	103		4	33		2	1	
Cities, towns, and villages	6,216	135	21 72	85	81	1	3	7	1	5			7	30
School districts		246	(2)	147	140	7				99				
COVINGTON	15,100	295	19.54	199	164	9	26	1	1	80		5	1	8
County	15,100	139	9 21	123	92	5	26		1	11		3	1	
Cities, towns, and villages	2,072	34	16.41	21	21			1		3		1		8
School districts		122	(2)	55	51	4				66		1		
DE SOTO	25,600	420	16.41	306	219	23	64	29	3	63		9	4	6
County	25,600	201	7.85	173	97	16	60		3	14		8	3	
Cities, towns, and villages	1,430	15	10.49	8	7	1						1		6
School districts		162	(2)	113	107	6				49				
Other civil divisions		42	(2)	12	8		4	20					1	
FORREST	31,600	1,183	37.44	962	791	15	156	34	5	89		17	31	45
County	31,600	416	13.16	372	231	3	138		1	12		11	20	
Cities, towns, and villages	19,500	589	30 21	470	444	9	17	34	4	22		4	10	45
School districts		178	(2)	120	116	3	1			55		2	1	
FRANKLIN	12,268	235	19.16	146	101	11	34			72		3	14	
County	12,268	135	11.00	104	64	6	34			15		2	14	
Cities, towns, and villages	2,371	17	7 17	17	16	1								
School districts		83	(2)	25	21	4				57		1		

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and *escheats*	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
GEORGE	7,900	$180	$22.78	$132	$98	$8	$26			$41		$4	$3	
County	7,900	84	10.63	74	44	5	25			5		3	2	
Cities, towns, and villages	834	17	20.38	15	13	1	1			1			1	
School districts		79	(2)	43	41	2				35		1		
GREENE	10,700	214	20.00	146	112	8	26		$1	61		2	4	
County	10,700	120	11.21	106	75	5	26		1	8		1	4	
Cities, towns, and villages	662	2	3.02	2	2									
School districts		92	(2)	38	35	3				53		1		
GRENADA	17,300	427	24.68	346	282	13	51	$9	1	45		4	3	$19
County	17,300	237	13.70	223	170	6	47			9		4	1	
Cities, towns, and villages	4,578	111	24.25	78	72	2	4	9	1	2			2	19
School districts		79	(2)	45	40	5				34				
HANCOCK	11,600	464	40.00	397	305	10	82			46		7	5	9
County	11,600	259	22.33	253	168	6	79			1		3	2	
Cities, towns, and villages	4,387	126	28.72	104	100	1	3			10			3	9
School districts		79	(2)	40	37	3				35		4		
HARRISON	46,100	2,162	46.90	1,813	1,389	21	403	96	15	120		51	10	57
County	46,100	1,117	24.23	1,040	665	1	374		4	26		43	4	
Cities, towns, and villages	33,150	910	27.45	685	639	17	29	92	11	54		6	5	57
School districts		131	(2)	88	85	3				40		2	1	
Other civil divisions		4	(3)					4						
HINDS	89,900	3,171	35.27	2,312	1,817	43	452	273	50	187	$2	29	89	229
County	89,900	1,008	11.21	913	526	20	367		13	45		22	15	
Cities, towns, and villages	54,154	1,903	35.14	1,240	1,144	11	85	273	37	42	2	6	74	229
School districts		260	(2)	159	147	12				100		1		

HOLMES	39,200	640	16 33	478	358	27	93	20	4	89		7	4	38
County	39,200	281	7.17	251	151	18	82		2	20		7	1	
Cities, towns, and villages	7,999	154	19.25	85	79	2	4	16	2	12			1	38
School districts		179	(3)	122	115	7				57				
Other civil divisions		26	(3)	20	13		7	4					2	
HUMPHREYS	25,700	701	27.28	513	439	15	59	65	3	42		21	10	47
County	25,700	358	13.93	334	270	13	51		1	4		13	6	
Cities, towns, and villages	4,129	104	25.19	48	46		2		2	7				47
School districts		139	(3)	99	97	2				31		7	2	
Other civil divisions		100	(3)	32	26		6	65				1	2	
ISSAQUENA	5,734	189	32.96	141	127	2	12	22		14		9	3	
County	5,734	123	21.45	113	100	1	12					7	3	
School districts		36	(3)	20	19	1				14		2		
Other civil divisions		30	(3)	8	8			22						
ITAWAMBA	18,700	261	13.96	150	90	14	46	11	2	90		2	6	
County	18,700	159	8.50	128	74	8	46		1	22		2	6	
Cities, towns, and villages	927	2	2.16	1	1				1					
School districts		89	(3)	21	15	6				68				
Other civil divisions		11	(3)					11						
JACKSON	15,973	669	41.88	480	371	19	90	8	1	33		10	10	127
County	15,973	381	23.85	259	161	13	85		1	9		8		104
Cities, towns, and villages	8,455	221	26.14	175	166	4	5	8		4		1	10	23
School districts		67	(3)	46	44	2				20		1		
JASPER	18,700	308	16 47	218	165	14	39	1	1	82		2	4	
County	18,700	154	8.24	135	89	8	38		1	13		2	3	
Cities, towns, and villages	2,163	13	6.01	11	10		1	1					1	
School districts		141	(3)	72	66	6				69				
JEFFERSON	14,291	233	16.30	167	125	11	31		1	41	2	3	4	15
County	14,291	144	10.08	128	90	7	31		1	11		2	2	
Cities, towns, and villages	848	20	23.58	4	3	1							1	15
School districts		69	(3)	35	32	3				30	2	1	1	
JEFFERSON DAVIS	14,500	219	15.10	140	98	13	29	1	1	73		3	1	
County	14,500	102	7.03	92	55	8	29		1	6		3		
Cities, towns, and villages	989	5	5.06	4	4			1						
School districts		112	(3)	44	39	5				67			1	
JONES	43,000	1,342	31.21	1,039	857	22	160	45	8	146		14	38	52
County	43,000	652	15.16	591	439	8	144		5	32		14	10	
Cities, towns, and villages	21,696	495	22.82	356	334	7	15	45	3	11			28	52
School districts		195	(3)	92	84	7	1			103				

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[3] Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[*Revenue receipts* expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	*Earnings* of public-service enterprises
				Total	General *property*	Poll	Licenses and permits							
KEMPER	22,300	$338	$15.16	$225	$167	$17	$41	----	$2	$66	----	$5	$37	$3
County	22,300	207	9.28	145	91	14	40	----	2	19	----	4	37	----
Cities, towns, and villages	2,905	41	14.11	34	32	1	1	----	----	4	----	----	----	3
School districts	----	90	(3)	46	44	2	----	----	----	43	----	1	----	----
LAFAYETTE	20,100	574	28.56	363	290	17	56	$39	2	115	----	2	1	52
County	20,100	290	14.43	262	199	9	54	----	1	25	----	2	----	----
Cities, towns, and villages	3,625	109	30.07	*30*	*26*	2	*2*	22	1	3	----	----	1	52
School districts	----	158	(3)	71	65	6	----	----	----	87	----	----	----	----
Other civil divisions	----	17	(3)	----	----	----	----	17	----	----	----	----	----	----
LAMAR	12,848	374	29.11	295	254	12	29	1	2	60	----	4	7	5
County	12,848	211	16.42	185	*147*	9	29	----	2	15	----	2	7	----
Cities, towns, and villages	4,619	36	7.79	25	25	----	----	1	----	4	----	1	----	5
School districts	----	127	(3)	85	82	3	----	----	----	41	----	1	----	----
LAUDERDALE	53,900	1,976	36.66	1,451	1,187	34	230	168	25	158	----	11	25	138
County	*53,900*	*650*	*12.06*	*601*	*394*	*6*	201	----	7	36	----	5	1	----
Cities, towns, and villages	32,600	1,147	35.84	746	695	22	29	168	18	49	----	4	24	138
School districts	----	179	(3)	104	98	6	----	----	----	73	----	2	----	----
LAWRENCE	12,471	234	18.76	175	137	11	27	----	----	56	----	2	1	----
County	12,471	*132*	10.58	122	88	7	27	----	----	8	----	1	1	----
Cities, towns, and villages	1,487	2	1.34	2	1	1	----	----	----	----	----	----	----	----
School districts	----	100	(3)	51	48	3	----	----	----	48	----	1	----	----
LEAKE	22,600	402	17.79	265	191	22	52	5	4	120	----	4	4	----
County	22,600	166	7.35	136	71	14	51	----	4	21	----	2	3	----
Cities, towns, and villages	2,183	28	12.83	28	26	1	1	----	----	----	----	----	----	----
School districts	----	203	(3)	101	94	7	----	----	----	99	----	2	1	----
Other civil divisions	----	*5*	(3)	----	----	----	----	5	----	----	----	----	----	----

LEE	36,300	804	22.15	550	421	19	110	26	5	109		1	4	109
County	36,300	408	11.24	367	251	12	104		3	37		1		
Cities, towns, and villages	8,240	235	28.52	117	110	1	6		2	4			3	109
School districts		135	(2)	66	60	6				68			1	
Other civil divisions		26	(2)					26						
LEFLORE	56,300	1,293	22.97	869	686	30	153	52	6	74		32	13	247
County	56,300	462	8.21	429	294	21	114		4	11		15	3	
Cities, towns, and villages	13,390	534	39.88	256	243	1	12	17	2	1		8	3	247
School districts		168	(2)	97	89	8				62		8	1	
Other civil divisions		129	(2)	87	60		27	35				1	6	
LINCOLN	26,600	698	26.24	508	400	18	90	19	1	137		5	6	22
County	26,600	321	12.07	295	201	9	85		1	16		4	5	
Cities, towns, and villages	7,160	200	27.93	141	133	3	5	19		16		1	1	22
School districts		177	(2)	72	66	6				105				
LOWNDES	30,400	602	19.80	471	345	18	108		5	54		9	20	43
County	30,400	267	8.78	242	136	9	97		3	14		6	2	
Cities, towns, and villages	11,930	173	14.50	120	106	3	11		2				8	43
School districts		162	(2)	109	103	6				40		3	10	
MADISON	36,900	568	15.39	405	302	27	76	1	6	59		15	18	64
County	36,900	263	7.13	225	131	21	73		5	10		15	8	
Cities, towns, and villages	5,455	207	37.95	126	121	2	3	1	1	12			3	64
School districts		98	(2)	54	50	4				37			7	
MARION	20,400	370	18.14	251	180	21	50	20	4	66		3	17	9
County	20,400	164	8.04	147	88	13	46		2	5		2	8	
Cities, towns, and villages	4,833	114	23.59	63	54	5	4	20	2	11			9	9
School districts		92	(2)	41	38	3				50		1		
MARSHALL	24,869	375	15.08	247	183	18	46	26	1	53		5	4	39
County	24,869	193	7.76	176	122	11	43		1	10		5	1	
Cities, towns, and villages	3,162	71	22.45	16	13	1	2	14					2	39
School districts		99	(2)	55	48	6	1			43			1	
Other civil divisions		12	(2)					12						
MONROE	36,700	707	19.26	479	358	19	102	39	4	116	$1	5	5	58
County	36,700	309	8.42	282	179	8	95		2	20		1	4	
Cities, towns, and villages	8,687	257	29.58	140	130	3	7	37	2	16	1	2	1	58
School districts		139	(2)	57	49	8				80		2		
Other civil divisions		2	(2)					2						
MONTGOMERY	15,200	378	24.87	267	209	14	44	19		67		4	2	19
County	15,200	167	10.99	142	96	5	41			21		2	2	
Cities, towns, and villages	3,737	102	27.29	63	56	4	3	18		1		1		19
School districts		108	(2)	62	57	5				45		1		
Other civil divisions		1	(2)					1						

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[*Revenue receipts* expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
NESHOBA	28,000	$493	$17.61	$276	$181	$29	$66	$34	$3	$144		$2	$34	
County	28,000	210	7.50	155	70	21	64		2	20		1	32	
Cities, towns, and villages	2,560	69	26.95	46	43	1	2	17	1	4			1	
School districts		197	(3)	75	68	7				120		1	1	
Other civil divisions		17	(3)					17						
NEWTON	23,300	528	22.66	386	313	12	61	16	1	111		3	10	$1
County	23,300	286	12.27	257	193	5	59		1	23		2	3	
Cities, towns, and villages	5,374	117	21.77	84	81	1	2	12		13			7	1
School districts		121	(3)	45	39	6				75		1		
Other civil divisions		4	(3)					4						
NOXUBEE	25,900	455	17.57	371	306	17	48	9	1	58		10	3	3
County	25,900	273	10.54	257	203	10	44		1	8		6	1	
Cities, towns, and villages	3,883	87	22.41	61	57	1	3	9		9		3	2	3
School districts		95	(3)	53	46	6	1			41		1		
OKTIBBEHA	19,500	413	21.18	313	256	5	52	15	2	48		2	11	22
County	19,500	202	10.36	181	132		49		1	11		2	7	
Cities, towns, and villages	4,891	144	29.44	102	98	1	3	9	1	6			4	22
School districts		61	(3)	30	26	4				31				
Other civil divisions		6	(3)					6						
PANOLA	28,800	569	19.76	426	339	19	68	23	1	96		8	6	9
County	28,800	332	11.53	301	220	14	67		1	21		6	3	
Cities, towns, and villages	4,206	97	23.06	68	66	1	1			16		1	3	9
School districts		117	(3)	57	53	4				59		1		
Other civil divisions		23	(3)					23						
PEARL RIVER	20,100	727	36.17	617	535	16	66		3	98		8	1	
County	20,100	420	20.90	400	329	8	63		3	14		2	1	
Cities, towns, and villages	6,196	108	17.43	80	75	2	3			25		3		
Schools districts		199	(3)	137	131	6				59		3		

PERRY	8,197	207	25 25	171	140	9	22		1	28		4	3	
County	8,197	125	15.25	118	89	7	22		1	3		3		
Cities, towns, and villages	950	10	10.53	5	5					3			2	
School districts		72	(3)	48	46	2				22		1	1	
PIKE	32,800	883	26.92	701	559	22	120	37	4	86	$1	5	18	31
County	32,800	459	13.99	418	289	15	114		2	23		4	12	
Cities, towns, and villages	14,077	337	23 94	243	234	3	6	37	2	17		1	6	31
School districts		87	(3)	40	36	4				46	1			
PONTOTOC	22,400	492	21 96	359	309	19	31	21	3	99		3	1	6
County	22,400	308	13.75	282	240	13	29		2	21		3		
Cities, towns, and villages	3,513	67	19 07	46	43	1	2	7	1	7				6
School districts		103	(3)	31	26	5				71			1	
Other civil divisions		14	(3)					14						
PRENTISS	19,500	359	18.41	251	190	14	47	2	1	104		1		
County	19,500	155	7.95	135	84	6	45		1	18		1		
Cities, towns, and villages	2,979	56	18.80	52	49	1	2			4				
School districts		146	(3)	64	57	7				82				
Other civil divisions		2	(3)					2						
QUITMAN	26,200	594	22.67	446	376	14	56	81	1	16		34	8	8
County	26,200	267	10 19	240	193	6	41		1	4		18	4	
Cities, towns, and villages	2,772	60	21.65	39	36	1	2	5		6		1	1	8
School districts		145	(3)	125	118	7				6		14		
Other civil divisions		122	(3)	42	29		13	76				1	3	
RANKIN	20,400	400	19.61	312	244	17	51		6	73		5	4	
County	20,400	235	11.52	206	144	11	51		6	17		3	3	
Cities, towns, and villages	2,563	23	8 97	22	22					1				
School districts		142	(3)	84	78	6				55		2	1	
SCOTT	21,700	384	17 70	267	198	16	53		1	111		2	3	
County	21,700	193	8.89	166	105	9	52		1	21		2	3	
Cities, towns, and villages	3,861	50	12.95	46	45		1			4				
School districts		141	(3)	55	48	7				86				
SHARKEY	13,877	473	34.09	282	243	4	35	52		14		22	10	87
County	13,877	206	14.84	175	140	2	33			1		21	9	
Cities, towns, and villages	1,788	96	53 69	8	6		2						1	87
School districts		105	(3)	86	84	2				13			6	
Other civil divisions		66	(3)	13	13			52				1		
SIMPSON	21,400	352	16.45	259	190	19	50		1	79		8	5	
County	21,400	183	8.55	158	97	11	50		1	14		5	5	
Cities, towns, and villages	2,937	45	15.32	32	31	1				13				
School districts		124	(3)	69	62	7				52		3		

[1] For an explanation of the population used in computing per capita figures, see text discussion, p v.
[3] Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

(Revenue receipts expressed in thousands)

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
SMITH	18,800	$140	$23.40	$322	$266	$15	$41		$1	$113		$2	$2	
County	18,800	258	13.72	228	183	4	41		1	27		1	1	
Cities, towns, and villages	2,326	5	2 15	4	3	1				1				
School districts		177	(2)	90	80	10				85		1	1	
STONE	5,704	213	37.34	158	126	6	26		2	41		3	1	$8
County	5,704	121	21.21	111	81	5	25		2	5		2	1	
Cities, towns, and villages	1,074	33	30.73	20	19		1			5				8
School districts		59	(2)	27	26	1				31		1		
SUNFLOWER	69,800	1,203	17.23	900	690	44	166	$78	4	106	$2	38	48	27
County	69,800	503	7.21	454	308	22	124		3	13		5	28	
Cities, towns, and villages	9,003	244	27.10	170	155	10	5	15	1	17		2	12	27
School districts		265	(2)	157	145	12				76	2	30		
Other civil divisions		191	(2)	119	82		37	63				1	8	
TALLAHATCHIE	35,568	770	21.65	637	538	16	83	34		75		9	10	5
County	35,568	444	12.48	418	339	10	69			17		4	5	
Cities, towns, and villages	4,457	110	24.68	89	86	1	2	4		8		2	2	5
School districts		144	(2)	91	86	5				50		2	1	
Other civil divisions		72	(2)	39	27		12	30				1	2	
TATE	17,671	362	20 49	255	203	13	39	26	1	67		3	8	2
County	17,671	213	12 05	183	136	8	39		1	20		1	8	
Cities, towns, and villages	1,928	51	26.45	31	30	1		9		7		2		2
School districts		81	(2)	41	37	4				40				
Other civil divisions		17	(2)					17						
TIPPAH	19,200	398	20.73	238	189	10	39	3	3	149			5	
County	19,200	220	11.46	188	148	1	39		3	25			4	
Cities, towns, and villages	2,037	17	8.35	14	13	1				2			1	
School districts		158	(2)	36	28	8				122				
Other civil divisions		3	(2)					3						

TISHOMINGO	16,600	287	17.29	213	167	13	33	5	2	64		2	1	
County	16,600	154	9.28	138	101	5	32		2	11		2	1	
Cities, towns, and villages	3,686	26	7.05	24	21	2	1			2				
School districts		102	(3)	51	45	6				51				
Other civil divisions		5	(3)					5						
TUNICA	21,400	367	17.15	264	183	18	63	52	1	22		4	17	7
County	21,400	157	7.34	150	95	13	42		1	1		3	2	
Cities, towns, and villages	1,043	27	25.89	9	7	1	1	2					9	7
School districts		62	(3)	40	36	4				21			1	
Other civil divisions		121	(3)	65	45		20	50				1	5	
UNION	21,500	498	23.16	343	260	20	63	26	2	75		1	1	50
County	21,500	271	12.60	251	179	12	60		2	16		1	1	
Cities, towns, and villages	3,912	114	29.14	50	46	1	3	9		5				50
School districts		96	(3)	42	35	7				54				
Other civil divisions		17	(3)					17						
WALTHALL	13,900	201	14.46	138	91	14	33		1	48		4	10	
County	13,900	103	7.41	83	40	10	33		1	6		3	10	
Cities, towns, and villages	1,102	30	27.22	28	27	1				2				
School districts		68	(3)	27	24	3				40		1		
WARREN	36,200	1,081	29.86	933	780	17	136	48	11	46		24	10	9
County	36,200	437	12.07	415	293	7	115		3	10		9		
Cities, towns, and villages	23,800	568	23.87	471	445	5	21	48	8	7		15	10	9
School districts		76	(3)	47	42	5				29				
WASHINGTON	54,900	1,614	29.40	933	747	8	178	396	22	74	3	57	30	99
County	54,900	431	7.85	375	214		161		7	5		39	5	
Cities, towns, and villages	18,880	476	25.21	323	306		17	6	15	12		4	17	99
School districts		244	(3)	171	163	8				57	3	12	1	
Other civil divisions		463	(3)	64	64			390				2	7	
WAYNE	15,295	272	17.78	220	173	12	35	13		30		4	2	3
County	15,295	167	10.92	149	106	8	35			13		3	2	
Cities, towns, and villages	1,478	55	37.21	37	36	1		13		2				3
School districts		50	(3)	34	31	3				15		1		
WEBSTER	12,128	379	31.25	256	210	14	32	9		87		5	20	2
County	12,128	241	19.87	196	156	8	32			21		4	20	
Cities, towns, and villages	2,048	42	20.51	29	28	1		8		2		1		2
School districts		95	(3)	31	26	5				64				
Other civil divisions		1	(3)					1						
WILKINSON	13,957	282	20.20	202	146	20	36	1	3	34		5	1	36
County	13,957	163	11.68	149	100	15	34		2	7		4	1	
Cities, towns, and villages	3,172	60	18.92	16	14	1	1	1	1	6				36
School districts		59	(3)	37	32	4	1			21		1		

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[3] Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
WINSTON	21,800	$433	$19.86	$317	$246	$24	$47	$14		$99		$3		
County	21,800	225	10.32	211	146	20	45			11		3		
Cities, towns, and villages	3,539	65	18.37	49	47		2			16				
School districts		129	(2)	57	53	4				72				
Other civil divisions		14	(2)					14						
YALOBUSHA	17,750	495	27.89	346	279	15	52	10	$2	75		2	$3	$57
County	17,750	259	14.59	229	169	10	50		2	24		2	2	
Cities, towns, and villages	4,795	129	26.90	62	60		2	8		1			1	57
School districts		105	(2)	55	50	5				50				
Other civil divisions		2	(2)					2						
YAZOO	37,300	931	24.96	618	498	25	95	30	5	103	$5	20	14	136
County	37,300	347	9.30	300	202	16	82		3	25		16	3	
Cities, towns, and villages	6,301	341	54.12	169	160	2	7	7	2	9	5	3	10	136
School districts		198	(2)	129	122	7				68		1		
Other civil divisions		45	(2)	20	14		6	23		1			1	

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Not computed.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931

[Revenue receipts expressed in thousands]

CITY, TOWN, OR VILLAGE	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
Grand total	523,316	$13,757	$26 29	$8,952	$8,378	$173	$401	$1,163	$136	$585	$9	$89	$322	$2,501
30,000 population and over	82,600	2,974	36.00	1,954	1,810	32	112	430	53	91	2	10	96	338
Jackson	50,600	1,827	36.11	1,208	1,115	10	83	262	35	42	2	6	72	200
Meridian	32,000	1,147	35.84	746	695	22	29	168	18	49		4	24	138
8,000 to 30,000 population	162,800	4,556	27.99	3,183	2,991	48	144	268	51	115		42	89	808
Vicksburg	23,800	568	23 87	471	445	5	21	48	8	7		15	10	9
Hattiesburg	19,500	589	30 21	470	444	9	17	34	4	22		4	10	45
Laurel	18,800	468	24.89	337	317	6	14	45	3	11			27	45
Biloxi	15,500	318	20.52	257	236	10	11	25	5	8			1	22
Greenville	14,900	388	26.04	285	272		13	1	14	12		4	13	59
Natchez	13,600	351	25.81	255	237	5	13		3			2	2	89
Gulfport	13,300	466	35 04	328	308	5	15	60	5	37		2	4	30
Greenwood	11,700	495	42 31	237	225	1	11	13	2	1		8	2	232
Columbus	10,800	166	15.37	115	101	3	11		2				6	43
Clarksdale	10,500	478	45.52	240	225	2	13	5	3	10		6	11	203
McComb	10,400	269	25 87	188	181	2	5	37	2	7		1	3	31
2,500 to 8,000 population	101,461	3,305	32.57	1,856	1,731	42	83	316	20	172	6	21	58	856
Tupelo	6,361	223	35.06	107	100	1	6		2	3			2	109
Corinth	6,220	180	28.94	110	96	7	7	57	2	6		5		
Yazoo City	5,579	340	60.94	168	159	2	7	7	2	9	5	3	10	136
Brookhaven	5,288	180	34.04	125	118	2	5	19		12		1	1	22
Columbia	4,833	114	23 59	63	54	5	4	20	2	11			9	9

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931—*Continued*

[Revenue receipts expressed in thousands]

CITY, TOWN, OR VILLAGE	Estimated population[1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
2,500 to 8,000 population—contd.														
Canton	4,725	$202	$42.75	$123	$118	$2	$3	$1	$1	$12			$3	$62
Picayune	4,698	79	16.82	54	50	2	2			23		$2		
West Point	4,677	163	34.85	57	53	1	3	15	1	6		1	17	66
Grenada	4,349	111	25.52	76	72	2	4	9	1	2			2	19
Pascagoula	4,339	99	22.82	77	71	3	3	1		3		1	1	16
Aberdeen	3,925	122	31.08	78	72	2	4	22	1	7		1		13
Water Valley	3,738	123	32.91	58	56		2	8		1			1	55
Bay St. Louis	3,724	109	29.27	88	84	1	3			9			3	9
Starkville	3,612	140	38.76	98	94	1	3	9	1	6			4	22
Cleveland	3,240	67	20.68	36	32		4	15					1	15
Kosciusko	3,237	173	53.44	58	56	1	1	31		12		1	1	70
Amory	3,214	125	38.89	54	50	1	3	15	1	7	$1	1	1	45
New Albany	3,187	108	33.89	44	40	1	3	9		5				50
Indianola	3,116	72	23.11	50	47	1	2	12						10
Louisville	3,013	54	17.92	43	41		2			11				
Pass Christian	3,004	96	31.96	75	72	1	2	7	1	4		4		5
Oxford	2,890	108	37.37	29	25	2	2	22	1	3			1	52
Belzoni	2,735	98	35.83	44	42		2		2	7				45
Winona	2,607	97	37.21	58	52	3	3	18		1		1		19
Lexington	2,590	53	20.46	35	34		1	2	1	8				7
Philadelphia	2,560	69	26.95	46	42	1	2	17	1	4			1	
Less than 2,500 population	176,455	2,922	16.56	1,959	1,846	51	62	149	12	207	1	16	79	499

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
Grand total	**$72,072**	**$35.47**	**$51,294**											**$1,455**	**$9,711**	**$9,612**
State government	22,680	11.21	16,298	$1,056	$285	$620	$2,926	$1,741	$7,656	$21	$4	$820	$1,169		1,499	4,883
Counties	24,121	11.87	16,570	3,452	210	365	9,692	872	958				1,021		4,652	2,899
Cities, towns, and villages	12,344	23.59	[1] 7,674											1,455	2,413	802
School districts	11,023	(2)	10,208						10,208						336	479
Other civil divisions	1,904	(2)	544		296							248			811	549
ADAMS	630	26.47	462											66	92	10
County	236	9.92	207	52	1	7	126	15					6		29	
Cities, towns, and villages	354	26.03	216											66	62	10
School districts	39	(2)	39						39							
Other civil divisions	1	(2)													1	
ALCORN	768	32.00	534												72	162
County	329	13.71	304	42	1	2	201	25	12				21		22	3
Cities, towns, and villages	335	48.24	127												49	159
School districts	101	(2)	101						101							
Other civil divisions	3	(2)	2									2			1	
AMITE	353	17.83	314											8	27	4
County	202	10.20	181	27	2	1	117	4	15				15		21	
Cities, towns, and villages	36	21.30	24											8	2	2
School districts	115	(2)	109						109						4	2
ATTALA	646	24.66	352											62	85	147
County	373	14.24	176	36	3	1	102	10	9				15		50	147
Cities, towns, and villages	135	28.52	44											62	29	
School districts	133	(2)	132						132						1	
Other civil divisions	5	(2)													5	

[1] Not available by departments.

[2] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in *thousands*]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
BENTON	$141	$14.37	$111											$25	$5
County	80	8.15	53	$15		$1	$28	$1					$8	24	3
Cities, towns, and villages	1	1.37	1												
School districts	59	(2)	57						$57						2
Other civil divisions	1	(2)												1	
BOLIVAR	1,580	21 56	980										$37	397	166
County	549	7.49	338	71	$5	18	215	24					5	211	
Cities, towns, and villages	169	12.53	102											37	30
School districts	476	(2)	467						467					9	
Other civil divisions	386	(2)	73		51							$22		147	166
CALHOUN	384	20 98	328										2	40	14
County	190	10 38	153	35	1	1	84	4	6				22	24	13
Cities, towns, and villages	18	5 25	13										2	3	
School districts	167	(2)	160						160					6	1
Other civil divisions	9	(2)	2									2		7	
CARROLL	280	14.17	246										1	30	3
County	172	8 70	147	32	1	1	95	5					13	25	
Cities, towns, and villages	21	13 42	17										1	3	
School districts	86	(2)	82						82					1	3
Other civil divisions	1	(2)												1	
CHICKASAW	385	18.48	301											83	1
County	223	10 70	156	36	1	1	81	9	8				20	67	
Cities, towns, and villages	83	18.40	69											14	
School districts	78	(2)	75						75					2	1
Other civil divisions	1	(2)	1									1			

CHOCTAW	412	33.39	347														42	23
County	254	20.59	195	26	1	1	104	2	52					9			37	22
Cities, towns, and villages	3	1.56	1														2	
School districts	151	(2)	150						150									1
Other civil divisions	4	(2)	1										1				3	
CLAIBORNE	252	20.74	203														39	10
County	152	12.51	106	30	1	1	64	5						5			36	10
Cities, towns, and villages	33	17.73	30														3	
School districts	67	(2)	67						67									
CLARKE	411	20.55	381														27	3
County	198	9.90	178	36	3	4	100	5	15					15			20	
Cities, towns, and villages	55	14.11	53														2	
School districts	158	(2)	150						150								5	3
CLAY	374	20.78	271													49	51	3
County	164	9.11	138	32	1	1	76	5	14					9			25	1
Cities, towns, and villages	138	27.04	65													49	24	
School districts	68	(2)	66						66									2
Other civil divisions	4	(2)	2										2				2	
COAHOMA	1,363	28.94	805													91	266	201
County	443	9.41	269	77	4	13	94	53	25					3			74	100
Cities, towns, and villages	480	37.69	296													91	87	6
School districts	195	(2)	176						176								9	10
Other civil divisions	245	(2)	64		48								16				96	85
COPIAH	673	20.97	544													18	103	8
County	352	10.97	283	37	2	4	173	11	28					28			69	
Cities, towns, and villages	102	16.41	57													18	19	8
School districts	219	(2)	204						204								15	
COVINGTON	348	23.05	280													4	31	33
County	165	10.93	113	22	2	1	74	2	1					11			22	30
Cities, towns, and villages	32	15.44	24													4	4	
School districts	151	(2)	143						143								5	3
DE SOTO	488	19.06	363													8	66	51
County	235	9.18	209	41	4	2	108	26	16					12			26	
Cities, towns, and villages	16	11.19	6													8	2	
School districts	213	(2)	143						143								20	50
Other civil divisions	24	(2)	5		3								2				18	1
FORREST	1,046	33.10	795													45	169	37
County	359	11.36	328	86	4	12	168	23	18					17			31	
Cities, towns, and villages	519	26.62	317													45	126	31
School districts	168	(2)	150						150								12	6

[2] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
			Operation and maintenance of general departments												
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous	Operation and maintenance of public service enterprises	Interest	Outlays
FRANKLIN	$220	$17.93	$202												$17	$1
County	126	10.27	110	$24	$2	$1	$60	$2	$13				$8		16	
Cities, towns, and villages	16	6.75	16													
School districts	78	(2)	76						76						1	1
GEORGE	225	28.48	171												11	43
County	94	11.90	75	21	1	1	43	5					4		11	8
Cities, towns, and villages	16	19.18	16													
School districts	115	(2)	80						80							35
GREENE	231	21.59	217												7	7
County	123	11.50	116	24	2	1	69	4	13				3		6	1
Cities, towns, and villages	1	1.51	1													
School districts	107	(2)	100						100						1	6
GRENADA	371	21.45	292											$5	42	32
County	215	12.43	146	31	3	2	92	9					9		41	28
Cities, towns, and villages	77	16.82	72											5		
School districts	79	(2)	74						74						1	4
HANCOCK	440	37.93	313											6	112	9
County	239	20.60	138	41	3	8	75	10					1		101	
Cities, towns, and villages	111	25.30	85											6	11	9
School districts	90	(2)	90						90							
HARRISON	1,923	41.71	1,107											44	553	219
County	946	20.52	429	104	12	20	200	32	47				14		371	146
Cities, towns, and villages	814	24.56	547											44	178	45
School districts	160	(2)	131						131						1	28
Other civil divisions	3	(2)													3	

HINDS	3,232	35.95	1,863												128	650	591
County	1,303	14.49	667	160	10	25	343	30	62					37		252	384
Cities, towns, and villages	1,601	29.56	938												128	391	144
School districts	328	(2)	258						258							7	63
HOLMES	820	20.92	615												22	108	75
County	404	10.31	292	49	3	9	176	10	29					16		66	46
Cities, towns, and villages	141	17.63	95												22	23	1
School districts	258	(2)	219						219							12	27
Other civil divisions	17	(2)	9		6								$3			7	1
HUMPHREYS	697	27.12	426												25	164	82
County	324	12.61	165	45	2	5	98	10	1					4		107	52
Cities, towns, and villages	92	22.28	38												25	29	
School districts	170	(2)	169						169							1	
Other civil divisions	111	(2)	54		15								39			27	30
ISSAQUENA	200	34.88	94													51	55
County	126	21.97	57	23	1	2	27	3						1		37	32
School districts	32	(2)	32						32								
Other civil divisions	42	(2)	5		5											14	23
ITAWAMBA	276	14.76	244													32	
County	158	8.45	132	16	1	1	81	4	13					16		26	
Cities, towns, and villages	3	3.24														3	
School districts	112	(2)	112						112								
Other civil divisions	3	(2)														3	
JACKSON	569	35.62	385												17	128	39
County	312	19.53	197	33	4	19	121	5	5					10		86	29
Cities, towns, and villages	188	22.24	122												17	39	10
School districts	69	(2)	66						66							3	
JASPER	278	14.87	254													24	
County	146	7.81	130	32	2	1	76	2	7					10		16	
Cities, towns, and villages	11	5.09	8													3	
School districts	121	(2)	116						116							5	
JEFFERSON	230	16.09	164												16	42	8
County	133	9.31	96	28	1	1	43	3	12					8		37	
Cities, towns, and villages	21	24.76	3												16	2	
School districts	76	(2)	65						65							3	8
JEFFERSON DAVIS	217	14.97	207													10	
County	103	7.10	100	21	2	1	68	2						6		3	
Cities, towns, and villages	5	5.06	4													1	
School districts	109	(2)	103						103							6	

[2] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
			Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
JONES	$1,384	$32.19	$946											$26	$171	$241
County	844	19.63	532	$83	$7	$5	$303	$48	$70				$16		84	228
Cities, towns, and villages	365	16.82	242											26	35	12
School districts	175	(2)	172						172						2	1
KEMPER	348	15.61	274											3	38	33
County	219	9.82	161	26	2	1	100	4	15				13		26	32
Cities, towns, and villages	40	13.77	30											3	7	
School districts	89	(2)	83						83						5	1
LAFAYETTE	512	25.47	387											17	70	38
County	260	12.94	192	35	1	1	111	8	16				20		51	17
Cities, towns, and villages	93	25.66	47											17	12	17
School districts	152	(2)	148						148							4
Other civil divisions	7	(2)													7	
LAMAR	429	33.39	409											2	17	1
County	258	20.08	244	38	3	4	168	7	13				11		14	
Cities, towns, and villages	43	9.31	38											2	2	1
School districts	128	(2)	127						127						1	
LAUDERDALE	1,958	36.33	1,388											60	278	232
County	796	14.77	567	114	6	32	359	18	2				36		82	147
Cities, towns, and villages	953	29.78	619											60	189	85
School districts	209	(2)	202						202						7	
LAWRENCE	221	17.72	191												30	
County	118	9.46	88	28	1	1	47	3					8		30	
Cities, towns, and villages	3	2.02	3													
School districts	100	(2)	100						100							

LEAKE	488	21.59	396													34	58
County	182	8.05	168	34	5	2	92	4	16				15			14		
Cities, towns, and villages	28	12.83	23													5		
School districts	274	(2)	205						205							11	58	
Other civil divisions	4	(2)														4		
LEE	755	20.80	592												55	101	7	
County	380	10.47	325	57	2	6	206	17					37			55		
Cities, towns, and villages	228	27.67	139												55	30	4	
School districts	134	(2)	125						125							6	3	
Other civil divisions	13	(2)	3										$3			10		
LEFLORE	1,356	24.09	785												121	185	265	
County	665	11.81	361	71	3	13	195	44	24				11			60	244	
Cities, towns, and villages	460	34.35	246												121	77	16	
School districts	156	(2)	147						147							9		
Other civil divisions	75	(2)	31		27								4			39	5	
LINCOLN	678	25.49	552												17	107	2	
County	308	11.58	261	48	3	7	160	6	22				15			47		
Cities, towns, and villages	193	26.96	127												17	47	2	
School districts	177	(2)	164						164							13		
LOWNDES	543	17.86	432												23	87	1	
County	232	7.63	195	39	2	1	134	5					14			37		
Cities, towns, and villages	158	13.24	94												23	40	1	
School districts	153	(2)	143						143							10		
MADISON	736	19.95	352												40	136	208	
County	479	12.98	175	39	5	3	108	10					10			103	201	
Cities, towns, and villages	173	31.71	96												40	30	7	
School districts	84	(2)	81						81							3		
MARION	378	18.53	324												8	31	15	
County	168	8.24	153	33	2	2	104	5	1				6			15		
Cities, towns, and villages	118	24.42	79												8	16	15	
School districts	92	(2)	92						92									
MARSHALL	386	15.52	271												22	64	29	
County	220	8.85	151	36	1	1	74	11	15				13			45	24	
Cities, towns, and villages	48	15.18	11												22	15		
School districts	108	(2)	102						102							1	5	
Other civil divisions	10	(2)	7										7			3		
MONROE	718	19.56	583												34	99	2	
County	325	8.86	270	41	3	10	174	15					27			55		
Cities, towns, and villages	243	27.97	173												34	36		
School districts	149	(2)	140						140							7	2	
Other civil divisions	1	(2)														1		

[2] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
MONTGOMERY	$364	$23.95	$225										$11	$67	$61
County	185	12.17	140	$26	$2	$1	$81	$4	$12				$14	40	5
Cities, towns, and villages	67	17.93	30										11	26	
School districts	111	(2)	55						55						56
Other civil divisions	1	(2)												1	
NESHOBA	437	15 61	387											47	3
County	177	6.32	157	29	3	1	96	4	6				18	17	3
Cities, towns, and villages	67	26.17	51											16	
School districts	182	(2)	174						174					8	
Other civil divisions	11	(2)	5									$5		6	
NEWTON	530	22.75	448										1	56	25
County	264	11.33	203	37	2	1	122	4	9				28	36	25
Cities, towns, and villages	122	22.70	105										1	16	
School districts	139	(2)	139						139						
Other civil divisions	5	(2)	1									1		4	
NOXUBEE	401	15.48	316										3	55	27
County	227	8.76	168	41	2	1	95	9	14				6	38	21
Cities, towns, and villages	75	19.31	54										3	16	2
School districts	99	(2)	94						94					1	4
OKTIBBEHA	403	20.67	306										10	75	12
County	189	9.69	127	29	2	1	71	4	12				8	51	11
Cities, towns, and villages	151	30.87	118										10	22	1
School districts	61	(2)	61						61						
Other civil divisions	2	(2)												2	

PANOLA	551	19.13	501												5	45	
County	294	10.21	279	50	5	1	195	12						16		15	
Cities, towns, and villages	95	22.59	78												5	12	
School districts	143	(2)	139						139							4	
Other civil divisions	19	(2)	5										5			14	
PEARL RIVER	733	36.47	711												1	9	12
County	391	19.45	388	62	2	10	249	21	33					11		3	
Cities, towns, and villages	113	18.24	107												1	5	
School districts	229	(2)	216						216							1	12
PERRY	238	29.04	214													23	1
County	140	17.08	121	28	2	4	82	2						3		19	
Cities, towns, and villages	11	11.58	9													2	
School districts	87	(2)	84						84							2	1
PIKE	775	23.63	519												16	163	77
County	340	10.37	256	64	4	10	122	8	31					17		18	66
Cities, towns, and villages	335	23.80	169												16	145	5
School districts	100	(2)	94						94								6
PONTOTOC	462	20.63	337												5	106	14
County	306	13.66	219	62	2	1	136	4						14		86	1
Cities, towns, and villages	49	13.95	33												5	10	1
School districts	99	(2)	80						80							7	12
Other civil divisions	8	(2)	5										5			3	
PRENTISS	369	18.92	303													50	16
County	164	8.41	132	23		1	92	5						11		32	
Cities, towns, and villages	56	18.80	42													14	
School districts	148	(2)	129						129							3	16
Other civil divisions	1	(2)														1	
QUITMAN	525	20.04	369												9	143	4
County	242	9.24	187	52	1	3	110	15	3					3		55	
Cities, towns, and villages	54	19.48	33												9	12	
School districts	144	(2)	123						123							19	2
Other civil divisions	85	(2)	26		13								13			57	2
RANKIN	367	17.99	328													39	
County	214	10.49	185	25	3	1	131	4	9					12		29	
Cities, towns, and villages	24	9.36	22													2	
School districts	129	(2)	121						121							8	
SCOTT	449	20.69	404													32	13
County	216	9.95	184	33	3	3	117	5	3					20		19	13
Cities, towns, and villages	48	12.43	37													11	
School districts	183	(2)	183						183								
Other civil divisions	2	(2)														2	

[2] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
			Operation and maintenance of general departments												
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous	Operation and maintenance of public service enterprises	Interest	Outlays
SHARKEY	$379	$27.31	$213											$15	$103	$43
County	162	11.67	101	$31	$2	$2	$57	$8					$1		61	
Cities, towns, and villages	32	17.90	11											15		6
School districts	103	(2)	89						$89						14	
Other civil divisions	82	(2)	12		9							$3			33	37
SIMPSON	370	17.29	331												39	
County	189	8.83	158	32	2	4	94	4	9				13		31	
Cities, towns, and villages	42	14.30	34												8	
School districts	139	(2)	139						139							
SMITH	499	26.54	453												31	15
County	293	15.59	253	36	2	1	179	5	11				19		29	11
Cities, towns, and villages	4	1.72	4													
School districts	202	(2)	196						196						2	4
STONE	188	32.96	168													
County	101	17.71	92	25	2		50	2	12				1	5	15	
Cities, towns, and villages	27	25.14	17												9	
School districts	60	(2)	59						59					5	5	
															1	
SUNFLOWER	1,102	15.79	769													
County	519	7.44	325	67	2	13	176	22	38				7	19	295	19
Cities, towns, and villages	203	22.55	146												194	
School districts	249	(2)	244						244					19	38	
Other civil divisions	131	(2)	54		36							18			5	
															58	19
TALLAHATCHIE	662	18.61	497													
County	338	9.50	233	50	2	2	130	17	20				12	4	148	13
Cities, towns, and villages	103	23.11	79												105	
School districts	176	(2)	162						162					4	20	
Other civil divisions	45	(2)	23		12							11			3	11
															20	2

TATE	319	18.05	254												2	48	15
County	186	10.53	146	30	2	1	67	8	29					9		25	15
Cities, towns, and villages	43	22.30	27												2	14	
School districts	78	(1)	73						73							5	
Other civil divisions	12	(1)	8											8		4	
TIPPAH	322	16.77	278													31	13
County	174	9.06	145	30	1	1	75	8	9					21		21	8
Cities, towns, and villages	20	9.82	18													2	
School districts	126	(1)	115						115							6	5
Other civil divisions	2	(1)														2	
TISHOMINGO	285	17.17	238													46	1
County	174	10.48	138	26	1	4	82	10	6					9		35	1
Cities, towns, and villages	23	6.24	20													3	
School districts	84	(1)	79						79							5	
Other civil divisions	4	(1)	1											1		3	
TUNICA	342	15.98	227												10	101	4
County	192	8.97	146	39	6	3	84	13						1		46	
Cities, towns, and villages	18	17.26	3												10	5	
School districts	60	(1)	55						55							5	
Other civil divisions	72	(1)	23		20									3		45	4
UNION	510	23.72	319												32	73	86
County	310	14.42	177	31	1	4	117	8						16		53	80
Cities, towns, and villages	94	24.03	48												32	14	
School districts	103	(1)	94						94							3	6
Other civil divisions	3	(1)														3	
WALTHALL	207	14.89	185													19	3
County	113	8.13	93	22	1	2	60	2						5		17	3
Cities, towns, and villages	28	25.41	27													1	
School districts	66	(1)	65						65							1	
WARREN	1,004	27.73	760												8	186	50
County	360	9.94	265	90	4	7	117	37						10		95	
Cities, towns, and villages	555	23.32	407												8	91	49
School districts	88	(1)	88						88								1
Other civil divisions	1	(1)															
WASHINGTON	2,190	39.89	874												71	732	513
County	1,142	20.80	275	79	5	7	156	23						5		536	331
Cities, towns, and villages	421	22.30	274												71	66	10
School districts	226	(1)	218						218							8	
Other civil divisions	401	(1)	107		45									62		122	172
WAYNE	275	17.98	229												2	43	1
County	185	12.10	155	28	3	1	93	13	8					9		30	
Cities, towns, and villages	36	24.36	20												2	13	1
School districts	54	(1)	54						54								

[1] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
WEBSTER	$681	$47.91	$279											$1	$52	$249
County	450	37.10	166	$21	$1	$1	$108	$3	$17				$15		35	249
Cities, towns, and villages	35	17.09	21											1	13	
School districts	95	(2)	92						92						3	
Other civil divisions	1	(2)													1	
WILKINSON	297	21.28	175											22	37	63
County	195	13.97	111	24	2	1	67	1	11				5		27	57
Cities, towns, and villages	52	16.39	17											22	7	6
School districts	50	(2)	47						47						3	
WINSTON	366	16.79	314												51	1
County	171	7.84	139	29	1	1	85	5	8				10		32	
Cities, towns, and villages	56	15.82	46												10	
School districts	133	(2)	128						128						4	1
Other civil divisions	6	(2)	1									$1			5	
YALOBUSHA	501	28.23	365											46	69	21
County	243	13.69	172	41	2	2	94	5	9				19		50	21
Cities, towns, and villages	108	22.52	45											46	17	
School districts	149	(2)	148						148						1	
Other civil divisions	1	(2)													1	
YAZOO	1,036	27.77	647											75	134	180
County	393	10.54	307	53	3	11	185	12	24				19		56	30
Cities, towns, and villages	404	64.12	148											75	45	136
School districts	200	(2)	178						178						9	13
Other civil divisions	39	(2)	14		6							8			24	1

[2] Not computed.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of *general* departments	*Operation* and maintenance of public service enterprises	Interest	Outlays
Grand total	**$12,344**	**$23.59**	**$7,674**	**$1,455**	**$2,413**	**$802**
30,000 population and over	2,498	30.24	1,538	165	567	228
Jackson	1,545	30.53	919	105	378	143
Meridian	953	29.78	619	60	189	85
8,000 to 30,000 population	4,136	25.41	2,595	456	915	170
Vicksburg	555	23.32	407	8	91	49
Hattiesburg	519	20.62	317	45	126	31
Laurel	323	17.18	217	21	85	----
Biloxi	337	21.74	213	22	100	2
Greenville	302	24.30	254	45	53	10
Natchez	354	26.03	216	66	62	10
Gulfport	373	28.05	252	17	63	41
Greenwood	428	36.58	235	108	69	16
Columbus	151	13.98	88	23	40	----
Clarksdale	403	44.10	288	85	84	6
McComb	271	26.06	108	16	142	5
2,500 to 8,000 population	3,165	31.19	1,763	521	520	361
Tupelo	216	33.96	128	55	29	4
Corinth	328	52.73	120	----	49	159
Yazoo City	403	72.24	147	75	45	136
Brookhaven	175	33.09	109	17	47	2
Columbia	118	24.42	79	8	16	15
Canton	168	35.56	94	38	30	6
Picayune	83	17.67	80	----	3	----
West Point	137	29.29	64	49	24	----
Grenada	77	17.71	72	5	----	----
Pascagoula	95	21.89	55	11	19	10
Aberdeen	96	24.46	64	13	19	----
Water Valley	102	27.29	42	45	15	----
Bay St Louis	92	24.70	67	6	10	9
Starkville	146	40.42	114	10	21	1
Cleveland	44	13.58	24	6	14	----
Kosciusko	131	40.47	42	62	27	----
Amory	137	42.63	99	21	17	----
New Albany	88	27.61	42	32	14	----
Indianola	45	14.44	20	7	18	----
Louisville	47	15.60	37	----	10	----
Pass Christian	74	24.63	61	5	6	2
Oxford	92	31.83	46	17	12	17
Belzoni	86	31.44	34	24	28	----
Winona	61	23.40	25	11	25	----
Lexington	57	22.01	47	4	6	----
Philadelphia	67	26.17	51	----	16	----
Less than 2,500 population	2,545	14.42	1,778	313	411	43

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	**$192,204**	**$154,707**	**$21,688**	**$5,809**	**$179,362**	**$88.27**
State government	36,504	32,906		3,598	36,320	17.94
Counties	73,853	73,086		767	73,148	36.00
Cities, towns, and villages	44,108	33,922	9,268	918	42,653	81.51
School districts	8,964	8,438		526	8,654	(1)
Other civil divisions	18,775	6,355	12,420		18,587	(1)
ADAMS	1,711	1,680	9	22	1,660	69.75
County	535	515		20	535	22.48
Cities, towns, and villages	1,167	1,165		2	1,116	82 06
Other civil divisions	9		9		9	(1)
ALCORN	1,941	1,559	378	4	1,595	66.46
County	1,075	1,071		4	1,075	44 79
Cities, towns, and villages	774	438	336		428	61.64
School districts	50	50			50	(1)
Other civil divisions	42		42		42	(1)
AMITE	503	478		25	502	25.35
County	335	335			335	16 92
Cities, towns, and villages	35	35			31	20.12
School districts	133	108		25	133	(1)
ATTALA	2,026	1,545	429	52	2,005	76.53
County	1,215	1,212		3	1,215	46.37
Cities, towns, and villages	640	264	327	49	630	133.08
School districts	69	69			62	(1)
Other civil divisions	102		102		98	(1)
BENTON	430	378	33	19	422	43.00
County	354	344		10	346	35 26
Cities, towns, and villages	3	3			3	4.10
School districts	40	31		9	40	(1)
Other civil divisions	33		33		33	(1)
BOLIVAR	6,802	4,971	1,771	60	6,771	92.37
County	2,878	2,828		50	2,878	39.26
Cities, towns, and villages	515	349	156	10	508	37.66
School districts	760	760			758	(1)
Other civil divisions	2,649	1,034	1,615		2,627	(1)
CALHOUN	695	515	141	39	672	36.72
County	425	386		39	425	23.22
Cities, towns, and villages	61	61			55	16.03
School districts	68	68			54	(1)
Other civil divisions	141		141		138	(1)
CARROLL	490	491	8		488	24.60
County	410	410			410	20.74
Cities, towns, and villages	60	60			52	33.23
School districts	21	21			21	(1)
Other civil divisions	8		8		5	(1)
CHICKASAW	1,691	1,654		37	1,690	81.11
County	1,067	1,067			1,067	51.21
Cities, towns, and villages	586	550		36	585	120.71
School districts	38	37		1	38	(1)
CHOCTAW	638	561	77		638	51.71
County	504	504			504	40.85
Cities, towns, and villages	43	43			43	22.40
School districts	14	14			14	(1)
Other civil divisions	77		77		77	(1)
CLAIBORNE	697	680		17	696	57.27
County	630	613		17	630	51.84
Cities, towns, and villages	43	43			42	22.57
School districts	24	24			24	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
CLARKE	$442	$430	----	$12	$432	$21 60
County	311	303	----	8	305	15 25
Cities, towns, and villages	64	64	----	----	61	16 42
School districts	67	63	----	4	63	(1)
CLAY	1,005	871	$113	21	808	49 89
County	417	401	----	16	415	23 06
Cities, towns, and villages	461	454	2	5	356	69.75
School districts	16	16	----	----	16	(1)
Other civil divisions	111	----	111	----	111	(1)
COAHOMA	4,494	3,738	483	183	4,380	93.12
County	1,506	1,431	----	75	1,506	31 97
Cities, towns, and villages	1,189	1,081	----	108	1,187	93 19
School districts	155	155	----	----	155	(1)
Other civil divisions	1,554	1,071	483	----	1,538	(1)
COPIAH	1,857	1,684	141	32	1,857	57.85
County	1,105	1,076	----	29	1,105	34.42
Cities, towns, and villages	434	290	141	3	434	69.82
School districts	318	318	----	----	318	(1)
COVINGTON	422	416	----	6	406	26 89
County	268	263	----	5	268	17.75
Cities, towns, and villages	77	76	----	1	65	31.37
School districts	77	77	----	----	73	(1)
DE SOTO	1,159	847	311	1	1,090	42.58
County	480	480	----	----	480	18.75
Cities, towns, and villages	35	34	----	1	18	12.59
School districts	244	244	----	----	202	(1)
Other civil divisions	400	89	311	----	390	(1)
FORREST	3,004	2,775	220	9	3,004	95 06
County	527	518	----	9	527	16.68
Cities, towns, and villages	2,231	2,011	220	----	2,231	114.41
School districts	246	246	----	----	246	(1)
FRANKLIN	332	284	----	48	332	27 06
County	283	273	----	10	283	23.07
School districts	49	11	----	38	49	(1)
GEORGE	197	197	----	----	149	18 86
County	128	128	----	----	80	10 13
Cities, towns, and villages	5	5	----	----	5	6.00
School districts	64	64	----	----	64	(1)
GREENE	127	123	----	4	127	11.87
County	91	87	----	4	91	8.50
Cities, towns, and villages	15	15	----	----	15	22.66
School districts	21	21	----	----	21	(1)
GRENADA	1,055	856	199	----	987	57.05
County	764	764	----	----	744	43.01
Cities, towns, and villages	256	84	172	----	210	45.87
School districts	8	8	----	----	6	(1)
Other civil divisions	27	----	27	----	27	(1)
HANCOCK	2,022	1,991	----	31	2,022	174 31
County	1,860	1,829	----	31	1,860	160.34
Cities, towns, and villages	157	157	----	----	157	35 79
School districts	5	5	----	----	5	(1)
HARRISON	9,721	8,737	942	42	9,665	209.65
County	6,481	6,444	----	37	6,462	140 17
Cities, towns, and villages	3,037	2,128	904	5	3,033	91.49
School districts	165	165	----	----	134	(1)
Other civil divisions	38	----	38	----	36	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
HINDS	$12,402	$10,236	$2,072	$154	$12,444	$138.42
County	4,669	4,669			4,669	51.94
Cities, towns, and villages	7,371	5,168	2,072	131	7,359	135.89
School districts	422	399		23	416	(1)
HOLMES	2,154	1,859	280	15	2,133	54.41
County	1,149	1,149			1,149	29.31
Cities, towns, and villages	493	472	17	4	473	59.13
School districts	127	116		11	127	(1)
Other civil divisions	385	122	263		384	(1)
HUMPHREYS	3,378	2,790	519	69	3,376	131.36
County	2,002	2,002			2,002	77.90
Cities, towns, and villages	392	323		69	392	94.94
School districts	189	189			189	(1)
Other civil divisions	795	276	519		793	(1)
ISSAQUENA	984	774	210		984	171.61
County	613	613			613	106.91
School districts	19	19			19	(1)
Other civil divisions	352	142	210		352	(1)
ITAWAMBA	676	584	81	11	657	35.13
County	477	472		5	463	24.76
Cities, towns, and villages	54	48		6	54	58.25
School districts	64	64			59	(1)
Other civil divisions	81		81		81	(1)
JACKSON	2,375	2,342	23	10	2,363	147.94
County	1,522	1,519		3	1,522	95.29
Cities, towns, and villages	821	791	23	7	809	95.68
School districts	32	32			32	(1)
JASPER	382	347	11	24	360	19.25
County	258	238		20	251	13.42
Cities, towns, and villages	24	9	11	4	24	11.10
School districts	100	100			85	(1)
JEFFERSON	727	727			694	48.56
County	578	578			546	38.21
Cities, towns, and villages	22	22			21	24.76
School districts	127	127			127	(1)
JEFFERSON DAVIS	101	82	17	2	91	6.28
County	1			1	1	.07
Cities, towns, and villages	17		17		17	17.19
School districts	83	82		1	73	(1)
JONES	3,159	2,870	201	88	3,099	72.07
County	1,341	1,339		2	1,298	30.19
Cities, towns, and villages	1,659	1,376	201	82	1,647	75.91
School districts	159	155		4	154	(1)
KEMPER	625	623		2	622	27.89
County	405	405			405	18.16
Cities, towns, and villages	114	114			111	38.21
School districts	106	104		2	106	(1)
LAFAYETTE	1,302	1,016	273	13	1,288	64.08
County	719	719			706	35.12
Cities, towns, and villages	322	209	113		322	88.83
School districts	101	88		13	100	(1)
Other civil divisions	160		160		160	(1)
LAMAR	353	295		58	328	25.53
County	210	200		10	210	16.34
Cities, towns, and villages	31	29		2	26	5.63
School districts	112	66		46	92	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
LAUDERDALE	$5,488	$4,690	$752	$46	$5,481	$101.69
County	1,892	1,892			1,892	35.10
Cities, towns, and villages	3,394	2,641	752	1	3,387	105.84
School districts	202	157		45	202	(1)
LAWRENCE	508	508			481	38.57
County	368	368			349	27.98
School districts	140	140			132	(1)
LEAKE	583	495	88		573	25.35
County	238	238			228	10.09
Cities, towns, and villages	93	93			93	42.60
School districts	164	164			164	(1)
Other civil divisions	88		88		88	(1)
LEE	1,976	1,822	154		1,927	53.09
County	1,199	1,199			1,174	32.34
Cities, towns, and villages	526	526			504	61.17
School districts	97	97			95	(1)
Other civil divisions	154		154		154	(1)
LEFLORE	3,544	2,964	411	169	3,382	60.07
County	1,173	1,123		50	1,173	20.83
Cities, towns, and villages	1,321	1,023	200	98	1,167	87.15
School districts	203	182		21	203	(1)
Other civil divisions	847	636	211		839	(1)
LINCOLN	1,793	1,624	160	9	1,781	66.95
County	944	944			944	35.49
Cities, towns, and villages	727	558	160	9	715	99.86
School districts	122	122			122	(1)
LOWNDES	1,701	1,433	266	2	1,695	55.76
County	550	550			550	18.09
Cities, towns, and villages	907	641	266		907	76.03
School districts	244	242		2	238	(1)
MADISON	2,587	2,576		11	2,574	69.76
County	1,888	1,882		6	1,888	51.17
Cities, towns, and villages	637	632		5	624	114.39
School districts	62	62			62	(1)
MARION	519	410	109		519	25.44
County	175	175			175	8.58
Cities, towns, and villages	285	176	109		285	58.97
School districts	59	59			59	(1)
MARSHALL	1,185	924	252	9	1,186	45.68
County	787	781		6	787	31.65
Cities, towns, and villages	257	96	161		221	69.89
School districts	50	47		3	50	(1)
Other civil divisions	91		91		78	(1)
MONROE	1,734	1,449	257	28	1,686	45.94
County	973	973			957	26.08
Cities, towns, and villages	586	350	232	4	562	64.69
School districts	150	126		24	142	(1)
Other civil divisions	25		25		25	(1)
MONTGOMERY	1,274	1,071	157	46	1,243	82.11
County	690	664		26	690	45.39
Cities, towns, and villages	431	330	81	20	405	108.38
School districts	77	77			77	(1)
Other civil divisions	76		76		76	(1)
NESHOBA	1,040	843	194	3	1,040	37.14
County	358	358			358	12.79
Cities, towns, and villages	362	360		2	362	141.41
School districts	126	125		1	126	(1)
Other civil divisions	194		194		194	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
NEWTON	$1,205	$1,026	$152	$27	$1,197	$51.37
County	510	510			510	21.89
Cities, towns, and villages	509	418	84	7	503	93 60
School districts	118	98		20	118	(1)
Other civil divisions	68		68		66	(1)
NOXUBEE	942	855	87		917	35.41
County	664	664			664	25.64
Cities, towns, and villages	265	178	87		240	61.81
School districts	13	13			13	(1)
OKTIBBEHA	1,257	1,153	93	11	1,252	64.21
County	837	835		2	837	42.92
Cities, towns, and villages	390	310	71	9	390	79.74
School districts	8	8			8	(1)
Other civil divisions	22		22		17	(1)
PANOLA	1,216	521	695		1,150	39 93
County	253	253			218	7.57
Cities, towns, and villages	214	214			188	44 70
School districts	54	54			51	(1)
Other civil divisions	695		695		693	(1)
PEARL RIVER	151	93		58	146	7 26
County	50			50	50	2.49
Cities, towns, and villages	68	68			66	10 65
School districts	33	25		8	30	(1)
PERRY	365	350		15	353	43.06
County	290	290			288	35.13
Cities, towns, and villages	31	31			31	32.63
School districts	44	29		15	34	(1)
PIKE	2,180	466	1,636	78	2,180	66.46
County	290	285		5	290	8.84
Cities, towns, and villages	1,884	175	1,636	73	1,884	133.84
School districts	6	6			6	(1)
PONTOTOC	1,611	1,548	60	3	1,607	71.74
County	1,277	1,277			1,277	57.01
Cities, towns, and villages	159	127	29	3	155	44.12
School districts	144	144			144	(1)
Other civil divisions	31		31		31	(1)
PRENTISS	825	808	5	12	825	42 31
County	498	486		12	498	25 54
Cities, towns, and villages	272	272			272	91.31
School districts	50	50			50	(1)
Other civil divisions	5		5		5	(1)
QUITMAN	3,460	1,702	1,756	2	3,378	128 93
County	1,108	1,108			1,130	43.13
Cities, towns, and villages	196	156	40		196	70.71
School districts	142	140		2	137	(1)
Other civil divisions	1,954	298	1,716		1,915	(1)
RANKIN	620	618		2	588	28.82
County	458	458			458	22.45
Cities, towns, and villages	52	50		2	52	20.29
School districts	110	110			78	(1)
SCOTT	624	534	30	60	622	28.66
County	242	211		31	242	11.15
Cities, towns, and villages	187	185		2	187	48.43
School districts	165	138		27	165	(1)
Other civil divisions	30		30		28	(1)

[1] Not computed

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
SHARKEY	$2,227	$1,505	$722		$2,221	$160.05
County	1,030	1,030			1,030	74 22
School districts	249	249			249	(1)
Other civil divisions	948	226	722		942	(1)
SIMPSON	644	644			552	25.79
County	442	442			352	16.45
Cities, towns, and villages	141	141			141	48.01
School districts	61	61			59	(1)
SMITH	504	537		$57	584	31.06
County	471	434		37	461	24.52
Cities, towns, and villages	2	2			2	.86
School districts	121	101		20	121	(1)
STONE	276	255		21	256	44.88
County	141	121		20	122	21.39
Cities, towns, and villages	86	86			86	80.07
School districts	49	48		1	48	(1)
SUNFLOWER	5,120	4,404	629	87	5,089	72.91
County	2,883	2,883			2,883	41 30
Cities, towns, and villages	826	567	222	37	819	90.07
School districts	282	232		50	282	(1)
Other civil divisions	1,129	722	407		1,105	(1)
TALLAHATCHIE	3,150	2,275	861	14	3,098	87 10
County	1,621	1,621			1,621	45.57
Cities, towns, and villages	349	306	29	14	306	68.66
School districts	129	129			129	(1)
Other civil divisions	1,051	219	832		1,042	(1)
TATE	763	619	113	31	686	38.82
County	338	326		12	333	19.13
Cities, towns, and villages	181	176		5	123	63.80
School districts	131	117		14	112	(1)
Other civil divisions	113		113		113	(1)
TIPPAH	491	449	35	7	490	25 52
County	344	339		5	344	17.92
Cities, towns, and villages	26	24		2	25	12.27
School districts	86	86			86	(1)
Other civil divisions	35		35		35	(1)
TISHOMINGO	738	674	46	18	735	44.28
County	584	574		10	584	35 18
Cities, towns, and villages	57	53		4	54	14 65
School districts	51	47		4	51	(1)
Other civil divisions	46		46		46	(1)
TUNICA	1,766	1,168	598		1,694	79 16
County	617	617			617	28.83
Cities, towns, and villages	121	97	24		60	57.53
School districts	79	79			79	(1)
Other civil divisions	949	375	574		938	(1)
UNION	1,354	1,267	59	28	1,302	60.56
County	1,006	980		26	1,006	46.79
Cities, towns, and villages	235	233		2	183	46.78
School districts	54	54			54	(1)
Other civil divisions	59		59		59	(1)
WALTHALL	290	290			262	18.85
County	260	260			232	16.69
Cities, towns, and villages	17	17			17	15.43
School districts	13	13			13	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
WARREN	$3,882	$3,819	$62	$1	$3,822	$105.58
County	1,681	1,681			1,681	46.44
Cities, towns, and villages	2,086	2,023	62	1	2,026	85.13
School districts	112	112			112	(1)
Other civil divisions	3	3			3	(1)
WASHINGTON	7,227	5,862	1,328	37	7,052	128.45
County	3,383	3,383			3,208	58.43
Cities, towns, and villages	1,215	1,176	2	37	1,215	64.35
School districts	245	245			245	(1)
Other civil divisions	2,384	1,058	1,326		2,384	(1)
WAYNE	744	593	111	40	743	48.58
County	499	478		21	499	32.63
Cities, towns, and villages	225	110	111	4	224	151.56
School districts	20	5		15	20	(1)
WEBSTER	811	660	123	28	781	64.40
County	581	554		27	581	47.91
Cities, towns, and villages	160	77	82	1	130	63.48
School districts	29	29			29	(1)
Other civil divisions	41		41		41	(1)
WILKINSON	628	615		13	627	44.92
County	491	478		13	491	35.18
Cities, towns, and villages	90	90			89	28.06
School districts	47	47			47	(1)
WINSTON	959	825	134		890	40.83
County	481	481			455	20.87
Cities, towns, and villages	301	301			301	85.05
School districts	43	43				
Other civil divisions	134		134		134	(1)
YALOBUSHA	1,155	961	114	80	1,143	64.39
County	716	716			716	40.34
Cities, towns, and villages	307	204	60	43	295	61.52
School districts	78	41		37	78	(1)
Other civil divisions	54		54		54	(1)
YAZOO	2,435	1,890	497	48	2,344	62.84
County	919	919			919	24.64
Cities, towns, and villages	722	658	56	8	635	100.78
School districts	209	169		40	209	(1)
Other civil divisions	585	144	441		581	(1)

[1] Not computed.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	$44,108	$33,922	$9,268	$918	$42,653	$31.51
30,000 population and over	10,535	7,640	2,754	132	10,528	127.46
Jackson	7,141	5,008	2,002	131	7,141	141.13
Meridian	3,394	2,641	752	1	3,387	105.84
8,000 to 30,000 population	15,742	11,992	3,397	353	15,479	95.08
Vicksburg	2,086	2,023	62	1	2,026	85.13
Hattiesburg	2,230	2,011	219	----	2,230	114.36
Laurel	1,596	1,317	201	78	1,586	84.36
Biloxi	1,647	1,113	534	----	1,643	106.00
Greenville	964	964	----	----	964	64.70
Natchez	1,168	1,165	----	3	1,117	82.13
Gulfport	1,099	753	346	----	1,099	82.63
Greenwood	1,192	969	133	90	1,054	90.09
Columbus	907	641	266	----	907	83.98
Clarksdale	1,144	1,036	----	108	1,144	108.95
McComb	1,709	----	1,636	73	1,709	164.33
2,500 to 8,000 population	9,634	7,379	1,981	274	8,860	87.32
Tupelo	505	505	----	----	484	76.09
Corinth	765	429	336	----	419	67.36
Yazoo City	722	658	56	8	635	113.82
Brookhaven	727	558	160	9	715	135.21
Columbia	285	176	109	----	285	58.97
Canton	614	609	----	5	601	127.20
Picayune	32	32	----	----	30	6.39
West Point	455	448	2	5	350	74.83
Grenada	255	83	172	----	209	48.06
Pascagoula	362	346	13	3	357	82.28
Aberdeen	322	188	130	4	305	77.71
Water Valley	279	176	60	43	266	71.16
Bay St. Louis	143	143	----	----	143	38.40
Starkville	371	291	71	9	371	102.71
Cleveland	216	138	78	----	216	66.67
Kosciusko	616	240	327	49	606	187.21
Amory	262	160	102	----	257	70.96
New Albany	235	233	----	2	183	57.42
Indianola	490	323	130	37	490	157.25
Louisville	292	292	----	----	292	96.91
Pass Christian	123	94	24	5	123	40.95
Oxford	322	209	113	----	322	111.42
Belzoni	357	288	----	69	357	130.53
Winona	421	320	81	20	396	151.90
Lexington	101	80	17	4	86	33.20
Philadelphia	362	360	----	2	362	141.41
Less than 2,500 population	8,197	6,902	1,136	159	7,786	44.12

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Grand total	$179,362	$111,499	$28,629	$86.27	$62.27	$15.25
State government	36,320	14,864	4,461	17.94	8.30	2.41
Counties	73,148	9,836	10,624	36.00	5.41	5.66
Cities, towns, and villages	42,653	22,878	11,705	81.51	54.26	31.81
School districts	8,654	3,712	(1)	(2)	(2)	(2)
Other civil divisions	18,587	[3] 60,209	[4] 1,839	(2)	(2)	(2)
Adams	1,660	945	873	69.75	42.62	34.53
Alcorn	1,595	1,174	252	66.46	52.90	13.11
Amite	502	362	23	25.35	19.10	.97
Attala	2,005	732	85	76.53	29.47	2.88
Benton	422	310	7	43.00	31.43	.67
Bolivar	6,771	8,868	1,014	92.37	147.99	19.02
Calhoun	672	886	104	36.72	52.08	5.74
Carroll	488	386	104	24.69	9.00	4.42
Chickasaw	1,690	1,062	244	81.11	47.80	10.25
Choctaw	638	426	20	51.71	34.10	1.38
Claiborne	696	587	139	57.27	45.08	7.97
Clarke	432	261	16	21.00	14.54	.72
Clay	898	758	420	49.89	43.33	20.56
Coahoma	4,386	4,891	620	93.12	112.72	16.84
Copiah	1,857	1,536	429	57.85	53.56	11.78
Covington	406	306	263	26.89	20.59	13.99
De Soto	1,090	955	282	42.58	38.70	12.21
Forrest	3,004	1,538	900	95.06	71.98	37.52
Franklin	332	441	80	27.06	31.15	5.13
George	149	176	77	18.86	31.57	11.06
Greene	127	126	32	11.87	10.90	5.05
Grenada	987	809	182	57.05	59.45	11.22
Hancock	2,022	232	206	174.31	22.31	16.54
Harrison	9,665	1,381	765	209.65	40.79	19.31
Hinds	12,444	5,710	2,357	138.42	99.98	34.99
Holmes	2,133	1,921	213	54.41	54.05	5.35
Humphreys[5]	3,376	2,275	----------	131.36	115.11	----------
Issaquena	984	214	38	171.61	28.05	3.56
Itawamba	657	555	38	35.13	34.86	2.56
Jackson	2,363	1,172	129	147.94	58.07	7.90
Jasper	360	236	29	19.25	12.73	1.47
Jefferson	694	476	52	48.56	29.85	2.88
Jefferson Davis	91	67	60	6.28	5.22	4.20
Jones	3,099	1,472	582	72.07	43.68	17.22
Kemper	622	396	136	27.89	20.19	6.69
Lafayette	1,288	878	303	64.08	45.63	13.86
Lamar	328	473	100	25.53	35.94	7.66
Lauderdale	5,481	2,953	1,859	101.09	64.34	37.35
Lawrence	481	365	91	38.57	28.79	6.27
Leake	573	187	6	25.35	10.99	.33
Lee	1,927	1,084	567	53.09	36.39	18.22
Leflore	3,382	2,881	721	60.07	76.81	17.88
Lincoln	1,781	1,101	336	66.95	44.67	10.88
Lowndes	1,695	1,178	328	55.76	42.64	10.51
Madison	2,574	1,175	165	69.76	40.13	4.88
Marion	519	245	150	25.44	13.93	8.62
Marshall	1,136	602	36	45.08	25.34	1.33
Monroe	1,686	1,653	726	45.94	50.68	19.90
Montgomery	1,248	391	122	82.11	28.30	6.78
Neshoba	1,040	546	127	37.14	27.78	6.45
Newton	1,197	577	11	51.37	27.84	.45
Noxubee	917	781	550	35.41	32.94	19.31
Oktibbeha	1,252	775	146	64.21	45.94	7.44
Panola	1,150	772	145	39.93	27.71	4.52
Pearl River	146	270	85	7.26	16.14	7.19

[1] Debt on account of schools is included with county, city, town, or village liabilities.
[2] Not computed.
[3] Includes $40,249, debt of road districts. For 1931 similar debt is included with county liabilities.
[4] Includes $1,799,000, indebtedness of Yazoo and Mississippi Delta Levee District; not distributable by
[5] Organized since 1912.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Perry	$353	$216	$116	$43.06	$23.19	$13.04
Pike	2,180	1,728	145	66.46	58.53	3 60
Pontotoc	1,607	1,042	32	71.74	52.02	1.57
Prentiss	825	628	178	42.31	35.32	10.28
Quitman	3,378	2,357	196	128 93	107.18	14.41
Rankin	588	387	46	28.82	19.09	1.84
Scott	622	362	102	28.66	22.03	5.81
Sharkey	2,221	1,724	56	160 05	118.03	3.31
Simpson	552	619	137	25.79	33.76	7.38
Smith	584	142	49	31.06	8.76	2.74
Stone[5]	256	89	----	44.88	13.25	----
Sunflower	5,089	4,502	366	72.91	94.28	11.12
Tallahatchie	3,098	2,121	282	87.10	56.22	8.78
Tate	686	706	66	38.82	35.97	3 33
Tippah	490	146	34	25.52	9.33	2.25
Tishomingo	735	319	24	44.28	20.45	1.74
Tunica	1,994	1,721	64	79.16	82.62	3.33
Union	1,302	1,244	160	60.56	61.27	8.06
Walthall[5]	262	352	----	18.85	25.49	----
Warren	3,822	2,550	1,232	105.58	76.44	32.85
Washington	7,052	6,964	832	128.45	132.37	17.00
Wayne	743	238	10	48.58	15.20	.65
Webster	781	188	54	64.40	14.87	3.56
Wilkinson	627	370	103	44.92	24.15	5.72
Winston	890	650	46	40.83	35.35	2.55
Yalobusha	1,143	513	219	64.39	27.41	9.91
Yazoo	2,344	2,168	485	62.84	56.68	10.19

[5] Organized since 1912.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX						PER CAPITA ASSESSED VALUATION		
	1931				1922	1912	1931	1922	1912
	Total	Real property and improvements	Personal property	Other property					
State total	$692,655	$474,315	$110,552	$107,788	$708,396	$411,551	$340.87	$395.62	$219.26
Adams	12,634	8,512	3,010	1,112	11,469	7,947	530.84	517.04	314.56
Alcorn	7,302	4,176	1,256	1,870	6,603	4,263	304.25	297.52	222.13
Amite	4,775	3,586	577	612	5,488	4,025	241.16	289.45	169.97
Attala	4,529	2,861	972	696	5,177	4,432	172.86	208.47	149.24
Benton	2,868	1,984	245	639	2,906	1,711	292.27	294.95	167.03
Bolivar	27,747	21,793	3,359	2,595	30,554	7,499	378.54	509.88	140.73
Calhoun	3,147	2,408	587	152	3,470	2,424	171.97	206.29	133.76
Carroll	3,759	2,444	548	767	3,710	3,690	190.18	182.54	157.19
Chickasaw	5,486	4,027	598	861	6,488	5,271	263.31	292.07	221.30
Choctaw	2,455	1,523	383	549	2,629	2,026	198.96	210.50	137.03
Claiborne	4,193	2,499	752	942	4,883	3,457	345.05	375.11	198.64
Clarke	5,841	3,142	1,054	1,645	7,573	4,933	292.05	422.39	215.48
Clay	6,035	4,358	908	769	6,878	4,482	335.28	393.25	219.61
Coahoma	23,239	18,073	3,100	2,066	25,267	6,199	493.40	532.34	168.49
Copiah	8,838	5,225	1,474	2,139	9,470	6,753	275 33	330.27	185.48
Covington	2,665	1,785	463	417	3,109	3,463	176.49	209.10	184.32
De Soto	8,197	5,425	858	1,914	8,298	4,388	320.20	336.30	189.72
Forrest	17,380	11,072	4,084	2,224	15,716	8,361	550.00	735.39	348.75
Franklin	3,446	1,766	768	912	4,583	2,536	280.89	323.72	161.66
George	2,931	2,239	426	266	2,541	1,935	371.01	456.69	277.79

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX						PER CAPITA ASSESSED VALUATION		
	1931				1922	1912	1931	1922	1912
	Total	Real property and improvements	Personal property	Other property					
Greene	$3,319	$2,368	$714	$237	$6,351	$3,128	$310.19	$549.50	$489.79
Grenada	6,264	3,366	1,263	1,635	5,533	3,784	362 08	406.63	232.85
Hancock	5,606	4,185	456	965	5,479	3,629	483.28	527.84	290.99
Harrison	24,845	17,958	3,035	3,852	17,997	15,273	538.94	531.38	390.66
Hinds	50,154	32,959	8,928	8,267	31,785	18,531	557.89	556.56	275.15
Holmes	11,486	6,607	2,099	2,780	11,479	7,695	293.01	322.77	193.24
Humphreys [1]	9,225	7,791	1,067	367	9,492	-------	358.95	480.34	-------
Issaquena	3,510	2,900	336	274	4,816	1,722	612.14	632.16	162.31
Itawamba	2,131	1,613	434	84	2,045	1,559	113.06	128.32	105.02
Jackson	9,614	6,171	1,718	1,725	7,915	5,059	601.89	392.28	310.23
Jasper	3,981	2,514	617	850	4,817	3,805	212.89	260 20	195.05
Jefferson	4,178	2,617	597	964	4,642	2,883	292.35	291.12	158.25
Jefferson Davis	2,620	2,028	404	188	4,415	3,204	180.69	346.12	224.18
Jones	16,552	10,138	4,188	2,226	14,994	9,234	384.93	444.94	273.21
Kemper	4,340	2,867	718	755	5,327	3,987	194.62	271.51	195.94
Lafayette	4,461	2,894	733	834	4,906	4,244	221.94	254.92	193.93
Lamar	4,890	2,977	809	1,104	6,965	5,720	380.60	529.32	437.81
Lauderdale	27,303	16,973	4,734	5,596	24,422	16,444	506.55	532.10	330.41
Lawrence	2,875	1,855	467	553	4,257	2,993	230.53	336.16	205.93
Leake	5,407	4,614	679	114	3,538	2,557	239.25	208.47	137.42
Lee	10,400	7,005	1,595	1,800	10,332	6,692	286.50	346.66	214.84
Leflore	19,250	14,685	2,688	1,977	19,544	9,208	341.92	521.11	228.28
Lincoln	8,546	5,120	1,353	2,073	8,430	7,358	321.28	341.95	238.22
Lowndes	12,139	8,137	2,168	1,834	11,389	7,175	399.31	412.17	229.78
Madison	10,847	7,463	1,746	1,638	10,553	6,836	293.96	360.26	202.07
Marion	4,980	3,445	915	620	5,382	6,244	244.12	305.35	359.70
Marshall	6,874	3,893	1,133	1,843	7,285	4,868	276.41	279.08	181.66
Monroe	11,351	7,348	1,748	2,255	11,814	6,330	309.29	362.26	173.33
Montgomery	4,200	2,393	767	1,040	4,106	3,536	276.32	297.43	195.54
Neshoba	4,285	2,803	1,078	404	3,940	3,532	153.04	200.56	179.39
Newton	6,252	3,822	1,090	1,340	6,139	4,682	268.33	296.20	193.62
Noxubee	7,749	5,761	1,195	793	8,397	5,638	299.19	354.14	197.79
Oktibbeha	5,444	3,889	811	744	5,448	3,260	279.18	322.91	165.70
Panola	8,455	5,398	1,468	1,589	9,330	6,684	293.58	335.07	208.87
Pearl River	9,283	5,865	1,782	1,636	15,371	5,641	461.84	919.11	478.54
Perry	3,251	2,541	349	361	6,170	5,423	396.61	661.85	609.94
Pike	10,323	5,454	1,753	3,116	10,120	8,700	314.73	342.72	215.16
Pontotoc	4,102	3,152	618	332	4,168	2,695	183.13	208.06	133.78
Prentiss	4,445	3,234	603	608	4,580	3,474	227.95	257.93	200.82
Quitman	9,073	7,372	571	1,130	9,697	2,783	346 30	440.97	204.73
Rankin	5,256	3,071	725	1,460	6,953	5,891	257.65	343.00	236.60
Scott	4,543	2,666	984	893	5,051	3,212	209.35	307.64	183.50
Sharkey	5,412	3,555	607	1,250	7,048	2,502	390.00	482.36	148.61
Simpson	4,621	3,310	706	605	8,441	4,737	215.93	460.19	254.29
Smith	3,893	3,207	546	140	5,178	3,518	207.07	320.06	198.13
Stone [1]	2,101	1,567	262	272	3,677	-------	368.34	546.45	-------
Sunflower	24,449	20,396	2,953	1,100	21,388	5,956	350.27	447.92	180.96
Tallahatchie	10,157	7,548	1,068	1,541	12,733	6,039	285.57	337.54	187.80
Tate	4,956	3,592	551	813	5,829	4,282	280.46	296.87	217.20
Tippah	3,544	2,546	687	311	3,061	2,152	184.58	195.94	141.90
Tishomingo	3,947	1,965	532	1,450	4,011	2,625	237.77	256.96	187.22
Tunica	10,243	7,833	672	1,738	11,207	3,647	478.64	537.94	157.50
Union	5,857	3,969	896	992	5,862	3,622	272.42	288.56	182.93
Walthall [1]	2,823	2,170	515	138	3,676	-------	203.09	265.77	-------
Warren	21,557	14,006	3,981	3,570	19,289	11,613	595.50	578 18	309.78
Washington	23,209	16,588	4,320	2,301	26,371	10,556	422.75	501.27	215.73
Wayne	4,578	3,151	612	815	7,716	4,389	299.31	492.66	284.81
Webster	2,593	1,825	443	325	2,561	2,304	213.80	202.56	155.00
Wilkinson	5,455	4,035	949	471	5,662	2,860	390.84	369.60	158.23
Winston	4,969	3,879	706	374	4,363	3,015	227.48	237.17	166.44
Yalobusha	4,954	2,467	807	1,680	5,489	4,183	279.10	292.94	189.26
Yazoo	12,071	8,091	2,181	1,799	12,651	8,974	323.62	330.75	188.70

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX								AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1931						1922	1912	1931	1922	1912
	Total	State	County	Cities, towns, and villages	School districts	Other civil divisions					
State total	$32,636	$5,541	$12,580	$8,792	$5,279	$444	$30,648	[1]$9,911	$4.71	$4.33	$2.41
Adams	507	101	120	280	6	-------	369	212	4.01	3.22	2.67
Alcorn	322	58	126	107	31	-------	289	100	4.41	4.38	2.35
Amite	258	38	143	19	58	-------	200	70	5.40	3.64	1.74
Attala	270	36	126	65	52	-------	242	107	6.16	4.67	2.41
Benton	108	23	66	1	18	-------	98	25	3.77	3.37	1.46
Bolivar	1,171	222	464	129	295	61	1,436	161	4.22	4.70	2.15
Calhoun	180	25	97	15	43	-------	179	52	5.72	5.16	2.15
Carroll	190	30	113	17	30	-------	185	92	5.05	4.99	2.49
Chickasaw	369	44	179	114	32	-------	280	121	6.73	4.32	2.30
Choctaw	152	20	85	7	40	-------	219	45	8.19	8.33	2.22
Claiborne	193	34	112	23	24	-------	180	68	4.60	3.69	1.97
Clarke	289	47	127	56	59	-------	253	74	4.95	3.34	1.50
Clay	262	48	106	77	31	-------	286	129	4.34	4.16	2.88
Coahoma	951	186	346	233	103	83	1,082	183	4.09	4.28	2.95
Copiah	449	71	174	82	122	-------	446	151	5.08	4.71	2.24
Covington	141	21	58	21	41	-------	160	98	5.29	5.15	2.83
De Soto	266	65	83	9	102	7	330	112	3.25	3.98	2.55
Forrest	836	139	128	469	100	-------	764	214	4.81	4.86	2.56
Franklin	142	28	60	16	38	-------	217	45	4.12	4.73	1.77
George	138	23	53	14	48	-------	108	44	4.71	4.25	2.27
Greene	147	27	58	2	60	-------	201	64	4.43	3.16	2.05
Grenada	279	50	108	72	51	-------	288	98	4.45	5.21	2.59
Hancock	390	45	196	98	56	-------	239	82	6.96	4.36	2.26
Harrison	1,677	199	664	685	129	-------	858	370	6.75	4.77	2.42
Hinds	2,147	401	526	1,073	147	-------	1,388	498	4.28	4.37	2.69
Holmes	447	92	151	80	115	9	599	150	3.89	5.22	1.95
Humphreys [2]	410	74	152	47	118	19	422	-------	4.44	4.45	-------
Issaquena	162	28	105	-------	21	8	143	29	4.62	2.97	1.08
Itawamba	122	17	83	1	21	-------	103	30	5.73	5.04	1.92
Jackson	477	77	161	196	43	-------	403	121	4.96	5.09	2.39
Jasper	181	32	68	9	72	-------	183	67	4.55	3.80	1.76
Jefferson	181	33	109	3	36	-------	135	55	4.33	2.91	1.91
Jefferson Davis	98	21	33	4	40	-------	125	63	3.74	2.83	1.97
Jones	828	132	246	365	85	-------	506	256	5.00	3.37	2.77
Kemper	242	35	109	33	65	-------	182	64	5.58	3.42	1.61
Lafayette	213	36	94	29	54	-------	200	106	4.77	4.08	2.50
Lamar	247	39	103	26	79	-------	356	126	5.05	5.11	2.20
Lauderdale	1,538	218	481	742	97	-------	1,084	519	5.63	4.44	3.16
Lawrence	131	23	56	2	50	-------	175	54	4.56	4.11	1.80
Leake	183	43	60	27	53	-------	81	42	3.38	2.29	1.64
Lee	446	83	167	128	68	-------	486	167	4.29	4.70	2.35
Leflore	851	154	294	265	89	49	972	236	4.42	4.97	2.56
Lincoln	486	68	212	140	66	-------	407	151	5.69	4.83	2.05
Lowndes	417	97	87	109	124	-------	447	164	3.44	3.92	2.29
Madison	358	87	98	93	80	-------	409	133	3.30	3.88	1.95
Marion	203	40	55	57	51	-------	304	121	4.08	5.65	1.94
Marshall	241	55	122	15	49	-------	289	91	3.51	3.97	1.87
Monroe	452	91	167	132	62	-------	464	159	3.98	3.84	2.51
Montgomery	235	34	112	54	35	-------	172	86	5.60	4.19	2.43
Neshoba	218	34	70	46	68	-------	193	65	5.09	4.90	1.84

[1] Includes $458,754, levy of Yazoo and Mississippi Delta Levee District; not distributable by counties.
[2] Organized since 1912.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX								AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1931						1922	1912	1931	1922	1912
	Total	State	County	Cities, towns, and villages	School districts	Other civil divisions					
Newton	$373	$50	$193	$91	$39	-------	$240	$79	$5.97	$3.91	$1.69
Noxubee	373	62	202	63	46	-------	324	153	4.81	3.86	2.71
Oktibbeha	309	43	132	90	44	-------	217	79	5.68	3.98	2.42
Panola	309	68	120	78	43	-------	398	135	3.65	4.27	2.02
Pearl River	556	74	300	75	107	-------	686	121	5 99	4 46	2.15
Perry	155	26	77	7	45	-------	290	98	4.77	4.70	1.81
Pike	572	83	165	271	53	-------	503	161	5.54	4.97	1.85
Pontotoc	230	33	130	45	31	-------	211	45	5.83	5.06	1.67
Prentiss	256	36	120	42	58	-------	182	79	5.76	3.97	2.27
Quitman	423	72	212	40	80	$19	480	68	4.66	4.95	2.44
Rankin	213	42	72	23	76	-------	305	83	4.05	4 39	1.41
Scott	219	36	74	50	59	-------	239	62	4.82	4.73	1.03
Sharkey	283	43	129	6	92	13	346	38	5.23	4.91	1.52
Simpson	216	37	88	34	57	-------	269	91	4.67	3.19	1.02
Smith	260	31	173	3	53	-------	245	74	6.68	4.73	2.10
Stone [2]	156	17	83	19	37	-------	144	-------	7.43	3.92	------
Sunflower	878	195	308	178	141	56	916	148	3.59	4.28	2.48
Tallahatchie	491	81	196	90	107	17	650	122	4.83	5.10	2.02
Tate	187	40	72	28	47	-------	267	77	3.77	4.58	1.80
Tippah	176	28	90	15	43	-------	116	35	4.97	3.79	1.63
Tishomingo	200	32	101	22	45	-------	120	43	5.07	2.99	1.64
Tunica	312	82	164	10	27	29	528	90	3.05	4.71	2.95
Union	308	47	179	47	35	-------	206	77	5.26	3.51	2.13
Walthall [2]	125	22	39	30	34	-------	173	-------	4.43	4.71	------
Warren	1,031	172	345	472	42	-------	797	418	4.78	4.13	3.60
Washington	1,036	186	297	330	160	63	1,205	252	4.46	4.57	2.39
Wayne	212	37	106	32	37	-------	156	57	4.63	2 02	1.30
Webster	181	21	107	25	28	-------	132	51	6.98	5.15	2.16
Wilkinson	199	44	114	15	26	-------	197	47	3.65	3.48	1.64
Winston	259	40	110	50	59	-------	190	58	5.22	4.35	1.92
Yalobusha	323	40	169	64	50	-------	246	104	6.52	4.48	2.49
Yazoo	596	97	202	165	121	11	543	247	4.94	4.29	2.75

[2] Organized since 1912.

MISSOURI

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Missouri relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 114 counties, the 773 cities and towns, the 8,893 school districts, and the 1,428 other civil divisions (345 townships, and drainage, levee, and road districts), or a total of 11,209 political units that have power to levy taxes or incur debt.

The data for Missouri were compiled from reports on file in the office of the State superintendent of schools, Jefferson City, Mo., and from reports secured by local agents and through correspondence.

Fiscal year.—For Missouri the fiscal year reported for the State government is that ending December 31, 1931, while the statistics for the counties, the cities and towns, the school districts, and the other civil divisions, are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Missouri on January 1, 1932, was 3,652,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1932.—The following statement discloses that for Missouri the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts by $29,214,124. This excess of governmental costs over revenue receipts was 25.5 percent for the State government; 28.5 percent for the counties; 13.5 percent for the cities and towns; and 5.1 percent for the school districts. For the other civil divisions, revenue receipts were in excess of governmental costs, the percent of excess being 1.6. Although the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts, the revenue receipts exceed governmental costs, exclusive of capital outlays, by $36,163,565.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payment on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Percent of total	Total	Percent of total	Total	Percent of total	Total	Percent of total
Total	$184,064,803	100.0	$213,278,927	100.0	$334,264,904	100.0	$103,234,544	100.0
State government	51,484,545	28.0	64,610,416	30.3	103,302,485	30.9	5,796,309	5.6
Counties	19,201,765	10.4	24,673,911	11.6	37,279,125	11.2	18,995,354	18.4
Cities and towns	61,573,400	33.5	69,857,470	32.8	117,643,455	35.2	36,890,608	35.7
School districts	47,133,425	25.6	49,540,111	23.2	48,009,710	14.4	38,764,873	37.6
Other civil divisions	4,671,668	2.5	4,597,019	2.2	28,030,129	8.4	2,787,310	2.7

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Missouri and all subdivisions of the State amounted to $184,064,803, or an average of $50.40 for each person in the State. Of this amount $51,484,545 was for the State; $19,201,765 for the counties; $61,573,400 for the cities and towns; $47,133,425 for the school districts; and $4,671,668 for the other civil divisions. The revenues collected include $99,585,481, general property taxes; $8,260,804, special taxes; $251,960, poll taxes; $28,267,239, licenses and permits; $6,892,704, special assessments; $15,212,826, subventions, donations, and pension assessments; $4,379,123, interest, rents, and highway privileges; $10,140,554, earnings of public service enterprises; $10,596,381, earnings of general departments; and $477,731, fines, forfeits, and escheats. Of the $15,212,826 classified as subventions, donations, and pension assessments, $7,898,655 represents subventions by the Federal Government to the State, principally for highways.

The reports received for the townships were incomplete. For this reason data for townships have been included with "other civil divisions" in the general tables of this report.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities and towns having a population of 2,500 and over.

The general property taxes of the State, the counties, and the cities and towns having a population of 2,500 and over amounted to $30,825,000 in 1912, $43,812,000 in 1922, and $55,298,158 in 1932, this being an increase of 26.2 percent from 1922 to 1932, and 79.4 percent from 1912 to 1932. Special taxes amounted to $1,141,000 in 1912, $5,998,000 in 1922, and $8,260,804 in 1932. Poll taxes amounted to $218,000 in 1912, $37,000 in 1922, and $135,079 in 1932. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to $6,951,000 in 1912, $9,423,000 in 1922, and $28,059,011 in 1932. Special assessments amounted to $7,408,000 in 1912, $2,787,000 in 1922, and $5,427,013 in 1932.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Missouri and all subdivisions of the State for 1932 amounted to $213,278,927, or an average expenditure of $58.40 per person. Of the total amount expended $64,610,416 was disbursed by the State government; $24,673,911 by the counties; $69,857,470 by the cities and towns; $49,540,111 by the school districts; and $4,597,019 by the other civil divisions. The total comprises $127,024,165 for operation and maintenance of general departments; $6,586,177 for operation and maintenance of public-service enterprises; $14,290,896 for interest on debt; and $65,377,689 for outlays or permanent improvements.

Payments for operation and maintenance of general departments for the government of the cities and towns are not shown by departments in tables 3 and 4, for the reason that for the most part the reports secured for the cities and towns did not admit of this distribution. Payments for operation and maintenance of general departments for the government of the State, the counties, the school districts, and the other civil divisions are shown by departments in table 3. Expenditures for maintenance of schools other than schools of the State government may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data for Missouri were limited to the State, counties, and cities and towns with a population of 2,500 and over. Data for the incorporated places reported included data for

the schools of such incorporated places. In the period from 1912 to 1932 the payments for operation and maintenance of general departments and public service enterprises of the State, counties, and cities and towns having a population of 2,500 and over increased from $40,220,000 to $85,777,091, or 113.3 percent; interest payments, from $2,375,000 to $10,738,536, or 352.1 percent; and outlay payments, from $16,014,000 to $59,857,287, or 273.8 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the cities and towns, the school districts, and the other civil divisions by counties.

Table 6 presents for the individual cities and towns, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking fund assets, for the year 1932. The aggregate debt of the cities and towns in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1932, 1922, and 1912, covering the gross debt, less sinking fund assets—total and per capita—of the government of the State, the counties, the cities and towns, the school districts, and the other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all the minor civil divisions of the county.

For 1932 the combined gross debt of Missouri and all subdivisions of the State less sinking fund assets set aside to meet such debt was $334,264,904, or an average per capita of $91.53. In 1922 the average per capita was $34.46, and in 1912, $18.37.

Of the total debt reported for 1932, $103,302,485 was for the State government; $37,279,125 for the counties; $117,643,455 for the cities and towns; $48,009,710 for the school districts; and $28,030,129 for the other civil divisions.

The gross debt of the State government, less sinking fund assets, increased 239.2 percent from 1922 to 1932 and 2,111.6 percent from 1912 to 1932. Similar debt for all minor civil divisions combined increased 163 percent from 1922 to 1932 and 305.5 percent from 1912 to 1932.

ASSESSED VALUATIONS

In counties, assessment of real and personal property is generally made by the county assessor, who is elected every 4 years. In counties having a township organization, the township clerk, elected biennially, is ex-officio assessor. Cities of the first, second, third, and fourth class provide for the assessment and collection of taxes and in some cases set up their own board of appeals.

The assessed valuation of all property in Missouri subject to levies of the general property tax was $4,788,878,616 in 1932 as compared with $4,633,400,000 in 1922 and $1,860,088,000 in 1912. The per capita assessed valuation increased from $554.59 in 1912 to $1,349.84 in 1922, and decreased to $1,311.30 in 1932.

TAX LEVIES

Taxes are collected by county tax collectors. Such collectors proceed to collect taxes upon receiving the tax books from the assessors. At least 20 days' notice is given as to the time taxes are due. If not paid at such time, they become delinquent. County collectors are required to collect all tax levies made for school purposes and pay the same over to the county treasurer.

The total levies of the general property tax for the State and all subdivisions were $35,491,000 for 1912, $91,445,000 for 1922, and $103,234,544 for 1932, this being a per capita of $10.58, $26.64, and $28.27, respectively.

Of the total levies reported for 1932, $5,796,399 was for the State government; $18,995,354 for the counties; $36,890,608 for the cities and towns; $38,764,873 for the school districts; and $2,787,310 for the other civil divisions. The average rate of levy per $100 of the assessed valuation was $1.91 for 1912, $1.97 for 1922, and $2.16 for 1932.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
Grand total	3,652,000	$184,065	$50.40	[2] $136,366	$99,586	$252	$28,287	$6,892	$478	$14,571	$642	$4,379	$10,596	$10,141
State government	(1)	51,485	14 12	[2] 36,756	5,889		22,606		2	7,899	81	740	6,007	
Counties	2,321,700	[3] 19,202	6.81	17,031	16,877	97	57	37	61	[3] 164	34	231	1,644	
Cities and towns	2,276,026	61,573	27.05	39,704	34,021	80	5,603	5,428	391	58	496	3,111	2,246	10,139
School districts		47,133	(4)	39,825	39,825				24	6,450	1	280	553	
Other civil divisions		4,672	(4)	3,050	2,974	75	1	1,427			30	17	146	2
ADAIR	19,436	505	25.98	411	405		6	6	4	31		1	8	44
County	19,436	146	7.51	141	141				4				1	
Cities and towns	10,063	110	10.93	61	55		6					1	4	44
School districts		209	(4)	175	175					31			3	
Other civil divisions		40	(4)	34	34			6						
ANDREW	13,469	355	26.36	272	272			41		22		1	13	6
County	13,469	117	8.69	106	106							1	10	
Cities and towns	3,485	24	6.89	17	17								1	6
School districts		151	(4)	127	127					22			2	
Other civil divisions		63	(4)	22	22			41						
ATCHISON	13,500	420	31.11	352	351		1	22		30		3	8	5
County	13,500	123	9.11	114	114							3	6	
Cities and towns	4,705	40	8.50	33	32		1	1					1	5
School districts		191	(4)	160	160					30			1	
Other civil divisions		66	(4)	45	45			21						
AUDRAIN	22,300	528	23.68	486	462	1	23	6		24		2	6	4
County	22,300	127	5.70	122	121		1					1	4	
Cities and towns	12,961	85	6.56	73	50	1	22	6				1	1	4
School districts		260	(4)	235	235					24			1	
Other civil divisions		56	(4)	56	56									

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
BARRY	22,803	$460	$20.17	$280	$273	$2	$5		$2	$92		$1	$5	$90
County	22,803	74	3.25	69	68	1			2			1	2	
Cities and towns	5,233	111	17.81	29	23	1	5						2	80
School districts		244	(4)	151	151					92			1	
Other civil divisions		31	(4)	31	31									
BARTON	14,560	278	19.09	210	208		2			52			9	7
County	14,560	67	4.60	66	66								1	
Cities and towns	5,276	20	3.79	13	11		2							7
School districts		144	(4)	92	92					52				
Other civil divisions		47	(4)	39	39								8	
BATES	22,068	589	26.69	428	423	2	3	$14	1	38		1	29	78
County	22,068	174	7.88	143	143				1			1	29	
Cities and towns	8,182	111	13.57	33	29	1	3							78
School districts		224	(4)	186	186					38				
Other civil divisions		80	(4)	66	65	1		14						
BENTON	11,708	231	19.73	162	157	2	3	32	1	24		2	8	2
County	11,708	98	8.37	56	56			32	1			2	7	
Cities and towns	2,507	21	8.38	19	15	1	3							2
School districts		104	(4)	79	79					24			1	
Other civil divisions		8	(4)	8	7	1								
BOLLINGER	12,269	153	12.47	108	107		1	4		37		1	3	
County	12,269	61	4.97	58	57		1					1	2	
Cities and towns	1,342	2	1.49	2	2									
School districts		74	(4)	37	37					37				
Other civil divisions		16	(4)	11	11			4					1	

BOONE	31,200	1,093	35.03	608	563	31	14	23	2	41	$1	5	33	380
County	31,200	127	4.07	114	113		1				1		12	
Cities and towns	19,837	510	25.71	105	92		13	17	2			5	1	380
School districts		357	(4)	296	296					41			20	
Other civil divisions		99	(4)	93	62	31		6						
BUCHANAN	99,500	3,516	35.34	3,129	2,920	5	204	33	13	105	7	70	152	7
County	99,500	902	9.07	791	786	5			1			6	104	
Cities and towns	32,607	1,309	15.85	1,154	980		204	7	12		7	52	40	7
School districts		1,278	(4)	1,154	1,154					105		12	7	
Other civil divisions		27	(4)					26					1	
BUTLER	23,697	415	17.51	305	295		10	21	1	76		3	8	1
County	23,697	108	4.56	98	98							3	7	
Cities and towns	8,332	47	5.64	45	35		10		1					1
School districts		207	(4)	130	130					76			1	
Other civil divisions		53	(4)	32	32			21						
CALDWELL	12,509	289	23.10	247	246		1			25			12	5
County	12,509	52	4.16	46	46								6	
Cities and towns	4,994	36	7.21	29	28		1						2	5
School districts		148	(4)	123	123					25				
Other civil divisions		53	(4)	49	49								4	
CALLAWAY	19,923	427	21.43	280	273	1	6	7		26		2	25	87
County	19,923	94	4.72	77	77							1	16	
Cities and towns	7,118	128	17.98	32	26		6	6				1	2	87
School districts		185	(4)	153	153					26			6	
Other civil divisions		20	(4)	18	17	1		1					1	
CAMDEN	9,142	189	20.67	98	95	3				35			52	4
County	9,142	58	6.34	36	33	3							22	
Cities and towns	934	8	8.57	4	4									4
School districts		107	(4)	42	42					35			30	
Other civil divisions		16	(4)	16	16									
CAPE GIRARDEAU	33,800	758	22.43	640	604	1	35	9		41		4	19	45
County	33,800	118	3.49	105	104		1						13	
Cities and towns	20,700	209	10.10	157	123		34					3	4	45
School districts		375	(4)	332	332					41			2	
Other civil divisions		56	(4)	46	45	1		9				1		
CARROLL	19,940	511	25.63	389	383	1	5	47		37		1	18	19
County	19,940	96	4.81	79	79							1	16	
Cities and towns	7,689	66	8.58	47	42		5	1					1	17
School districts		225	(4)	187	187					37			1	
Other civil divisions		124	(4)	76	75	1		46						2
CARTER	5,503	54	9.81	42	40	1	1	2	1	5			4	
County	5,503	32	5.82	25	24	1		2	1				4	
Cities and towns	1,342	2	1.49	2	1		1							
School districts		20	(4)	15	15					5				

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
CASS	20,962	$667	$31.82	$517	$509	$1	$7	$25	$2	$31		$2	$33	$57
County	20,962	202	9.64	173	172		1		1				28	
Cities and towns	8,820	134	15.19	69	62	1	6	1	1			2	4	57
School districts		231	(4)	200	200					31				
Other civil divisions		100	(4)	75	75			24					1	
CEDAR	11,136	190	17.06	161	158	1	2			25		2	2	
County	11,136	52	4.67	49	49							2	1	
Cities and towns	2,811	11	3.91	11	8	1	2							
School districts		101	(4)	75	75					25			1	
Other civil divisions		26	(4)	26	26									
CHARITON	19,588	444	22.67	393	390	1	2	13	1	29			8	
County	19,588	103	5.26	98	98				1				4	
Cities and towns	5,986	39	6.52	36	33	1	2						3	
School districts		200	(4)	171	171					29				
Other civil divisions		102	(4)	88	88			13					1	
CHRISTIAN	13,169	177	13 44	96	94		2			64		2	12	3
County	13,169	72	5 47	59	58		1					1	12	
Cities and towns	2,241	14	6 25	10	9		1					1		3
School districts		91	(4)	27	27					64				
CLARK	10,254	288	28.09	224	224			6		18		3	14	23
County	10,254	132	12 87	117	117							2	13	
Cities and towns	2,815	31	11.01	8	8									23
School districts		113	(4)	94	94					18			1	
Other civil divisions		12	(4)	5	5			6				1		
CLAY	27,900	1,003	35.95	813	770	3	40	33	3	113	$1	3	12	25
County	27,900	369	13.23	359	358	1						1	9	
Cities and towns	13,876	176	12 68	141	99	2	40	2	3		1	2	2	25
School districts		396	(4)	282	282					113			1	
Other civil divisions		62	(4)	31	31			31						

CLINTON	13,505	385	28.51	338	334		4	3	1	27			4	12
County	13,505	165	12.22	161	160		1		1				3	
Cities and towns	6,925	46	6.64	31	28		3	3						12
School districts		174	(4)	146	146					27			1	
COLE	31,900	726	22.76	673	591	3	79	4	1	29	1	1	17	
County	31,900	183	5.74	168	168				1			1	13	
Cities and towns	23,497	223	9.49	222	142	1	79						1	
School districts		278	(4)	246	246					29			3	
Other civil divisions		42	(4)	37	35	2		4			1			
COOPER	19,600	484	24.69	367	346	3	18			64		1	15	37
County	19,600	119	6.07	105	105							1	13	
Cities and towns	9,164	93	10.15	54	33	3	18						2	37
School districts		197	(4)	133	133					64				
Other civil divisions		75	(4)	75	75									
CRAWFORD	11,287	198	17.54	147	146		1			43	1	1	2	4
County	11,287	60	5.32	58	58							1	1	
Cities and towns	2,177	15	6.89	10	9		1				1			4
School districts		112	(4)	68	68					43			1	
Other civil divisions		11	(4)	11	11									
DADE	11,764	247	21.00	198	197		1	2		27		3	10	7
County	11,764	55	4.68	46	46							3	6	
Cities and towns	3,000	26	8.67	16	15		1	2					1	7
School districts		117	(4)	89	89					27			1	
Other civil divisions		49	(4)	47	47								2	
DALLAS	10,541	189	17.93	131	124	7				47			2	9
County	10,541	70	6.64	70	67	3								
Cities and towns	835	13	15.57	4	4									9
School districts		97	(4)	50	50					47				
Other civil divisions		9	(4)	7	3	4							2	
DAVIESS	14,424	307	21.28	227	225		2	16	1	21		1	17	24
County	14,424	82	5.68	65	64		1		1			1	15	
Cities and towns	4,682	40	5.54	15	14		1						1	24
School districts		144	(4)	122	122					21			1	
Other civil divisions		41	(4)	25	25			16						
DE KALB	10,270	240	23.37	212	211	1				20		1	7	
County	10,270	56	5.45	54	54								2	
Cities and towns	3,011	14	4.65	14	13	1								
School districts		132	(4)	107	107					20			5	
Other civil divisions		38	(4)	37	37							1		
DENT	10,974	194	17.68	119	114	3	2			31		1	5	38
County	10,974	46	4.19	41	38	3							5	
Cities and towns	2,250	55	24.44	16	14		2					1		38
School districts		79	(4)	48	48					31				
Other civil divisions		14	(4)	14	14									

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
DOUGLAS	13,959	$155	$11.10	$85	$84		$1			$65			$1	$4
County	13,959	26	1.86	25	25								1	
Cities and towns	1,041	6	5.76	2	1		1							4
School districts		117	(2)	52	52					65				
Other civil divisions		6	(2)	6	6									
DUNKLIN	36,300	664	18.29	402	391	$2	9	$40	$1	164		$8	4	45
County	36,300	134	3.69	126	126				1			5	2	
Cities and towns	12,239	100	8.17	52	42	1	9					1	2	45
School districts		358	(2)	194	194					164				
Other civil divisions		72	(2)	30	29	1		40				2		
FRANKLIN	30,900	575	18.61	457	429	3	25	10	1	42		5	14	46
County	30,900	139	4.50	127	126		1					2	10	
Cities and towns	14,344	163	11.36	101	74	3	24	10	1			3	2	46
School districts		246	(2)	202	202					42			2	
Other civil divisions		27	(2)	27	27									
GASCONADE	12,172	208	17.09	180	171	1	8	2		16		2	6	2
County	12,172	81	6.65	73	73							2	6	
Cities and towns	4,960	30	6.05	26	17	1	8	2						2
School districts		97	(2)	81	81					16				
GENTRY	14,348	473	32.97	342	340		2	66		18			8	39
County	14,348	84	5.85	79	79								5	
Cities and towns	5,914	73	12.34	34	32		2							39
School districts		206	(2)	187	187					18			1	
Other civil divisions		110	(2)	42	42			66					2	
GREENE	85,400	2,373	27.79	2,035	1,847	19	169	60	9	176	$28	19	39	7
County	85,400	308	3.61	292	283	7	2					8	8	
Cities and towns	61,835	913	14.77	804	629	9	166	60	9			11	22	7
School districts		1,001	(2)	817	817					176			8	
Other civil divisions		151	(2)	122	118	3	1				28		1	

GRUNDY	16,135	513	31.79	377	359	1	17	33	3	22	5	19	54
County	16,135	75	4.65	63	63				1		5	6	
Cities and towns	8,921	120	13.45	58	40	1	17		2			6	54
School districts		210	(4)	182	182					22		6	
Other civil divisions		108	(4)	74	74			33				1	
HARRISON	17,233	514	29.83	380	376	2	2	45		23	3	21	42
County	17,233	76	4.41	63	62		1				3	10	
Cities and towns	5,768	88	15.26	42	40	1	1	1				3	42
School districts		227	(4)	201	201					23		3	
Other civil divisions		123	(4)	74	73	1		44				5	
HENRY	22,931	582	25.38	463	445	4	14			60	7	43	9
County	22,931	181	7.89	142	139	2	1				1	38	
Cities and towns	10,758	67	6.23	52	38	1	13				6		9
School districts		259	(4)	195	195					60		4	
Other civil divisions		75	(4)	74	73	1						1	
HICKORY	6,430	121	18.82	96	96					20		5	
County	6,430	44	6.84	40	40							4	
Cities and towns	658	1	1.52	1	1								
School districts		63	(4)	42	42					20		1	
Other civil divisions		13	(4)	13	13								
HOLT	12,720	354	27.83	273	270		3	32	1	20	2	15	11
County	12,720	100	7.86	88	87		1				2	10	
Cities and towns	4,646	30	6.46	18	16		2		1				11
School districts		155	(4)	130	130					20		5	
Other civil divisions		69	(4)	37	37			32					
HOWARD	13,490	408	30.24	298	293		5	26	1	16	1	8	58
County	13,490	126	9.34	119	119				1			6	
Cities and towns	6,246	95	15.21	32	27		5	3			1	1	58
School districts		137	(4)	121	121					16			
Other civil divisions		50	(4)	26	26			23				1	
HOWELL	19,672	374	19.01	330	325	1	4	3	1	35	1	2	2
County	19,672	106	5.39	104	104				1			1	
Cities and towns	5,802	34	5.86	28	23	1	4	3			1		2
School districts		221	(4)	185	185					35		1	
Other civil divisions		13	(4)	13	13								
IRON	9,700	152	15.67	96	94	1	1			37	1	11	7
County	9,700	51	5.26	44	44						1	6	
Cities and towns	1,743	16	9.18	9	7	1	1						7
School districts		84	(4)	42	42					37		5	
Other civil divisions		1	(4)	1	1								

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
JACKSON	438,000	$24,661	$50.53	$18,873	$17,165	----	$1,708	$1,008	$101	$697	$48	$593	$801	$2,540
County	438,000	3,685	7.55	3,176	3,166	----	10	----	2	----	----	47	460	----
Cities and towns	434,209	12,615	29.05	8,120	6,422	----	1,698	1,001	99	----	48	546	261	2,540
School districts	----	8,354	(4)	7,577	7,577	----	----	----	----	697	----	----	80	----
Other civil divisions	----	7	(4)	----	----	----	----	7	----	----	----	----	----	----
JASPER	73,810	1,933	26.19	1,561	1,469	$3	89	76	7	128	4	19	123	15
County	73,810	390	5.28	355	354	----	1	----	----	----	----	1	34	----
Cities and towns	57,068	677	11.86	504	413	3	88	72	7	----	4	18	57	15
School districts	----	810	(4)	650	650	----	----	----	----	128	----	----	32	----
Other civil divisions	----	56	(4)	52	52	----	----	4	----	----	----	----	----	----
JEFFERSON	27,700	650	23.47	563	553	3	7	6	1	33	2	1	26	18
County	27,700	230	8.30	220	220	----	----	----	1	----	2	1	6	----
Cities and towns	12,890	100	7.76	74	64	3	7	6	----	----	----	----	2	18
School districts	----	301	(4)	250	250	----	----	----	----	33	----	----	18	----
Other civil divisions	----	19	(4)	19	19	----	----	----	----	----	----	----	----	----
JOHNSON	22,413	515	22.98	424	408	2	14	7	1	32	4	5	36	6
County	22,413	195	8.70	154	154	----	----	----	1	----	4	4	32	----
Cities and towns	8,978	68	7.57	57	41	2	14	1	----	----	----	1	3	6
School districts	----	246	(4)	213	213	----	----	----	----	32	----	----	1	----
Other civil divisions	----	6	(4)	----	----	----	----	6	----	----	----	----	----	----
KNOX	9,658	184	19.05	151	149	1	1	5	----	14	----	5	9	----
County	9,658	86	8.90	73	72	1	----	----	----	----	----	5	8	----
Cities and towns	2,992	11	3.68	10	9	----	1	1	----	----	----	----	----	----
School districts	----	83	(4)	68	68	----	----	----	----	14	----	----	1	----
Other civil divisions	----	4	(4)	----	----	----	----	4	----	----	----	----	----	----
LACLEDE	16,320	265	16.24	187	175	10	2	----	----	27	----	4	4	43
County	16,320	103	6.31	95	85	10	----	----	----	----	----	4	4	----
Cities and towns	4,505	54	11.99	11	9	----	2	----	----	----	----	----	----	43
School districts	----	108	(4)	81	81	----	----	----	----	27	----	----	----	----

LAFAYETTE	29,259	834	28.50	676	653	2	21	3	1	45		14	10	85
County	29,259	301	10.29	282	281		1		1			13	5	
Cities and towns	14,530	197	13.56	105	83	2	20	2				1	4	85
School districts		335	(4)	289	289					45			1	
Other civil divisions		1	(4)					1						
LAWRENCE	23,774	511	21.49	403	391	7	5		4	50			31	23
County	23,774	88	3.70	83	82		1		1				4	
Cities and towns	9,808	86	8.77	50	45	1	4		3				10	23
School districts		249	(4)	183	183					50			16	
Other civil divisions		88	(4)	87	81	6							1	
LEWIS	12,093	295	24.39	216	212	2	2	19		15		2	4	39
County	12,093	96	7.94	94	91	2	1						2	
Cities and towns	5,218	70	13.42	28	27		1					2	1	39
School districts		109	(4)	94	94					15				
Other civil divisions		20	(4)					19					1	
LINCOLN	13,929	401	28.79	308	306	1	1	33		49		3	8	
County	13,929	180	12.92	176	176							1	3	
Cities and towns	4,613	19	4.12	18	16	1	1					1		
School districts		163	(4)	114	114					49				
Other civil divisions		39	(4)					33				1	5	
LINN	23,339	626	26.82	505	496	1	8	24	2	27	4	4	17	43
County	23,339	119	5.10	116	115		1						3	
Cities and towns	13,890	123	8.86	62	54	1	7		2		4	4	8	43
School districts		291	(4)	262	262					27			2	
Other civil divisions		93	(4)	65	65			24					4	
LIVINGSTON	18,615	624	33.52	419	410		9	7	1	25		2	1	169
County	18,615	150	8.06	148	148				1			1		
Cities and towns	9,224	210	22.77	41	32		9							169
School districts		209	(4)	184	184					25				
Other civil divisions		55	(4)	46	46			7				1	1	
MCDONALD	13,936	185	13.27	109	105	2	2	1		71			4	
County	13,936	33	2.37	29	29								4	
Cities and towns	3,119	8	2.56	8	6		2							
School districts		121	(4)	50	50					71				
Other civil divisions		23	(4)	22	20	2		1						
MACON	23,070	625	27.09	460	451	1	8	13	3	39			16	94
County	23,070	210	9.10	202	202				3				5	
Cities and towns	8,858	158	17.84	61	52	1	8						3	94
School districts		244	(4)	197	197					39			8	
Other civil divisions		13	(4)					13						

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
MADISON	9,418	$140	$14.87	$104	$102		$2			$29			$3	$4
County	9,418	36	3.82	33	33								3	
Cities and towns	3,383	13	3.84	9	7		2							4
School districts		84	(4)	55	55					29				
Other civil divisions		7	(4)	7	7									
MARIES	8,368	129	15.42	95	95				$2	25			7	
County	8,368	66	7.89	57	57				2				7	
Cities and towns	978	4	4.09	4	4									
School districts		59	(4)	34	34					25				
MARION	34,000	1,322	38.88	606	562		44	$35	9	48		$19	94	511
County	34,000	176	5.18	161	161							3	12	
Cities and towns	25,367	679	26.77	137	93		44	1	9			15	6	511
School districts		333	(4)	280	280					48		1	4	
Other civil divisions		134	(4)	28	28			34					72	
MERCER	9,350	238	25.45	173	172		1	25		13			5	22
County	9,350	51	5.45	46	46								5	
Cities and towns	2,397	29	12.10	7	6		1							22
School districts		96	(4)	83	83					13				
Other civil divisions		62	(4)	37	37			25						
MILLER	16,900	271	16.04	204	201	$1	2	4		45			6	12
County	16,900	109	6.45	103	103								6	
Cities and towns	4,751	35	7.37	19	16	1	2	4						12
School districts		127	(4)	82	82					45				
MISSISSIPPI	16,300	396	24.29	246	242		4	78		57		4	3	8
County	16,300	96	5.89	90	89		1					4	2	
Cities and towns	5,641	40	7.09	15	12		3	16					1	8
School districts		178	(4)	121	121					57				
Other civil divisions		82	(4)	20	20			62						

MONITEAU	12,173	247	20.29	211	200	7	4	4	1	15	$2	1	6	7
County	12,173	105	8.63	97	91	6			1		2		5	
Cities and towns	4,554	34	7.47	24	19	1	4			1		1	1	7
School districts		104	(4)	90	90					14				
Other civil divisions		4	(4)					4						
MONROE	13,466	401	29.78	247	246		1	27		19		1	27	80
County	13,466	141	10.47	120	120							1	20	
Cities and towns	4,364	101	23.14	20	19		1						1	80
School districts		132	(4)	107	107					19			6	
Other civil divisions		27	(4)					27						
MONTGOMERY	13,011	272	20.91	241	234	1	6	1	2	20			2	6
County	13,011	67	5.15	64	63		1		2				1	
Cities and towns	5,357	37	6.91	30	24	1	5	1						6
School districts		145	(4)	125	125					20				
Other civil divisions		23	(4)	22	22								1	
MORGAN	10,968	198	18.05	177	171		6			19		1	1	
County	10,968	86	7.84	85	81		4					1		
Cities and towns	2,659	14	5.27	14	12		2							
School districts		98	(4)	78	78					19			1	
NEW MADRID	31,100	523	16.82	377	372	1	4	49	2	57		4	13	21
County	31,100	186	5.98	172	172				2			4	8	
Cities and towns	10,037	53	5.28	32	27	1	4							21
School districts		190	(4)	133	133					57				
Other civil divisions		94	(4)	40	40			49					5	
NEWTON	27,300	359	13.15	238	232	2	4		3	88			11	19
County	27,300	106	3.88	94	93		1		3				9	
Cities and towns	8,233	52	6.32	33	29	1	3							19
School districts		167	(4)	79	79					88				
Other civil divisions		34	(4)	32	31	1							2	
NODAWAY	26,371	797	30.22	700	688	2	10	9	2	38			22	26
County	26,371	175	6.64	165	164		1		1				9	
Cities and towns	10,979	96	8.74	62	53		9		1				7	26
School districts		403	(4)	361	361					38			4	
Other civil divisions		123	(4)	112	110	2		9					2	
OREGON	12,220	200	16.37	118	113	3	2	3	1	56			3	19
County	12,220	33	2.70	27	25	2		3	1				2	
Cities and towns	2,429	33	13.59	13	11		2						1	19
School districts		130	(4)	74	74					56				
Other civil divisions		4	(4)	4	3	1								
OSAGE	12,462	193	15.49	170	166	1	3			14	2	1	4	2
County	12,462	106	8.51	100	100						2	1	3	
Cities and towns	2,733	17	6.22	14	10	1	3						1	2
School districts		70	(4)	56	56					14				

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
OZARK	9,537	$112	$11.74	$60	$59	$1				$49			$3	
County	9,537	29	3.04	29	29									
Cities and towns	416	1	2.40	1	1									
School districts		79	(4)	27	27					49			3	
Other civil divisions		3	(4)	3	2	1								
PEMISCOT	39,100	937	23.96	407	402		$5	$286	$4	195		$6	20	$19
County	39,100	134	3.43	118	118				2			4	10	
Cities and towns	9,315	83	8.91	60	55		5		2			2		19
School districts		391	(4)	191	191					195			5	
Other civil divisions		329	(4)	38	38			286					5	
PERRY	13,707	240	17.51	176	169	7		28		17		2	7	10
County	13,707	70	5.11	65	58	7							5	
Cities and towns	3,814	41	10.75	31	31									10
School districts		80	(4)	61	61					17			2	
Other civil divisions		49	(4)	19	19			28				2		
PETTIS	34,664	963	27.78	843	814	5	24	10	3	42		5	55	5
County	34,664	274	7.90	218	216	1	1		1			4	51	
Cities and towns	22,365	177	7.91	167	142	2	23		2			1	2	5
School districts		414	(4)	370	370					42			2	
Other civil divisions		98	(4)	88	86	2		10						
PHELPS	15,400	243	15.78	186	177	3	6			50			2	5
County	15,400	73	4.74	71	68	3							2	
Cities and towns	6,000	37	6.17	32	26		6							5
School districts		133	(4)	83	83					50				
PIKE	18,001	425	23.61	324	306		18	14	3	25	$3	3	43	10
County	18,001	157	8.72	138	138				2			2	15	
Cities and towns	7,544	83	11.00	63	45		18	5	1		3		1	10
School districts		153	(4)	104	104					25			24	
Other civil divisions		32	(4)	19	19			9				1	3	

PLATTE	13,819	346	25.04	319	315	1	3	2		18			5	2
County	13,819	104	7.53	104	104									
Cities and towns	3,922	29	7.39	24	20	1	3						3	2
School districts		163	(4)	143	143					18			2	
Other civil divisions		50	(4)	48	48			2						
POLK	17,803	268	15.05	192	190		2			48			11	17
County	17,803	61	3.43	60	60								1	
Cities and towns	4,355	38	8.73	20	18		2						1	17
School districts		169	(4)	112	112					48			9	
PULASKI	10,800	190	17.59	129	128		1			53		2	4	2
County	10,800	54	5.00	48	48							2	4	
Cities and towns	2,580	16	6.20	14	13		1							2
School districts		120	(4)	67	67					53				
PUTNAM	11,503	249	21.65	199	198		1		1	28			5	16
County	11,503	76	6.61	71	71				1				4	
Cities and towns	2,854	29	10.16	12	11		1						1	16
School districts		108	(4)	80	80					28				
Other civil divisions		36	(4)	36	36									
RALLS	10,800	214	19.81	181	180		1		1	19			13	
County	10,800	96	8.89	82	82				1				13	
Cities and towns	2,392	5	2.09	5	4		1							
School districts		110	(4)	91	91					19				
Other civil divisions		3	(4)	3	3									
RANDOLPH	26,431	699	26.45	561	534	1	26			30		2	13	93
County	26,431	114	4.31	107	107							1	6	
Cities and towns	17,980	212	11.79	117	90	1	26						2	93
School districts		348	(4)	313	313					30			5	
Other civil divisions		25	(4)	24	24							1		
RAY	19,846	521	26.25	432	422	3	7	23	6	30		3	21	6
County	19,846	148	7.46	137	137				1			3	7	
Cities and towns	7,817	45	5.76	34	26	1	7		5					6
School districts		249	(4)	207	207					30			12	
Other civil divisions		79	(4)	54	52	2		23					2	
REYNOLDS	8,923	111	12.44	58	58					50			3	
County	8,923	28	8.14	25	25								3	
Cities and towns	655	1	1.53	1	1									
School districts		82	(4)	32	32					50				
RIPLEY	11,176	154	13.78	103	100	1	2	8		36		1	2	4
County	11,176	25	2.24	23	23								2	
Cities and towns	1,951	14	7.18	9	6	1	2					1		4
School districts		88	(4)	52	52					36				
Other civil divisions		27	(4)	19	19			8						

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
ST. CHARLES	24,600	$592	$24.07	$475	$453	$1	$21	$29	$1	$25	$12	$4	$14	$32
County	24,600	256	10.41	227	227						12	4	13	
Cities and towns	12,718	111	8.73	68	46	1	21	10	1					32
School districts		206	(4)	180	180					25			1	
Other civil divisions		19	(4)					19						
ST. CLAIR	13,289	307	23.10	282	278		4		1	20			3	1
County	13,289	116	8.73	116	116									
Cities and towns	3,196	18	5.63	15	11		4		1				1	1
School districts		173	(4)	151	151					20			2	
ST. FRANCOIS	36,600	932	25.46	768	756	2	10			66		2	23	73
County	36,600	241	6.58	228	228							1	12	
Cities and towns	11,675	125	10.71	45	33	2	10						7	73
School districts		566	(4)	495	495					66		1	4	
ST. LOUIS	230,500	7,519	32.62	6,543	6,316	5	222	62	31	220	1	95	264	303
County	230,500	2,199	9.54	1,975	1,965		10		3			50	171	
Cities and towns	107,751	1,468	13 62	1,000	783	5	212	48	28	8	1	45	35	303
School districts		3,838	(4)	3,568	3,568					212			58	
Other civil divisions		14	(4)					14						
STE. GENEVIEVE	10,100	132	13.07	107	101		6			10	9		6	
County	10,100	54	5.35	42	42						7		5	
Cities and towns	3,216	22	6.84	20	14		6				2			
School districts		56	(4)	45	45					10			1	
SALINE	30,900	905	29.29	603	600		3	32	1	41		4	23	201
County	30,900	179	5.79	161	161				1			3	14	
Cities and towns	16,160	307	19 00	104	101		3					1	1	201
School districts		343	(4)	297	297					41			5	
Other civil divisions		76	(4)	41	41			32					3	

SCHUYLER	6,951	166	23.88	137	128	9		2	3	20			4	
County	6,951	80	11.51	73	70	3			3				4	
Cities and towns	2,541	8	3.15	8	7	1								
School districts		56	(4)	36	36					20				
Other civil divisions		22	(4)	20	15	5		2						
SCOTLAND	8,853	199	22.48	121	120	1		6		11			36	25
County	8,853	80	9.04	45	45								35	
Cities and towns	2,624	37	14.10	11	10	1		1						25
School districts		61	(4)	49	49					11			1	
Other civil divisions		21	(4)	16	16			5						
SCOTT	25,200	621	24.64	451	425	8	18	47	1	87	1	1	10	23
County	25,200	168	6.67	162	158	4						1	5	
Cities and towns	14,838	105	7.08	75	53	4	18	1	1		1		4	23
School districts		284	(4)	197	197					87				
Other civil divisions		64	(4)	17	17			46					1	
SHANNON	10,894	158	14.50	84	78	5	1		1	72			1	
County	10,894	40	3.67	38	33	5			1				1	
Cities and towns	947	4	4.22	4	3		1							
School districts		113	(4)	41	41					72				
Other civil divisions		1	(4)	1	1									
SHELBY	11,983	293	24.45	221	219		2	3		21		1	12	35
County	11,983	97	8.09	87	87							1	9	
Cities and towns	4,607	54	11.72	18	16		2	1						35
School districts		124	(4)	101	101					21			2	
Other civil divisions		18	(4)	15	15			2					1	
STODDARD	27,452	558	20.33	382	376	1	5	48		106		6	5	11
County	27,452	135	4.92	130	130								5	
Cities and towns	7,299	37	5.07	26	20	1	5							11
School districts		266	(4)	160	160					106				
Other civil divisions		120	(4)	66	66			48				6		
STONE	11,614	155	13.35	77	72	3	2	2		54			19	3
County	11,614	48	4.13	30	26	3	1						18	
Cities and towns	1,851	12	6.48	7	6		1	2						3
School districts		95	(4)	40	40					54			1	
SULLIVAN	15,212	351	23.07	273	270		3	18		30		1	7	22
County	15,212	76	5.00	70	68		2					1	5	
Cities and towns	4,348	34	7.82	10	9		1						2	22
School districts		174	(4)	144	144					30				
Other civil divisions		67	(4)	49	49			18						
TANEY	9,000	157	17.44	110	104	1	5		1	40			6	
County	9,000	61	6.78	55	54		1		1				5	
Cities and towns	1,827	12	6.57	12	7	1	4							
School districts		84	(4)	43	43					40			1	

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
TEXAS	18,580	$269	$14.48	$170	$166	$2	$2	----	$1	$81	----	$1	$13	$3
County	18,580	49	2.64	35	35	----	----	----	1	----	----	1	12	----
Cities and towns	2,349	12	5.11	9	7	----	2	----	----	----	----	----	----	3
School districts	----	156	(4)	74	74	----	----	----	----	81	----	----	1	----
Other civil divisions	----	52	(4)	52	50	2	----	----	----	----	----	----	----	----
VERNON	25,031	479	19 14	431	422	----	9	----	1	39	----	----	8	----
County	25,031	94	3 76	89	89	----	----	----	----	----	----	----	5	----
Cities and towns	10,122	77	7.61	75	66	----	9	----	1	----	----	----	1	----
School districts	----	250	(4)	211	211	----	----	----	----	39	----	----	----	----
Other civil divisions	----	58	(4)	56	56	----	----	----	----	----	----	----	2	----
WARREN	8,082	152	18 81	112	102	9	1	----	1	12	$2	----	20	5
County	8,082	56	6.93	38	31	7	----	----	1	----	1	----	16	----
Cities and towns	2,258	16	7.09	11	9	1	1	----	----	----	----	----	----	5
School districts	----	61	(4)	48	48	----	----	----	----	12	----	----	1	----
Other civil divisions	----	19	(4)	15	14	1	----	----	----	----	1	----	3	----
WASHINGTON	14,600	160	10.96	107	106	1	----	----	----	46	----	----	7	----
County	14,600	35	2 40	31	31	----	----	----	----	----	----	----	4	----
Cities and towns	2,164	12	5 55	9	8	1	----	----	----	----	----	----	3	----
School districts	----	99	(4)	53	53	----	----	----	----	46	----	----	----	----
Other civil divisions	----	14	(4)	14	14	----	----	----	----	----	----	----	----	----
WAYNE	12,243	187	15.27	117	115	1	1	----	----	62	----	1	7	----
County	12,243	56	4.57	50	50	----	----	----	----	----	----	1	5	----
Cities and towns	1,850	12	6 49	10	8	1	1	----	----	----	----	----	2	----
School districts	----	105	(4)	43	43	----	----	----	----	62	----	----	----	----
Other civil divisions	----	14	(4)	14	14	----	----	----	----	----	----	----	----	----

WEBSTER	16,148	276	17.09	210	193	10	7	$3	1	48		1	9	4	
County	16,148	92	5.70	86	73	9	4		1			1	4		4
Cities and towns	3,233	22	6.80	18	15		3								
School districts		142	(4)	89	89					48			5		
Other civil divisions		20	(4)	17	16	1		3							
WORTH	6,535	169	25.86	130	129	1		16		14			8	1	
County	6,535	64	9.79	56	56								8		1
Cities and towns	2,077	15	7.22	14	13	1									
School districts		74	(4)	60	60					14					
Other civil divisions		16	(4)					16							
WRIGHT	16,741	273	16.31	179	165	10	4		1	73			6	14	
County	16,741	43	2.57	40	31	8	1						3		14
Cities and towns	4,079	34	8.34	19	15	1	3		1						
School districts		142	(4)	66	66					73			3		
Other civil divisions		54	(4)	54	53	1									
ST LOUIS CITY [5]	829,300	49,763	60.01	35,711	33,182		2,529	4,130	219	781	424	2,647	1,806	4,045	
City	829,300	37,070	44.70	24,143	21,614		2,529	4,130	195	49	423	2,381	1,704	4,045	
School districts		12,693	(4)	11,568	11,568				24	732	1	266	102		

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. V.
[2] Includes $2,752,870, inheritance taxes, $3,418,564, income taxes, and $2,089,370, other special taxes, for State purposes only.
[3] Includes $164,039, subventions, not distributable by counties.
[4] Not computed.
[5] No separate county organization; city has both city and county functions.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Revenue receipts expressed in thousands]

CITY OR TOWN	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
Grand total	2,276,026	$61,573	$27.05	$39,704	$34,021	$80	$5,603	$5,428	$391	$58	$496	$3,111	$2,246	$10,139
30,000 population and over	1,415,200	52,004	36.75	34,468	29,822	9	4,637	5,267	320	49	481	3,005	2,053	6,361
St. Louis	829,300	37,070	44.70	24,143	21,614		2,529	4,130	195	49	423	2,381	1,704	4,045
Kansas City	411,400	12,204	29.66	7,952	6,274		1,678	1,001	98		48	544	259	2,302
St. Joseph	81,400	1,304	16.02	1,182	979		203	7	12		7	52	40	4
Springfield	59,500	893	15.01	790	616	9	165	60	9			10	21	3
Joplin	33,600	533	15.86	401	339		62	69	6		3	18	29	7
8,000 to 30,000 population	274,942	4,307	15.67	2,154	1,661	10	483	77	40	2		69	71	1,894
University City	29,100	445	15.29	398	319		79	1		2		14	30	
Hannibal	23,400	645	27.56	134	90		44		9			15	5	482
Jefferson City	22,500	219	9.73	218	140		78						1	
Sedalia	20,806	168	8.07	162	138	2	22		2			1	2	1
Webster Groves	17,700	300	16.95	150	123		27	12	11			21		106
Cape Girardeau	16,700	137	8.20	130	100		30					3	4	
Independence	15,900	340	21.38	113	96		17		1			2	2	222
Columbia	15,700	488	31.08	87	76		11	13	2			5	1	380
Moberly	13,900	193	13.88	103	79	1	23							90
Maplewood	13,500	25	1.85	22	11		11		3					
St. Charles	10,800	105	9.72	62	41		21	10	1					32
Clayton	10,700	168	15.70	136	105	4	27	30	1				1	
Richmond Heights	10,300	110	10.68	97	75		22		8			5		
Kirkwood	10,000	278	27.80	79	58		21	2	1				4	192
Carthage	9,736	69	7.09	48	31	2	15	3	1				17	
Mexico	8,700	65	7.47	58	37	1	20	6				1		
Marshall	8,600	237	27.56	60	60							1		176
Kirksville	8,500	107	12.59	58	52		6					1	4	44
Chillicothe	8,400	208	24.76	39	30		9							169
2,500 to 8,000 population	204,097	2,425	11.88	1,344	1,049	19	276	46	24	6	11	23	58	913
Poplar Bluff	7,551	45	5.96	43	33		10		1					1
Nevada	7,448	67	9.00	65	57		8		1				1	
Trenton	6,992	111	15.88	52	35	1	16		1				5	53

Webb City	6,876	44	6.40	33	23	1	9						11	
Boonville	6,435	79	12.28	45	25	3	17						1	33
Brookfield	6,428	63	9.80	26	23		3		1		1	3	6	26
Fulton	6,105	125	20.48	30	24		6	6				1	2	86
Washington	5,918	83	14.03	53	42	1	10	5				1	1	23
Clinton	5,744	41	7.14	34	25		9					6		1
Sikeston	5,676	59	10.39	40	27	1	12	1	1					17
Maryville	5,217	64	12.27	37	30		7		1				6	20
Warrensburg	5,146	39	7.58	38	24	1	13					1		
De Soto	5,069	34	6.71	25	21		4						1	8
Caruthersville	4,781	61	12.76	41	40		1		2			2		16
Lexington	4,595	49	10.66	48	40		8					1		
Excelsior Springs	4,565	78	17.09	71	52		19	2	2			1	2	
Neosho	4,485	39	8 70	22	20		2							17
Richmond	4,129	25	6.05	20	15		5		5					
Kennett	4,128	30	7.27	22	19		3					1		7
Monett	4,099	92	22.44	18	13	1	4							74
Festus	4,085	38	9.30	32	30	2		6						
Carrollton	4,058	42	10.35	26	23		3							16
Bonne Terre	4,021	16	3.98	14	10	1	3						2	
Aurora	3,875	38	9.81	28	25		3		3				6	1
Macon	3,851	124	32.20	34	28		6						1	89
Ferguson	3,798	35	9.22	30	22		8	2		2		1		
Rolla	3,670	22	5.99	21	17		4							1
Lebanon	3,562	53	14.88	10	8		2							43
Marceline	3,555	35	9 85	25	21	1	3		1		3	1		5
Louisiana	3,549	47	13.24	37	26		11		1		3			6
Liberty	3,516	47	13.37	20	11	1	3				1	1		25
Cameron	3,507	12	3.42	12	11		1							
Slater	3,478	47	13.51	21	19		2						1	25
Charleston	3,357	36	10.72	12	9		3	16						8
Higginsville	3,339	102	30.55	24	17	1	6						3	75
West Plains	3,335	29	8.70	23	20		3	3			1			2
Eldon	3,171	32	10.09	18	13	1	2	4						12
Crystal City	3,057	27	8 83	16	12	1	3						1	10
Farmington	3,001	92	30.66	17	13		4						4	71
Perryville	2,964	40	13 50	30	30									10
Fredericktown	2,954	12	4 06	8	6		2							4
Chaffee	2,902	22	7.58	12	9	1	2						4	6
Brentwood	2,819	27	9.58	18	13		5		3	4		2		
Dexter	2,714	20	7.37	12	8	1	3							8
Butler	2,706	73	26.98	15	13		2							58
Ste. Genevieve	2,662	20	7.51	18	12		6				2			
Fayette	2,630	77	29.28	19	16		3	1				1		56
North Kansas City	2,574	32	12.43	31	19		12		1					
Less than 2,500 population	381,787	2,837	7.43	1,738	1,489	42	207	38	7	1	4	14	64	971

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. V.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
			Operation and maintenance of general departments												
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous	Operation and maintenance of public-service enterprises	Interest	Outlays
Grand total	**$213,279**	**$58 40**	**$127,024**											**$6,586**	**$14,291**	**$65,378**
State government	64,611	17.72	28,587	$3,738	$1,595	$730	$5,651	$5,225	$9,592	$37	$81	$1,573	$365		4,136	31,888
Counties	24,674	8.74	15,840	6,125	382	228	4,437	3,889	233		44		502		1,409	7,425
Cities and towns	69,857	30.69	[1] 36,956											6,585	5,486	20,830
School districts	49,540	(2)	42,230						42,230						2,169	5,141
Other civil divisions	4,597	(2)	[1] 3,411											1	1,091	94
ADAIR	513	26.39	426											42	13	32
County	150	7.72	143	47	3	3	60	26	2				2			7
Cities and towns	115	11.43	62											42	8	3
School districts	208	(2)	185						185						1	22
Other civil divisions	40	(2)	36												4	
ANDREW	357	26 51	324											3	28	2
County	129	9 58	124	33	1		58	25	3				4		4	1
Cities and towns	20	5.74	12											3	5	
School districts	157	(2)	153						153						3	1
Other civil divisions	51	(2)	35												16	
ATCHISON	375	27.78	320											3	29	23
County	106	7.85	85	26		2	19	29	3				6			21
Cities and towns	28	5.95	22											3	3	
School districts	193	(2)	182						182						9	2
Other civil divisions	48	(2)	31												17	

AUDRAIN	491	22.02	435											4	20	32
County	123	5.52	112	68	2	1	23	16	2						1	10
Cities and towns	87	6.71	62											4	4	17
School districts	233	(2)	213						213						15	5
Other civil divisions	48	(2)	48													
BARRY	428	18.77	346											62	16	4
County	62	2 72	58	21	2	1	14	15	4				1		2	2
Cities and towns	105	16.85	35											62	6	2
School districts	230	(2)	222						222						8	
Other civil divisions	31	(2)	31													
BARTON	284	19.51	271											4	4	5
County	62	4.26	62	24	2		15	14	2				5			
Cities and towns	16	3.03	9											4		3
School districts	162	(2)	156						156						4	2
Other civil divisions	44	(2)	44													
BATES	605	27.42	465											73	18	49
County	175	7.93	127	51	4	1	34	32	2				3		5	43
Cities and towns	125	15.28	46											73	6	
School districts	231	(2)	222						222						3	6
Other civil divisions	74	(2)	70												4	
BENTON	246	21.01	205												7	34
County	107	9.14	77	23			31	15					8			30
Cities and towns	21	8.38	16												5	
School districts	111	(2)	107						107						2	2
Other civil divisions	7	(2)	5													2
BOLLINGER	188	15.32	150												36	2
County	80	6.52	61	26			21	12	2						17	2
Cities and towns	2	1.49	2													
School districts	74	(2)	72						72						2	
Other civil divisions	32	(2)	15												17	
BOONE	948	30.38	676											176	45	51
County	121	3.88	113	55	5	3	3	38	5				4		8	
Cities and towns	366	18.45	131											176	8	51
School districts	339	(2)	312						312						27	
Other civil divisions	122	(2)	120												2	
BUCHANAN	3,705	37.24	2,833											5	380	487
County	778	7.82	709	228	17	8	236	202	5				13		63	6
Cities and towns	1,356	16.42	1,022											5	193	136
School districts	1,557	(2)	1,100						1,100						112	345
Other civil divisions	14	(2)	2												12	

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
BUTLER	$327	$13.80	$276										$1	$50	
County	85	3.59	56	$24	$1	$2	$6	$19	$2				$2	29	
Cities and towns	27	3.24	18										1	8	
School districts	181	(2)	168						168					13	
Other civil divisions	34	(2)	34												
CALDWELL	295	23.58	276										7	9	$3
County	56	4.48	56	33			8	13	1				1		
Cities and towns	34	6.81	22										7	5	
School districts	149	(2)	142						142					4	3
Other civil divisions	56	(2)	56												
CALLAWAY	458	22.99	328										51	10	69
County	87	4.37	83	30	2	1	7	40	3					3	1
Cities and towns	150	21.07	35										51	2	62
School districts	199	(2)	195						195					3	1
Other civil divisions	22	(2)	15											2	5
CAMDEN	224	24.50	157										3	3	61
County	48	5.25	46	21	2	1	13	7	2					2	
Cities and towns	9	9.64	5										3		1
School districts	147	(2)	87						87						60
Other civil divisions	20	(2)	19											1	
CAPE GIRARDEAU	767	22.69	634										46	53	34
County	109	3.22	103	45		1	21	29	7						6
Cities and towns	202	9.76	146										46	5	5

School districts	371	(2)	324						324							24	23	
Other civil divisions	85	(2)	61													24		
CARROLL	490	24.57	437												17	33	3	
County	93	4.66	93	29	4	3	11	32	2				12					
Cities and towns	60	7.80	38												16	6		
School districts	231	(2)	227						227							2	2	
Other civil divisions	106	(2)	79												1	25	1	
CARTER	45	8.18	44													1		
County	24	4.36	24	10			12	1	1									
Cities and towns	2	1.49	2															
School districts	19	(2)	18						18							1		
CASS	674	32.15	567												56	34	17	
County	216	10.30	202	87	4		74	32	2				3					
Cities and towns	124	14.06	52												*56*	*16*		
School districts	248	(2)	237						237							8	3	
Other civil divisions	86	(2)	76													10		
CEDAR	214	19.22	201													4	9	
County	51	4.58	46	17		2	4	16	2				5			1	4	
Cities and towns	9	3.20	5														4	
School districts	105	(2)	101						101							3	1	
Other civil divisions	49	(2)	49															
CHARITON	478	24.40	438													16	24	
County	100	5.11	78	35	2	1	11	28	1								22	
Cities and towns	36	6.01	35													1		
School districts	232	(2)	222						222							8	2	
Other civil divisions	110	(2)	103													7		
CHRISTIAN	173	13.14	162												4	6	1	
County	70	5.32	70	28	3		28	11										
Cities and towns	16	7.14	9												4	2	1	
School districts	87	(2)	83						83							4		
CLARK	309	30.13	209												17	9	74	
County	149	14.53	92	37		1	29	22	3							3	54	
Cities and towns	29	10.30	3												17	1	8	
School districts	116	(2)	104						104								12	
Other civil divisions	15	(2)	10													5		
CLAY	923	33.08	738												4	108	73	
County	268	9.61	178	55	4	4	59	46	3				7			30	60	
Cities and towns	158	11.39	138												4	12	4	
School districts	437	(2)	376						376							52	9	
Other civil divisions	60	(2)	46													14		

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
CLINTON	$387	$28.66	$351										$16	$20	
County	165	12 22	156	$17	$1	$3	$94	$25	$3				$13	9	
Cities and towns	51	7.36	28										16	7	
School districts	171	(2)	167						167					4	
COLE	640	20.06	581											56	$3
County	154	4.83	137	72		3	19	32	3				8	17	
Cities and towns	200	8.51	183											17	
School districts	252	(2)	231						231					21	
Other civil divisions	34	(2)	30											1	3
COOPER	449	22.91	371										28	33	17
County	121	6.17	112	36	3	3	29	36	3				2	5	4
Cities and towns	90	9.82	47										28	4	11
School districts	183	(2)	178						178					3	2
Other civil divisions	55	(2)	34											21	
CRAWFORD	201	17.81	185										1	14	1
County	65	5.76	56	30		1	12	11	2					9	
Cities and towns	10	4.59	5										1	3	1
School districts	115	(2)	113						113					2	
Other civil divisions	11	(2)	11												
DADE	208	17.68	192										5	9	2
County	38	3.23	36	19		2		7					8		2
Cities and towns	27	9.00	17										5	5	
School districts	97	(2)	93						93					4	
Other civil divisions	46	(2)	46												

DALLAS	145	13.76	129												1	8	7
County	37	3.51	31	13	2		11	3	2							3	3
Cities and towns	11	13.17	5												1	2	3
School districts	89	(2)	85						85							3	1
Other civil divisions	8	(2)	8														
DAVIESS	312	21.63	275												14	21	2
County	81	5.62	78	24	2	11	15	24	2							3	
Cities and towns	33	7.05	17												14	2	
School districts	148	(2)	144						144							2	2
Other civil divisions	50	(2)	36													14	
DE KALB	346	33.69	243												1	4	98
County	60	5.84	60	23	2		22	12						1			
Cities and towns	16	5.31	12												1	3	
School districts	230	(2)	132						132							1	97
Other civil divisions	40	(2)	39														1
DENT	191	17.40	149												25	11	6
County	48	4.37	47	15	2		18	10	2								1
Cities and towns	42	18.67	9												25	8	
School districts	87	(2)	79						79							3	5
Other civil divisions	14	(2)	14														
DOUGLAS	164	11.75	153												2	2	7
County	27	1.93	27	13	1	1	3	9									
Cities and towns	9	8.65	5												2	2	
School districts	122	(2)	115						115								7
Other civil divisions	6	(2)	6														
DUNKLIN	679	18.71	475												34	107	63
County	113	3.11	73	49	5	1	14	2						2		40	
Cities and towns	99	8.09	49												34	14	2
School districts	380	(2)	313						313							7	60
Other civil divisions	87	(2)	40													46	1
FRANKLIN	582	18.83	494												25	20	43
County	117	3.79	105	32	1	3	26	31	3					9		4	8
Cities and towns	162	11.29	100												25	9	28
School districts	276	(2)	259						259							4	7
Other civil divisions	33	(2)	30													3	
GASCONADE	196	16.10	188												1	5	2
County	66	5.42	66	19	1		22	16						8			
Cities and towns	31	6.25	25												1	3	2
School districts	99	(2)	97						97							2	
GENTRY	484	33.73	377												37	40	30
County	103	7.18	103	35	3		43	21	1								
Cities and towns	83	14.03	19												37	6	21
School districts	169	(2)	155						155							5	9
Other civil divisions	129	(2)	100													29	

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
GREENE	$2,146	$25.13	$1,850										$9	$143	$144
County	237	2.78	220	$95	$4	$1	$44	$74	$2					2	15
Cities and towns	802	12.97	645										9	50	98
School districts	1,003	(2)	891						891					90	22
Other civil divisions	104	(2)	94											1	9
GRUNDY	449	27.83	371										33	44	1
County	74	4.59	74	20		2	10	34					$8		
Cities and towns	107	11.99	58										33	16	
School districts	189	(2)	178						178					10	1
Other civil divisions	79	(2)	61											18	
HARRISON	447	25.94	370										21	31	25
County	45	2.61	43	14	2	3	10	12	2					2	
Cities and towns	78	13.52	26										21	6	25
School districts	226	(2)	219						219					7	
Other civil divisions	98	(2)	82											16	
HENRY	593	25.86	542										7	8	36
County	177	7.72	156	54	3		68	28	3					1	20
Cities and towns	78	7.25	65										7		6
School districts	275	(2)	259						259					6	10
Other civil divisions	63	(2)	62											1	
HICKORY	137	21.31	128											2	7
County	54	8.40	54	20	1		13	10	2				8		

Cities and towns	1	1.52	1													
School districts	69	(2)	62						62							7
Other civil divisions	13	(2)	11												2	
HOLT	378	29.72	334											8	19	17
County	103	8.10	93	39	2		35	16	1							10
Cities and towns	33	7.10	17											8	3	5
School districts	178	(2)	170						170						8	
Other civil divisions	64	(2)	54												8	2
HOWARD	363	26 91	253											56	19	35
County	95	7.04	76	30	4	1	22	16	2				1		4	15
Cities and towns	86	13 77	22											56	6	2
School districts	137	(2)	129						129						8	
Other civil divisions	45	(2)	26												1	18
HOWELL	305	15.50	274											2	29	
County	65	3.30	47	33			1	10	2				1		18	
Cities and towns	37	6.38	30											2	5	
School districts	185	(2)	179						179						6	
Other civil divisions	18	(2)	18													
IRON	161	16.60	124											3	13	21
County	43	4.43	35	14	1		2	13	2				3		7	1
Cities and towns	15	8.61	8											3	3	1
School districts	102	(2)	81						81						2	19
Other civil divisions	1	(2)													1	
JACKSON	33,203	68 04	17,763											1,427	3,183	10,830
County	7,735	15.85	3,476	1,544	159	39	571	954	20		$42		147		533	3,726
Cities and towns	16,761	38.60	7,414											1,427	1,553	6,367
School districts	8,701	(2)	6,868						6,868						1,096	737
Other civil divisions	6	(2)	5												1	
JASPER	2,150	29.13	1,674											17	55	404
County	393	5.32	370	126	1	15	131	93	4						6	17
Cities and towns	741	12 98	527											17	37	160
School districts	962	(2)	723						723						12	227
Other civil divisions	54	(2)	54													
JEFFERSON	555	20.04	474											14	28	39
County	165	5.96	137	25		2	69	27	3				11		18	10
Cities and towns	82	6.36	58											14	10	
School districts	292	(2)	263						263							29
Other civil divisions	16	(2)	16													
JOHNSON	563	25 12	485											6	19	53
County	222	9.90	170	55	4	1	74	32	2				2			52
Cities and towns	75	8.35	66											6	3	
School districts	263	(2)	249						249						13	1
Other civil divisions	3	(2)													3	

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
KNOX	$185	$19.16	$159											$4	$22
County	82	8 49	62	$29			$15	$15	$2				$1		20
Cities and towns	11	3.68	10												1
School districts	89	(2)	87						87					2	
Other civil divisions	3	(2)												2	1
LACLEDE	257	15.75	207										$39	6	5
County	102	6.25	95	30	$3	$2	45	13	1				1	3	4
Cities and towns	52	11.54	12										39	1	
School districts	103	(2)	100						100					2	1
LAFAYETTE	751	25.67	550										43	32	126
County	250	8.54	188	51	4	1	73	48	3		$2		6	9	53
Cities and towns	152	10 46	76										43	21	12
School districts	348	(2)	285						285					2	61
Other civil divisions	1	(2)	1												
LAWRENCE	473	19.90	433										20	14	6
County	88	3.70	88	41	10	1		34	1				1		
Cities and towns	75	7.65	48										20	6	1
School districts	226	(2)	218						218					8	
Other civil divisions	84	(2)	79												5
LEWIS	265	21.91	213										21	10	21
County	73	6.04	66	26	2		19	17	2						7
Cities and towns	71	13.61	31										21	5	14
School districts	110	(2)	110						110						
Other civil divisions	11	(2)	6											5	

LINCOLN	349	25.06	286													52	11
County	131	9.40	106	21	1	1	44	39								25	
Cities and towns	30	6.50	19													2	9
School districts	156	(2)	152						152							2	2
Other civil divisions	32	(2)	9													23	
LINN	648	27.76	499												35	44	70
County	99	4.24	99	50			13	31						5			
Cities and towns	128	9.22	77												35	16	
School districts	328	(2)	247						247							11	70
Other civil divisions	93	(2)	76													17	
LIVINGSTON	555	29.81	382												138	32	3
County	96	5.16	95	41	2	4	16	30	2							1	
Cities and towns	200	21.68	58												138	4	
School districts	206	(2)	180						180							26	
Other civil divisions	53	(2)	49													1	3
MCDONALD	180	12.92	167													5	8
County	34	2.44	33	19	4			10								1	
Cities and towns	7	2.24	7														
School districts	117	(2)	113						113							3	1
Other civil divisions	22	(2)	14													1	7
MACON	599	25 96	428												53	33	85
County	154	6.68	152	36		2	71	30	3					10			2
Cities and towns	203	22 92	49												53	18	83
School districts	235	(2)	225						225							10	
Other civil divisions	7	(2)	2													5	
MADISON	161	17.09	139												2	19	1
County	51	5 42	42	17	3	1	12	7						2		9	
Cities and towns	14	4.14	6												2	6	
School districts	91	(2)	86						86							4	1
Other civil divisions	5	(2)	5														
MARIES	116	13.86	99													5	12
County	47	5 62	35	12	2	1	9	7	2					2		5	7
Cities and towns	3	3.07	3														
School districts	66	(2)	61						61								5
MARION	1,013	29.79	623												268	20	102
County	166	4.88	127	52	2	3	32	34	2					2			39
Cities and towns	549	21.64	213												268	6	62
School districts	259	(2)	247						247							11	1
Other civil divisions	39	(2)	36													3	

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
MERCER	$256	$27.38	$176										$22	$17	$41
County	46	4.92	43	$12	$1		$11	$13				$6		3	
Cities and towns	61	25.45	8										22		31
School districts	93	(2)	91						$91					2	
Other civil divisions	56	(2)	34											12	10
MILLER	334	19.76	257										9	9	59
County	116	6.86	105	26	1	$2	45	27	3			1			11
Cities and towns	49	10.31	23										9	6	11
School districts	169	(2)	120						129					3	37
MISSISSIPPI	365	22.39	257										6	47	55
County	108	6.63	61	25		4	8	24						13	34
Cities and towns	42	7.45	17										6	1	18
School districts	166	(2)	159						159					4	3
Other civil divisions	49	(2)	20											29	
MONITEAU	239	19.63	216										3	8	12
County	97	7.97	87	29	3		37	14	2			2			10
Cities and towns	31	6.31	24										3	3	1
School districts	110	(2)	104						104					5	1
Other civil divisions	1	(2)	1												
MONROE	372	27.63	300										48	5	19
County	137	10.17	137	58	2	2	59	14	2						
Cities and towns	89	20.39	36										48	4	1
School districts	122	(2)	103						103					1	18
Other civil divisions	24	(2)	24												

MONTGOMERY	264	20.29	244												5	11	4
County	71	5.46	69	36	1		15	17								2	
Cities and towns	29	5.41	19												5	5	
School districts	146	(2)	140						140							2	4
Other civil divisions	18	(2)	16													2	
MORGAN	250	22.79	200												1	13	36
County	142	12.95	102	29	3		40	20	2					8		10	30
Cities and towns	13	4.89	9												1	3	
School districts	95	(2)	89						89								6
NEW MADRID	574	18.46	371												14	158	31
County	161	5.18	123	51		6	18	43	2					3		10	28
Cities and towns	44	4.38	23												14	7	
School districts	184	(2)	165						165							16	3
Other civil divisions	185	(2)	60													125	
NEWTON	399	14.62	372												8	17	2
County	157	5.75	152	39	4		70	27	2					10		5	
Cities and towns	53	6.44	44												8	1	
School districts	160	(2)	148						148							10	2
Other civil divisions	29	(2)	28													1	
NODAWAY	811	30.75	736												28	30	17
County	175	6.64	162	41	2	8	69	39	2					1		4	9
Cities and towns	98	8.93	63												28	6	1
School districts	415	(2)	396						396							12	7
Other civil divisions	123	(2)	115													8	
OREGON	229	18.74	181												19	4	25
County	48	3.93	48	42			4	2									
Cities and towns	33	13.59	6												19	4	4
School districts	145	(2)	124						124								21
Other civil divisions	3	(2)	3														
OSAGE	228	18.30	157												2	14	55
County	120	9.63	78	14	2		47	13	2							12	30
Cities and towns	11	4.02	8												2	1	
School districts	97	(2)	71						71							1	25
OZARK	112	11.74	110														2
County	29	3 04	29	15	1		9	3	1								
Cities and towns	1	2.40	1														
School districts	79	(2)	77						77								2
Other civil divisions	3	(2)	3														
PEMISCOT	981	25.09	647												9	265	60
County	106	2.71	90	41	6	4	10	25	4							5	11
Cities and towns	64	6.87	46												9	9	
School districts	415	(2)	336						336							30	49
Other civil divisions	396	(2)	175													221	

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
PERRY	$226	$16.49	$186										$5	$27	$8
County	72	5.25	64	$22	$3		$26	$13							8
Cities and towns	25	6.55	15										5	5	
School districts	82	(2)	82						$82						
Other civil divisions	47	(2)	25											22	
PETTIS	961	27.72	844										8	82	27
County	284	8.19	237	112	5		68	50				$2		26	21
Cities and towns	196	8.76	181										8	6	1
School districts	396	(2)	365						365					31	
Other civil divisions	85	(2)	61											19	5
PHELPS	259	16.82	231										6	16	6
County	76	4.94	69	24	2		21	19	2			1		5	2
Cities and towns	36	6.00	26										6	4	
School districts	147	(2)	136						136					7	4
PIKE	442	24.55	409										8	14	11
County	169	9.39	169	43	2	$8	53	61	2						
Cities and towns	80	10.60	53										8	8	11
School districts	160	(2)	160						160						
Other civil divisions	33	(2)	27											6	
PLATTE	343	24.82	318										2	13	10
County	127	9.19	126	66	1	1	25	29	3			1		1	
Cities and towns	31	7.90	18										2	7	4
School districts	163	(2)	152						152					5	6
Other civil divisions	22	(2)	22												

POLK	273	15.33	244										14	6	9
County	62	3.48	57	27	2	1	6	17	2			2			5
Cities and towns	38	8.73	21										14		3
School districts	173	(2)	166						166					6	1
PULASKI	190	17.59	165										1	16	8
County	56	5.19	45	19	2		11	12	1					11	
Cities and towns	11	4.26	7										1	3	
School districts	123	(2)	113						113					2	8
PUTNAM	258	22.43	226										15	6	11
County	77	6.69	63	40	5			3	1			14		3	11
Cities and towns	34	11.91	19										15		
School districts	102	(2)	100						100					2	
Other civil divisions	45	(2)	44											1	
RALLS	206	19.07	202											3	1
County	88	8.15	88	24	1	1	43	18	1						
Cities and towns	5	2.09	4											1	
School districts	110	(2)	107						107					2	1
Other civil divisions	3	(2)	3												
RANDOLPH	649	24.55	542										74	14	19
County	104	3.93	95	33		2	13	36	3			8		3	6
Cities and towns	208	11.57	110										74	11	13
School districts	306	(2)	306						306						
Other civil divisions	31	(2)	31												
RAY	481	24.24	433										5	37	6
County	119	6.00	110	53	3	2	27	21	2			2		7	2
Cities and towns	39	4.99	33										5		1
School districts	243	(2)	225						225					18	
Other civil divisions	80	(2)	65											12	3
REYNOLDS	116	13.00	102											2	12
County	32	3.59	26	15			3	5	2			1		2	4
Cities and towns	1	1.53	1												
School districts	83	(2)	75						75						8
RIPLEY	150	13.42	136										3	10	1
County	28	2.51	26	21			1	4						2	
Cities and towns	11	5.64	7										3	1	
School districts	92	(2)	89						89					2	1
Other civil divisions	19	(2)	14											5	
ST. CHARLES	460	18.70	380										33	40	7
County	191	7.76	162	50	2		60	41	2			7		29	
Cities and towns	84	6.60	47										33	4	
School districts	168	(2)	168						168						
Other civil divisions	17	(2)	3											7	7

See *footnotes at end of table.*

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and *maintenance* of public-service enterprises	Interest	Outlays
			Total	General *government*	Protection to *person* and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	*Development* and conservation of natural *resources*	Miscellaneous			
ST. CLAIR	$267	$20.09	$218												
County	110	8.28	81	$42	$2		$23	$12	$2				$1	$32	$16
Cities and towns	14	4.38	10											29	
School districts	143	(2)	127						127				1	3	
															16
ST. FRANCOIS	987	26.97	854												
County	262	7.16	196	69		$7	47	53	5				60	22	51
Cities and towns	109	9.34	42									$15		16	50
School districts	616	(2)	616						616				60	6	1
ST. LOUIS	10,522	45.65	5,444												
County	4,536	19.68	1,581	559	2	27	603	368	12			10	238	485	4,355
Cities and towns	1,425	13.22	963											239	2,716
School districts	4,538	(2)	2,897						2,897				238	107	117
Other civil divisions	23	(2)	3											125	1,516
														14	6
STE. GENEVIEVE	138	13.66	120												
County	61	6.04	43	12			8	19	2			2		1	17
Cities and towns	18	5.60	18											1	17
School districts	59	(2)	59						59						
SALINE	895	28.96	599												
County	212	6.86	181	45		1	60	52	2			21	160	62	74
Cities and towns	298	18.44	84											6	25
School districts	327	(2)	296						296				160	14	40
Other civil divisions	58	(2)	38											22	9
														20	

SCHUYLER	129	18 56	114													8	7
County	71	10 21	65	28			27	8	2								6
Cities and towns	7	2.75	6													1	
School districts	30	(2)	29						29							1	
Other civil divisions	21	(2)	14													6	1
SCOTLAND	203	22 93	157												24	5	17
County	73	8 25	63	23			27	13									10
Cities and towns	41	15 63	9												24	1	7
School districts	74	(2)	74						74								
Other civil divisions	15	(2)	11													4	
SCOTT	623	24.72	482												13	98	30
County	137	5.44	94	49			18	25	1					1		24	19
Cities and towns	94	6.34	64												13	16	1
School districts	301	(2)	280						280							11	10
Other civil divisions	91	(2)	44													47	
SHANNON	149	13.68	146													3	
County	30	2.75	29	19	2			6	2							1	
Cities and towns	3	3.17	3														
School districts	114	(2)	112						112							2	
Other civil divisions	2	(2)	2														
SHELBY	317	26.45	269												19	5	24
County	102	8.51	102	38	2	1	38	21	2								
Cities and towns	60	13.02	20												19	1	20
School districts	131	(2)	128						128							3	
Other civil divisions	24	(2)	19													1	4
STODDARD	660	24 04	496												7	140	17
County	156	5.68	156	43	4	3	89	8						9			
Cities and towns	34	4.66	23												7	4	
School districts	262	(2)	229						229							16	17
Other civil divisions	208	(2)	88													120	
STONE	174	14.98	147												2	5	20
County	52	4.48	45	19	2		16	6	1					1			7
Cities and towns	11	5.94	6												2	3	
School districts	111	(2)	96						96							2	13
SULLIVAN	329	21.63	292												16	20	1
County	72	4.73	69	25	5	1	12	16						10		3	
Cities and towns	36	8.28	13												16	7	
School districts	164	(2)	159						159							4	1
Other civil divisions	57	(2)	51													6	
TANEY	196	21.78	157													5	34
County	64	7.11	59	20	2		27	8	2							1	4
Cities and towns	13	7.12	10													3	
School districts	119	(2)	88						88							1	30

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
			Operation and maintenance of general departments												
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous	Operation and maintenance of public-service enterprises	Interest	Outlays
TEXAS	$311	$16.74	$284											$1	$21	$5
County	70	3.77	57	$32	$2		$10	$11	$2						9	4
Cities and towns	14	5.96	10											1	3	
School districts	167	(2)	163						163						3	1
Other civil divisions	60	(2)	54												6	
VERNON	512	20.45	487												14	11
County	104	4.15	93	25		$1	31	23	3				$10			11
Cities and towns	65	6.42	60												5	
School districts	279	(2)	272						272						7	
Other civil divisions	64	(2)	62												2	
WARREN	161	19.92	145											3	1	12
County	61	7.55	49	20	1		21	5	2							12
Cities and towns	12	5.31	8											3	1	
School districts	72	(2)	72						72							
Other civil divisions	16	(2)	16													
WASHINGTON	166	11.37	158												4	4
County	37	2.53	36	14	1	1	1	12	2				5		1	
Cities and towns	9	4.16	7												2	
School districts	106	(2)	101						101						1	4
Other civil divisions	14	(2)	14													
WAYNE	180	14.70	160												12	8
County	45	3.68	30	15	2		8	3	2						7	8
Cities and towns	11	5.95	10												1	
School districts	110	(2)	106						106						4	
Other civil divisions	14	(2)	14													

WEBSTER	255	15 79	240												3	12	
County	75	4.64	75	32	4	1	26	7	1				4				
Cities and towns	25	7.73	17												3	5	
School districts	137	(2)	131						131							6	
Other civil divisions	18	(2)	17													1	
WORTH	184	28.16	144												1	24	15
County	78	11.94	47	16		2	17	5					7			16	15
Cities and towns	12	5.78	9												1	2	
School districts	78	(2)	78						78								
Other civil divisions	16	(2)	10													6	
WRIGHT	259	15.47	228												10	20	1
County	43	2.57	42	29	2	1	3	5	2							1	
Cities and towns	27	6.62	11												10	5	1
School districts	143	(2)	134						134							9	
Other civil divisions	46	(2)	41													5	
ST LOUIS CITY [3]	55,120	66.47	34,546												2,690	3,121	14,763
City	41,750	50.34	22,690												2,690	3,038	13,332
School districts	13,370	(2)	11,856						11,856							83	1,431

[1] Not available by departments.
[2] Not computed.
[3] No separate county organization; city has both city and county functions

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR TOWN	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public-service enterprises	Interest	Outlays
Grand total	**$69,857**	**$30 69**	**$36,956**	**$6,585**	**$5,486**	**$20,830**
30,000 population and over	60,828	42.98	32,006	3,912	4,821	20,089
St. Louis	41,750	50.34	22,690	2,690	3,038	13,332
Kansas City	16,363	39.77	7,272	1,203	1,525	6,363
St. Joseph	1,350	16.58	1,018	3	193	136
Springfield	785	13.19	637	6	44	98
Joplin	580	17.26	389	10	21	160
8,000 to 30,000 population	3,915	14 24	2,187	1,293	195	240
University City	429	14.74	369	----------	47	13
Hannibal	523	22 35	207	249	5	62
Jefferson City	197	8.76	180	----------	17	----------
Sedalia	187	8.99	176	5	6	----------
Webster Groves	303	17.12	151	128	14	10
Cape Girardeau	138	8.26	132	----------	1	5
Independence	321	20.19	97	207	17	----------
Columbia	352	22 42	121	176	4	51
Moberly	190	13.67	97	72	11	10
Maplewood	11	.81	7	----------	4	----------
St Charles	75	6.94	38	33	4	----------
Clayton	179	16.73	160	----------	5	14
Richmond Heights	85	8 25	82	----------	3	----------
Kirkwood	232	23 20	81	105	26	20
Carthage	83	8.53	74	----------	9	----------
Mexico	72	8 28	55	----------	----------	17
Marshall	228	26.51	45	138	10	35
Kirksville	112	13.18	59	42	8	3
Chillicothe	198	23.57	56	138	4	----------
2,500 to 8,000 population	2,345	11.49	1,312	640	178	215
Poplar Bluff	25	3.31	16	1	8	----------
Nevada	57	7.65	52	----------	5	----------
Trenton	100	14.30	53	32	15	----------
Webb City	46	6 69	42	----------	4	----------
Boonville	78	12.12	39	25	4	10
Brookfield	72	11.20	47	14	11	----------
Fulton	146	23.91	33	49	2	62
Washington	59	9.97	41	13	5	----------
Clinton	50	8.70	45	5	----------	----------
Sikeston	52	9 16	37	8	6	1
Maryville	68	13.03	45	22	1	----------
Warrensburg	39	7.58	39	----------	----------	----------
De Soto	29	5.72	15	8	6	----------
Caruthersville	47	9.83	32	7	8	----------
Lexington	27	5.88	17	----------	9	1
Excelsior Springs	70	15.33	64	----------	6	----------
Neosho	42	9.36	35	6	1	----------
Richmond	19	4.60	19	----------	----------	----------
Kennett	39	9.45	26	6	7	----------
Monett	89	21.71	28	58	3	----------
Festus	32	7.83	28	----------	4	----------
Carrollton	39	9 61	22	15	2	----------
Bonne Terre	13	3.23	13	----------	----------	----------
Aurora	33	8.52	31	1	1	----------
Macon	174	45.18	29	52	10	83
Ferguson	44	11 59	37	----------	3	4
Rolla	20	5.45	17	1	2	----------
Lebanon	51	14.32	11	39	1	----------
Marceline	27	7.59	19	5	3	----------
Louisiana	44	12.40	34	3	3	4

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

CITY OR TOWN	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public service enterprises	Interest	Outlays
2,500 to 8,000 population—Continued.						
Liberty	$41	$11.66	$31	$4	$2	$4
Cameron	14	3.99	14			
Slater	50	14.38	23	21	1	5
Charleston	38	11.32	13	6	1	18
Higginsville	79	23.66	29	34	6	10
West Plains	31	9.30	24	2	5	
Eldon	45	14 19	19	9	6	11
Crystal City	20	6.54	14	6		
Farmington	80	26.66	17	59	4	
Perryville	23	7.76	13	5	5	
Fredericktown	13	4.40	5	2	6	
Chaffee	21	7.24	11	5	5	
Brentwood	26	9.22	26			
Dexter	19	7.00	12	5	2	
Butler	92	34.00	33	58	1	
Ste. Genevieve	16	6.01	16			
Fayette	76	28.90	16	54	4	2
North Kansas City	30	11.66	30			
Less than 2,500 population	2,769	7.25	1,451	740	292	286

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	**$360,769**	**$323,197**	**$28,618**	**$8,954**	**$334,265**	**$91.53**
State government	105,162	104,865		297	103,303	28.33
Counties	39,625	33,341		6,284	37,279	13.21
Cities and towns	130,505	126,988	1,883	1,634	117,043	51.69
School districts	56,717	56,237		480	48,010	(1)
Other civil divisions	28,760	1,766	26,735	259	28,030	(1)
ADAIR	411	355	52	4	365	18.78
County						
Cities and towns	160	160			148	14.71
School districts	199	195		4	169	(1)
Other civil divisions	52		52		48	(1)
ANDREW	499	144	346	9	479	35.56
County	7			7	7	.52
Cities and towns	91	90		1	81	23.24
School districts	54	54			51	(1)
Other civil divisions	347		346	1	340	(1)
ATCHISON	558	257	301		537	39.78
County						
Cities and towns	49	49			44	9.35
School districts	196	196			196	(1)
Other civil divisions	313	12	301		297	(1)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
AUDRAIN	$379	$357	$17	$5	$377	$16 91
County	51	51			51	2.29
Cities and towns	58	36	17	5	56	4.32
School districts	270	270			270	(1)
Other civil divisions						
BARRY	349	328		21	334	14.65
County	36	36			36	1.58
Cities and towns	104	104			92	14.76
School districts	209	188		21	206	(1)
Other civil divisions						
BARTON	150	79		71	150	10.30
County	71			71	71	4 88
Cities and towns	22	22			22	4.17
School districts	52	52			52	(1)
Other civil divisions	5	5			5	(1)
BATES	339	172	106	61	325	14.73
County	49			49	49	2.22
Cities and towns	90	90			84	10.27
School districts	91	82		9	83	(1)
Other civil divisions	109		106	3	109	(1)
BENTON	133	133			127	10.85
County						
Cities and towns	101	101			98	39.09
School districts	32	32			29	(1)
Other civil divisions						
BOLLINGER	742	218	431	93	703	57.30
County	281	191		90	247	20.13
Cities and towns						
School districts	30	27		3	30	(1)
Other civil divisions	431		431		426	(1)
BOONE	848	793	47	8	741	23.75
County	80	80			80	2 56
Cities and towns	154	141	12	1	77	3.88
School districts	579	572		7	552	(1)
Other civil divisions	35		35		32	(1)
BUCHANAN	8,954	7,175	203	1,576	8,916	89.61
County	1,965	400		1,565	1,928	19 38
Cities and towns	4,102	4,091		11	4,101	49 64
School districts	2,684	2,684			2,684	(1)
Other civil divisions	203		203		203	(1)
BUTLER	2,772	913	1,764	95	2,692	113.60
County	584	504		80	567	23.93
Cities and towns	150	150			141	10.92
School districts	274	259		15	260	(1)
Other civil divisions	1,764		1,764		1,724	(1)
CALDWELL	203	193		10	197	15.75
County						
Cities and towns	91	91			90	18.02
School districts	106	102		4	101	(1)
Other civil divisions	6			6	6	(1)
CALLAWAY	170	155	10	5	135	6.78
County	48	48			48	2.41
Cities and towns	47	47			27	3.79
School districts	46	41		5	39	(1)
Other civil divisions	29	19	10		21	(1)
CAMDEN	62	57		5	62	6.78
County	5			5	5	.55
Cities and towns						
School districts	57	57			57	(1)
Other civil divisions						

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES. 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
CAPE GIRARDEAU	$1,103	$574	$529		$1,088	$32.19
County						
Cities and towns	103	103			103	4.98
School districts	464	464			456	(1)
Other civil divisions	536	7	529		529	(1)
CARROLL	762	244	514	$4	741	37.16
County						
Cities and towns	115	115			97	12.62
School districts	130	129		1	127	(1)
Other civil divisions	517		514	3	517	(1)
CARTER	65	54		11	65	11.81
County	34	24		10	34	6.18
Cities and towns						
School districts	31	30		1	31	(1)
CASS	680	493	183	4	667	31.82
County						
Cities and towns	283	279		4	270	30.61
School districts	214	214			214	(1)
Other civil divisions	183		183		183	(1)
CEDAR	99	68		31	99	8.89
County	26			26	26	2.33
Cities and towns	5			5	5	1.78
School districts	57	57			57	(1)
Other civil divisions	11	11			11	(1)
CHARITON	881	302	568	11	848	43.29
County	3			3	3	.15
Cities and towns	32	31		1	28	4.68
School districts	183	183			183	(1)
Other civil divisions	663	88	568	7	634	(1)
CHRISTIAN	117	90		27	105	7.97
County	27			27	27	2.05
Cities and towns	37	37			34	15.17
School districts	53	53			44	(1)
CLARK	327	166	161		325	31.69
County	59	59			58	5.66
Cities and towns	20	20			20	7.10
School districts	67	67			66	(1)
Other civil divisions	181	20	161		181	(1)
CLAY	1,854	1,634	212	8	1,780	63.80
County	694	694			675	24.19
Cities and towns	324	324			283	20.39
School districts	617	610		7	604	(1)
Other civil divisions	219	6	212	1	218	(1)
CLINTON	468	424		44	468	34.65
County	44			44	44	3.26
Cities and towns	240	240			240	34.66
School districts	184	184			184	(1)
COLE	885	872	13		865	27.12
County	155	155			155	4.86
Cities and towns	344	344			344	14.64
School districts	372	372			352	(1)
Other civil divisions	14	1	13		14	(1)
COOPER	507	482	24	1	393	20.05
County	80	80			70	3.57
Cities and towns	72	48	24		72	7.86
School districts	85	84		1	23	(1)
Other civil divisions	270	270			228	(1)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES. 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
CRAWFORD	$338	$245		$93	$338	$29.95
County	234	150		84	234	20.73
Cities and towns	38	37		1	38	17.46
School districts	66	58		8	66	(1)
Other civil divisions						
DADE	187	186		1	182	15.47
County						
Cities and towns	107	107			102	34.00
School districts	74	74			74	(1)
Other civil divisions	6	5		1	6	(1)
DALLAS	223	219		4	223	21.16
County	120	120			120	11.38
Cities and towns	36	36			36	43.11
School districts	67	63		4	67	(1)
Other civil divisions						
DAVIESS	902	193	$693	16	896	62.12
County	60	60			57	3.95
Cities and towns	55	53		2	55	11.75
School districts	89	79		10	86	(1)
Other civil divisions	698	1	693	4	698	(1)
DE KALB	161	149		12	159	15 48
County						
Cities and towns	67	66		1	65	21.59
School districts	90	83		7	90	(1)
Other civil divisions	4			4	4	(1)
DENT	299	244		55	282	25.70
County	83	83			83	7.56
Cities and towns	143	98		45	126	56.00
School districts	73	63		10	73	(1)
Other civil divisions						
DOUGLAS	108	89		19	100	7.16
County	17			17	17	1.22
Cities and towns	42	42			40	38.42
School districts	49	47		2	43	(1)
Other civil divisions						
DUNKLIN	3,460	1,386	1,934	140	3,255	89.67
County	773	705		68	664	18.29
Cities and towns	286	256		30	259	21.16
School districts	465	425		40	425	(1)
Other civil divisions	1,936		1,934	2	1,907	(1)
FRANKLIN	573	492	60	21	510	16.50
County	52	52			52	1.68
Cities and towns	284	280		4	242	16.87
School districts	177	160		17	162	(1)
Other civil divisions	60		60		54	(1)
GASCONADE	122	122			103	8.46
County						
Cities and towns	46	46			31	6.25
School districts	76	76			72	(1)
GENTRY	711	186	449	76	696	48.51
County	46			46	46	3.21
Cities and towns	97	97			82	13.87
School districts	64	64			64	(1)
Other civil divisions	504	25	449	30	504	(1)
GREENE	3,239	3,005		234	2,988	34.99
County	159			159	159	1.86
Cities and towns	1,101	1,039		62	997	16.12
School districts	1,959	1,959			1,812	(1)
Other civil divisions	20	7		13	20	(1)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
GRUNDY	$869	$448	$417	$4	$823	$51.61
County						
Cities and towns	197	197			184	20.63
School districts	212	212			203	(1)
Other civil divisions	460	39	417	4	436	(1)
HARRISON	620	316	244	60	572	33.19
County	43			43	43	2.50
Cities and towns	103	96		7	98	16.99
School districts	213	210		3	204	(1)
Other civil divisions	261	10	244	7	227	(1)
HENRY	100	56		44	87	3.79
County	43			43	43	1.88
Cities and towns	7	7			3	.28
School districts	24	24			16	(1)
Other civil divisions	26	25		1	25	(1)
HICKORY	59	47		12	49	7.62
County	8			8	8	1.24
Cities and towns						
School districts	27	26		1	26	(1)
Other civil divisions	24	21		3	15	(1)
HOLT	457	158	299		452	35.53
County						
Cities and towns	56	56			51	10.98
School districts	102	102			102	(1)
Other civil divisions	299		299		299	(1)
HOWARD	410	325	73	12	399	29.58
County	66	66			66	4.89
Cities and towns	120	93	26	1	116	18.57
School districts	155	144		11	148	(1)
Other civil divisions	69	22	47		69	(1)
HOWELL	460	363	96	1	452	22.98
County	262	262			262	13.32
Cities and towns	122	26	96		114	19.65
School districts	74	74			74	(1)
Other civil divisions	2	1		1	2	(1)
IRON	230	205		25	227	23.40
County	132	110		22	132	13.61
Cities and towns	59	59			58	33.28
School districts	34	31		3	32	(1)
Other civil divisions	5	5			5	(1)
JACKSON	76,375	71,829	1,541	3,005	66,120	135.49
County	15,820	13,799		2,021	15,133	31.01
Cities and towns	36,373	33,865	1,524	984	33,386	76.89
School districts	24,165	24,165			17,586	(1)
Other civil divisions	17		17		15	(1)
JASPER	2,701	2,449	2	250	2,443	33.10
County	164			164	164	2.22
Cities and towns	921	833	2	86	813	14.25
School districts	1,616	1,616			1,466	(1)
Other civil divisions						
JEFFERSON	831	729	8	94	787	28.41
County	263	181		82	229	8.27
Cities and towns	324	307	8	9	319	24.75
School districts	241	241			236	(1)
Other civil divisions	3			3	3	(1)
JOHNSON	315	272	43		300	13.39
County						
Cities and towns	56	56			49	5.46
School districts	216	216			208	(1)
Other civil divisions	43		43		43	(1)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
KNOX	$123	$60	$63		$123	$12.74
County						
Cities and towns	4	4			4	1.34
School districts	56	56			56	(1)
Other civil divisions	63		63		63	(1)
LACLEDE	144	122		$22	144	8.82
County	74	59		15	74	4.53
Cities and towns	23	23			23	5.11
School districts	47	40		7	47	(1)
LAFAYETTE	784	764	7	13	746	25.50
County	182	182			182	6.22
Cities and towns	248	233	2	13	235	16.17
School districts	349	349			324	(1)
Other civil divisions	5		5		5	(1)
LAWRENCE	406	359		47	371	15.61
County	34			34	34	1.43
Cities and towns	114	109		5	96	9.79
School districts	192	188		4	175	(1)
Other civil divisions	66	62		4	66	(1)
LEWIS	614	231	381	2	607	50.19
County						
Cities and towns	95	95			92	17.63
School districts	138	136		2	138	(1)
Other civil divisions	381		381		377	(1)
LINCOLN	1,008	590	412	6	968	60.50
County	494	494			494	35.47
Cities and towns	42	42			39	8.45
School districts	60	54		6	58	(1)
Other civil divisions	412		412		377	(1)
LINN	1,013	761	202	50	953	40.83
County	2			2	2	.09
Cities and towns	294	253		41	247	17.78
School districts	373	366		7	373	(1)
Other civil divisions	344	142	202		331	(1)
LIVINGSTON	655	350	293	12	604	32.45
County	12			12	12	.64
Cities and towns	81	81			78	8.46
School districts	268	268			260	(1)
Other civil divisions	294	1	293		254	(1)
MCDONALD	190	187		3	173	12.41
County	20	18		2	20	1.44
Cities and towns						
School districts	150	150			135	(1)
Other civil divisions	20	19		1	18	(1)
MACON	634	556	76	2	633	27.44
County						
Cities and towns	348	348			348	39.29
School districts	210	208		2	209	(1)
Other civil divisions	76		76		76	(1)
MADISON	341	341			329	34.93
County	130	130			124	13.17
Cities and towns	110	110			104	30.74
School districts	101	101			101	(1)
Other civil divisions						
MARIES	128	126		2	127	15.18
County	112	112			112	13.38
Cities and towns	2	2			2	2.04
School districts	14	12		2	13	(1)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
MARION	$567	$178	$83	$6	$563	$16.56
County						
Cities and towns	21	15		6	17	.67
School districts	463	463			463	(1)
Other civil divisions	83		83		83	(1)
MERCER	398	134	213	51	376	40.21
County	58	15		43	58	6.20
Cities and towns	38	36		2	33	13.77
School districts	84	83		1	84	(1)
Other civil divisions	218		213	5	201	(1)
MILLER	203	203			194	11.48
County						
Cities and towns	127	127			118	24.84
School districts	76	76			76	(1)
MISSISSIPPI	1,370	367	936	67	1,348	82.70
County	196	154		42	174	10.67
Cities and towns	87	1	76	10	87	15.42
School districts	227	212		15	227	(1)
Other civil divisions	860		860		860	(1)
MONITEAU	169	154	13	2	158	12.98
County						
Cities and towns	51	51			47	10.32
School districts	105	103		2	98	(1)
Other civil divisions	13		13		13	(1)
MONROE	172	167		5	158	11.73
County						
Cities and towns	82	80		2	68	15.58
School districts	90	87		3	90	(1)
Other civil divisions						
MONTGOMERY	237	196		41	234	17.98
County	38			38	38	2.92
Cities and towns	121	121			121	22.59
School districts	34	31		3	34	(1)
Other civil divisions	44	44			41	(1)
MORGAN	299	279		20	291	26.53
County	210	190		20	205	18.69
Cities and towns	56	56			53	19.93
School districts	33	33			33	(1)
NEW MADRID	4,043	728	3,279	36	3,971	127.68
County	336	312		24	316	10.16
Cities and towns	146	146			142	14.15
School districts	282	270		12	274	(1)
Other civil divisions	3,279		3,279		3,230	(1)
NEWTON	399	374		25	374	13.70
County	75	75			56	2.05
Cities and towns	98	94		4	94	11.42
School districts	217	201		16	217	(1)
Other civil divisions	9	4		5	7	(1)
NODAWAY	629	381	118	130	622	23.59
County	120			120	120	4.55
Cities and towns	104	103		1	102	9.29
School districts	251	251			251	(1)
Other civil divisions	154	27	118	9	149	(1)
OREGON	121	106		15	119	9.74
County	9			9	9	.74
Cities and towns	66	66			66	27.17
School districts	44	40		4	42	(1)
Other civil divisions	2			2	2	(1)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
OSAGE	$321	$297		$24	$318	$25.52
County	276	252		24	275	22 07
Cities and towns	23	23			21	7 68
School districts	22	22			22	(1)
OZARK	34	34			34	3.57
County	4	4			4	.42
Cities and towns						
School districts	30	30			30	(1)
Other civil divisions						
PEMISCOT	6,455	1,107	$5,193	155	6,181	158.08
County	152	87		65	149	3.81
Cities and towns	217	209		8	209	22.44
School districts	584	504		80	554	(1)
Other civil divisions	5,502	307	5,193	2	5,269	(1)
PERRY	551	131	420		551	40 20
County						
Cities and towns	105	105			105	27.53
School districts	26	26			26	(1)
Other civil divisions	420		420		420	(1)
PETTIS	1,777	1,632	144	1	1,760	50.77
County	651	651			651	18 78
Cities and towns	120	120			120	5.37
School districts	618	618			604	(1)
Other civil divisions	388	243	144	1	385	(1)
PHELPS	512	474		38	476	30.91
County	332	294		38	313	20.32
Cities and towns	101	101			90	15.00
School districts	79	79			73	(1)
PIKE	391	236	150	5	369	20.50
County						
Cities and towns	149	145		4	141	18.69
School districts	92	91		1	83	(1)
Other civil divisions	150		150		145	(1)
PLATTE	214	208	6		182	13.17
County						
Cities and towns	107	107			105	26.77
School districts	101	101			71	(1)
Other civil divisions	6		6		6	(1)
POLK	151	141		10	151	8.48
County	10			10	10	.56
Cities and towns						
School districts	141	141			141	(1)
PULASKI	316	302		14	299	27.69
County	147	147			140	12.96
Cities and towns	49	49			49	18.99
School districts	120	106		14	110	(1)
PUTNAM	262	227		35	254	22.08
County	109	77		32	109	9.48
Cities and towns	127	127			127	44.50
School districts	20	20			14	(1)
Other civil divisions	6	3		3	4	(1)
RALLS	77	76		1	77	7.13
County						
Cities and towns	18	17		1	18	7 53
School districts	59	59			59	(1)
Other civil divisions						

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
RANDOLPH	$902	$807		$95	$887	$33.56
County	83			83	83	3.14
Cities and towns	311	299		12	299	16.63
School districts	508	508			505	(1)
Other civil divisions						
RAY	583	349	$230	4	582	29.33
County	136	136			136	6.85
Cities and towns	12	9	3		12	1.54
School districts	204	204			204	(1)
Other civil divisions	231		227	4	230	(1)
REYNOLDS	150	115		35	149	16.70
County	116	90		26	115	12.89
Cities and towns						
School districts	34	25		9	34	(1)
RIPLEY	205	141	12	52	192	17.18
County	45			45	45	4.03
Cities and towns	18	18			9	4.61
School districts	59	52		7	56	(1)
Other civil divisions	83	71	12		82	(1)
ST. CHARLES	1,108	970	138		1,022	41.54
County	656	656			595	24.19
Cities and towns	89	89			89	7.00
School districts	225	225			206	(1)
Other civil divisions	138		138		132	(1)
ST. CLAIR	294	270		24	293	22.05
County	211	190		21	211	15.88
Cities and towns	47	47			46	14.39
School districts	36	33		3	36	(1)
ST. FRANCOIS	918	863		55	907	24.78
County	263	221		42	252	6.89
Cities and towns	128	115		13	128	10.96
School districts	527	527			527	(1)
ST. LOUIS	20,230	19,801	261	168	18,943	82.18
County	10,220	10,117		103	9,179	39.82
Cities and towns	2,376	2,226	85	65	2,132	19.79
School districts	7,458	7,458			7,458	(1)
Other civil divisions	176		176		174	(1)
STE. GENEVIEVE	26	4	8	14	26	2.57
County	14			14	14	1.39
Cities and towns	11	3	8		11	3.42
School districts	1	1			1	(1)
SALINE	1,371	1,019	345	7	1,361	44.05
County	99	99			99	3.20
Cities and towns	259	259			253	15.66
School districts	627	627			627	(1)
Other civil divisions	386	34	345	7	382	(1)
SCHUYLER	83	34	44	5	79	11.37
County						
Cities and towns	9	9			9	3.54
School districts	18	17		1	14	(1)
Other civil divisions	56	8	44	4	56	(1)
SCOTLAND	116	23	73	20	112	12.65
County	6			6	6	.68
Cities and towns	27	14		13	23	8.77
School districts	10	9		1	10	(1)
Other civil divisions	73		73		73	(1)
SCOTT	1,866	765	1,086	15	1,710	67.86
County	409	399		10	273	10.83
Cities and towns	321	316		5	312	21.03
School districts	50	50			50	(1)
Other civil divisions	1,086		1,086		1,075	(1)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
SHANNON	$76	$46		$30	$76	$6.98
County	55	26		29	55	5.05
Cities and towns						
School districts	20	20			20	(1)
Other civil divisions	1			1	1	(1)
SHELBY	220	186	$31	3	217	18.11
County						
Cities and towns	24	24			21	4.56
School districts	165	162		3	165	(1)
Other civil divisions	31		31		31	(1)
STODDARD	3,522	556	2,792	174	3,478	126 69
County	123			123	123	4 48
Cities and towns	75	75			59	8.08
School districts	365	317		48	365	(1)
Other civil divisions	2,959	164	2,792	3	2,931	(1)
STONE	153	148		5	145	12.48
County	20	20			17	1.46
Cities and towns	50	50			47	25.39
School districts	83	78		5	81	(1)
SULLIVAN	328	141	104	83	324	21.30
County	35			35	35	2.30
Cities and towns	103	66		39	103	23.60
School districts	75	75			75	(1)
Other civil divisions	113		104	9	111	(1)
TANEY	134	107		27	126	14.00
County	20			20	20	2.22
Cities and towns	38	38			38	20.80
School districts	76	69		7	68	(1)
TEXAS	317	242		75	310	16.68
County	177	118		59	177	9.53
Cities and towns	45	45			40	17.03
School districts	75	64		11	75	(1)
Other civil divisions	20	15		5	18	(1)
VERNON	593	417		176	593	23.69
County	153			153	153	6 11
Cities and towns	76	67		9	76	7.51
School districts	350	350			350	(1)
Other civil divisions	14			14	14	(1)
WARREN	35	28		7	35	4.33
County						
Cities and towns	13	7		6	13	5.76
School districts	22	21		1	22	(1)
Other civil divisions						
WASHINGTON	103	98		5	101	6.92
County	4			4	4	.27
Cities and towns	37	37			37	17.10
School districts	48	47		1	46	(1)
Other civil divisions	14	14			14	(1)
WAYNE	276	208		68	236	19.23
County	174	106		68	134	10.95
Cities and towns	47	47			47	25.41
School districts	55	55			55	(1)
Other civil divisions						
WEBSTER	199	196		3	198	12.26
County						
Cities and towns	94	94			93	28.77
School districts	94	94			94	(1)
Other civil divisions	11	8		3	11	(1)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
WORTH	$338	$71	$165	$102	$336	$51.42
County	99			99	99	15.15
Cities and towns	40	40			40	19.26
School districts	34	31		3	34	(1)
Other civil divisions	165		165		163	(1)
WRIGHT	349	175		174	335	20.01
County	80			80	80	4.78
Cities and towns	115	109		6	111	27.21
School districts	71	66		5	61	(1)
Other civil divisions	83			83	83	(1)
ST. LOUIS CITY [2]	77,337	77,228		109	67,324	81.18
City	75,330	75,221		109	66,573	80.28
School districts	2,007	2,007			751	(1)

[1] Not computed.
[2] No separate county organization; city has both city and county functions.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR TOWN	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	**$130,505**	**$126,988**	**$1,883**	**$1,634**	**$117,643**	**$51.69**
30,000 population and over	116,742	113,978	1,524	1,240	104,905	74.13
St. Louis	75,330	75,221		109	66,573	80.28
Kansas City	35,827	33,332	1,524	971	32,890	79.97
St. Joseph	4,102	4,091		11	4,101	50.38
Springfield	993	931		62	890	14.96
Joplin	490	403		87	442	13.15
8,000 to 30,000 population	4,172	4,087		85	3,781	13.75
University City	1,165	1,100		65	1,165	40.03
Hannibal	6			6	6	.26
Jefferson City	344	344			344	15.29
Sedalia	120	120			120	5.77
Webster Groves	322	322			265	14.97
Cape Girardeau	11	11			11	.66
Independence	355	355			325	20.44
Columbia	68	68				
Moberly	306	297		9	294	21.15
Maplewood	54	54			54	4.00
St. Charles	89	89			89	8.24
Clayton	120	120			114	10.65
Richmond Heights	84	84			43	4.17
Kirkwood	441	441			335	33.50
Carthage	277	277			227	28.32
Mexico	5			5	5	.57
Marshall	165	165			159	18.49
Kirksville	159	159			147	17.29
Chillicothe	81	81			78	9.29

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

CITY OR TOWN	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
2,500 to 8,000 population	$3,592	$3,216	$278	$98	$3,285	$16.10
Poplar Bluff	150	150			141	18 67
Nevada	76	67		9	76	10.20
Trenton	174	174			161	23.03
Webb City	90	90			83	12.07
Boonville	70	46	24		70	10 88
Brookfield	124	124			91	14.16
Fulton	47	47			27	4.42
Washington	98	98			75	12.67
Clinton						
Sikeston	117	112		5	114	20.08
Maryville	27	27			27	5.18
Warrensburg						
De Soto	169	157	8	4	164	32.35
Caruthersville	142	142			134	28.03
Lexington						
Excelsior Springs	146	146			125	27.38
Neosho	69	69			65	14.49
Richmond	8	8			8	1.94
Kennett	60	60			33	7.99
Monett	65	65			53	12.93
Festus	150	150			150	36.72
Carrollton	40	40			26	6.41
Bonne Terre	9			9	9	2.24
Aurora	31	31			31	8.00
Macon	227	227			227	58.95
Ferguson	66		66		40	10.53
Rolla	64	64			53	14.44
Lebanon	23	23			23	6.46
Marceline	125	85		40	117	32.91
Louisiana	65	61		4	65	18.32
Liberty	76	76			46	13.08
Cameron	70	70			70	19.96
Slater	29	29			29	8.34
Charleston	86		76	10	86	25.62
Higginsville	131	119		12	138	41.33
West Plains	107	11	96		102	30.58
Eldon	127	127			118	37 21
Crystal City	5			5	5	1.64
Farmington	68	68			68	22.66
Perryville	105	105			105	35.43
Fredericktown	110	110			104	35.21
Chaffee	108	108			105	36.18
Brentwood						
Dexter	17	17			4	1.47
Butler	9	9			9	3.33
Ste. Genevieve	11	3	8		11	4.13
Fayette	77	77			73	27.76
North Kansas City	24	24			24	9.32
Less than 2,500 population	5,999	5,707	81	211	5,672	14.86

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Grand total	**$334,265**	**$118,276**	**$61,622**	**$91.53**	**$34.46**	**$18.37**
State government	103,303	30,456	4,671	28.33	8.87	1.40
Counties	37,279	17,915	6,581	13.21	6.71	2.50
Cities and towns	117,643	28,687	[1] 42,482	51.69	14.25	23.41
School districts	48,010	16,284	3,371	[2]	[2]	[2]
Other civil divisions	28,030	[3] 24,934	4,517	[2]	[2]	[2]
Adair	365	206	93	18.78	9.63	4.03
Andrew	479	18	97	35.56	1.29	6.36
Atchison	537	93	153	39.78	7.17	11.28
Audrain	377	330	145	16.91	16.00	6.66
Barry	334	183	124	14.65	7.80	5.21
Barton	150	122	120	10.30	7.19	7.16
Bates	325	331	709	14.73	13.84	27.43
Benton	127	21	210	10.85	1.59	14.13
Bollinger	703	697	15	57.30	50.12	1.03
Boone	741	463	560	23.75	15.61	17.98
Buchanan	8,916	3,600	2,609	89.61	38.36	28.05
Butler	2,602	2,928	460	113.60	117.11	21.03
Caldwell	197	477	95	15.75	34.44	6.51
Callaway	135	215	90	6.78	9.36	3.67
Camden	62	12	13	6.78	1.11	1.08
Cape Girardeau	1,088	746	213	32.19	24.53	7.41
Carroll	741	273	289	37.16	13.32	12.50
Carter	65	69	4	11.81	8.70	.64
Cass	667	114	539	31.82	5.28	23.45
Cedar	99	70	39	8.89	5.01	2.46
Chariton	848	657	205	43.29	30.20	8.73
Christian	105	216	65	7.07	14.15	4.13
Clark	325	357	279	31.69	30.04	21.76
Clay	1,780	1,484	234	63.80	72.41	11.26
Clinton	408	117	101	34.65	8.06	6.62
Cole	865	648	238	27.12	25.54	10.64
Cooper	393	254	179	20.05	13.14	8.82
Crawford	338	314	9	29.95	25.41	.66
Dade	182	189	136	15.47	13.36	8.70
Dallas	223	241	5	21.16	20.01	.37
Daviess	896	60	55	62.12	3.62	3.14
De Kalb	159	31	7	15.48	2.62	.59
Dent	282	32	38	25.70	2.60	2.89
Douglas	100	39	21	7.16	2.53	1.27
Dunklin	3,255	2,221	568	89.67	66.50	17.14
Franklin	519	263	41	16.50	9.25	1.36
Gasconade	103	48	44	8.46	3.90	3.39
Gentry	696	828	88	48.51	52.97	5.24
Greene	2,988	1,137	516	34.99	16.26	7.65
Grundy	823	874	108	51.01	49.19	6.44
Harrison	572	180	109	33.19	9.11	5.30
Henry	87	504	321	3.79	20.06	11.78
Hickory	49	49	1	7.62	6.94	.09
Holt	452	213	345	35.53	15.11	23.74
Howard	399	200	158	20.58	14.29	10.09
Howell	452	606	234	22.98	28.72	11.10
Iron	227	235	104	23.40	24.26	12.15
Jackson	66,120	17,146	10,754	135.49	44.01	34.45
Jasper	2,443	1,717	1,107	33.10	22.61	12.10
Jefferson	787	433	138	28.41	16.32	4.83

[1] Includes only the debt of school districts outside of cities and towns with a population of 2,500 and over. Debt on account of schools in cities and towns with a population of 2,500 and over is included with city or town liabilities.

[2] Not computed.

[3] Includes $2,023,200 indebtedness of drainages districts not distributable by counties.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912—Contd.

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Johnson	$300	$249	$423	$13 39	$9.98	$16.08
Knox	123	22	16	12.74	2.03	1.29
Laclede	144	115	79	8.82	6.80	4.45
Lafayette	746	578	838	25 50	19.26	27.80
Lawrence	371	296	146	15.61	12.25	5.49
Lewis	607	386	123	50 19	28.70	7.93
Lincoln	968	559	38	69.50	35 06	2.24
Linn	953	481	176	40.83	19.43	6.96
Livingston	604	309	189	32 45	16 39	9.72
McDonald	173	84	21	12.41	5 58	1.53
Macon	633	509	936	27.44	18.51	30.33
Madison	329	283	38	34 93	26.37	3.23
Maries	127	131	----------	15.18	13.83	----------
Marion	563	247	441	16.56	8.16	13.81
Mercer	376	95	107	40.21	8 42	8.70
Miller	194	8	33	11.48	.54	1.93
Mississippi	1,348	1,175	59	82.70	91.39	3.81
Moniteau	158	22	65	12.98	1.59	4.49
Monroe	158	157	243	11.73	9.58	13.30
Montgomery	234	69	39	17.98	4.51	2.52
Morgan	291	406	57	26.53	33 80	4.32
New Madrid	3,971	3,197	97	127.08	119.98	4.37
Newton	374	332	109	13.70	13.33	4.01
Nodaway	622	306	244	23 59	11.02	8.45
Oregon	119	24	37	9.74	1.84	2.49
Osage	318	481	11	25.52	35.44	.73
Ozark	34	27	27	3.57	2.42	2.26
Pemiscot	6,181	4,507	784	158.08	158.38	35.68
Perry	551	114	121	40.20	7.92	8.13
Pettis	1,700	612	904	50.77	16.85	26.28
Phelps	476	496	70	30.91	33.23	4.26
Pike	369	114	467	20.50	5.63	20.70
Platte	182	367	23	13 17	26.24	1.62
Polk	151	37	64	8.48	1.81	2.98
Pulaski	299	259	23	27.69	24.64	1.95
Putnam	254	158	61	22 08	12 03	4.24
Ralls	77	4	2	7.13	.36	.18
Randolph	887	571	428	33.56	20.41	16.00
Ray	582	141	116	29.33	6 90	5.40
Reynolds	149	70	8	16.70	6.82	.84
Ripley	192	127	54	17.18	10.57	4.13
St. Charles	1,022	463	123	41 54	20.27	4.96
St. Clair	293	447	41	22 05	29.14	2.49
St. Francois	907	1	234	24.78	.04	5.93
St. Louis	18,943	2,158	819	82.18	20.47	8.81
Ste. Genevieve	26	3	19	2 57	.33	1.75
Saline	1,361	454	225	44.05	15.75	7.65
Schuyler	79	130	248	11.37	15.50	27.33
Scotland	112	128	260	12.65	11.96	21.90
Scott	1,710	1,480	568	67.86	62.50	22 37
Shannon	76	----------	34	6.98	----------	2.99
Shelby	217	229	166	18.11	16.83	11.17
Stoddard	3,478	3,041	65	126.69	120.35	2.27
Stone	145	171	49	12.48	14.17	4.02
Sullivan	324	108	110	21 30	6.10	5.91
Taney	126	41	58	14.00	5.06	6.36
Texas	310	294	19	16.68	14.32	.91
Vernon	503	35	342	23.69	1.35	11.87
Warren	35	12	.20	4.33	1.43	2.22
Washington	101	76	40	6.92	5.44	2.96
Wayne	236	669	23	19.28	51.39	1.51
Webster	198	121	24	12.26	7.27	1.34
Worth	336	353	34	51.42	46.16	4.21
Wright	335	108	73	20.01	6.11	.91
St. Louis city [1]	67,324	14,289	22,855	81.18	18.12	31.60

[1] No separate county organization; city has both city and county functions.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES. 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX						PER CAPITA ASSESSED VALUATION		
	1932				1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property	Other property					
State total	[1] $4,788,878	$3,519,491	$791,088	[1] $478,299	$4,633,400	$1,860,088	$1,311.30	$1,349.84	$554.59
Adair	26,550	18,664	3,993	3,893	29,203	8,271	1,366.02	1,364.36	359.40
Andrew	25,798	18,841	3,804	3,153	30,237	10,252	1,915 36	2,148.27	670.85
Atchison	33,010	26,816	3,985	2,209	37,423	10,683	2,445.19	2,876.96	785.28
Audrain	31,794	21,848	4,571	5,375	37,643	12,044	1,425.74	1,828.31	551.07
Barry	14,118	10,532	2,124	1,462	16,852	6,113	619.13	717.95	256.12
Barton	17,058	11,219	2,660	3,179	21,028	7,543	1,171.57	1,243.45	450 38
Bates	29,943	22,588	4,082	3,273	40,159	12,925	1,356.85	1,677.96	499.64
Benton	15,231	10,287	2,990	1,954	16,757	4,993	1,300 91	1,290.07	335.50
Bollinger	6,837	4,761	1,149	927	9,193	3,379	557.26	660.95	231.82
Boone	33,091	24,709	4,634	3,748	41,556	12,742	1,060.61	1,400.53	409 14
Buchanan	116,107	83,261	21,237	11,609	122,527	50,808	1,166.90	1,305.51	546.20
Butler	14,746	8,755	3,127	2,864	19,368	6,173	922 27	774.70	282.21
Caldwell	20,977	15,040	3,546	2,391	30,072	8,699	1,670.95	2,171.45	595.61
Callaway	21,804	15,697	2,888	3,219	30,679	9,130	1,094.41	1,333.48	374.18
Camden	5,408	4,081	925	402	5,433	3,315	591.56	518.71	286.21
Cape Girardeau	29,380	20,706	5,704	2,970	31,716	9,741	869.23	1,042.99	339.48
Carroll	36,790	24,556	4,270	7,964	45,873	11,867	1,845 04	2,239.91	513.78
Carter	4,401	2,454	716	1,231	5,057	2,033	799 75	632.95	369.39
Cass	32,390	21,228	4,120	7,042	39,438	11,836	1,545.18	1,831.28	515.20
Cedar	10,870	8,507	2,080	283	12,095	4,657	976.11	868.08	289.61
Chariton	30,580	20,574	3,520	6,486	40,034	11,962	1,561.16	1,839 02	508.95
Christian	9,234	5,608	2,122	1,504	9,964	4,643	701.19	653.31	293.25
Clark	18,790	13,507	1,390	3,893	23,800	6,214	1,832.46	2,004.41	485.09
Clay	44,240	29,682	6,221	8,337	44,837	11,964	1,585.66	2,188.01	576.47
Clinton	27,211	18,788	3,820	4,597	32,563	9,091	2,014.88	2,251.81	594.29
Cole	27,228	19,852	4,481	2,895	27,185	7,101	853.54	1,071.14	317.00
Cooper	24,858	17,336	3,739	3,783	33,526	10,906	1,268.27	1,736.38	536.94
Crawford	9,022	6,371	862	1,789	9,194	3,916	799.33	744.17	284.33
Dade	11,341	8,252	1,866	1,223	13,448	4,811	964.04	948.83	308.14
Dallas	6,939	5,101	1,368	470	8,085	2,750	658.29	671.93	208.66
Daviess	23,571	17,815	2,713	3,043	33,608	10,479	1,634 15	2,019.60	595.26
De Kalb	19,722	15,103	2,593	2,026	26,797	8,799	1,920.35	2,291.53	702.21
Dent	6,110	4,334	1,408	368	5,653	3,175	556.77	458.96	238.26
Douglas	6,744	5,167	1,496	82	7,630	3,783	483 13	494.29	227.02
Dunklin	18,141	13,307	1,958	2,876	25,412	7,265	499.75	760.80	219.30
Franklin	33,625	21,345	5,942	6,338	34,728	10,881	1,088.19	1,221.65	364.76
Gasconade	13,408	8,253	3,462	1,688	13,173	5,397	1,101.13	1,063.95	414.42
Gentry	21,377	15,977	2,977	2,423	28,639	8,090	1,489.89	1,831.84	481.00
Greene	71,922	52,776	12,050	7,096	65,717	28,350	842.18	939.48	420.37
Grundy	21,781	16,358	3,047	2,376	29,664	7,873	1,349.92	1,670 08	470.22
Harrison	29,617	23,649	4,116	1,852	40,154	10,332	1,718.62	2,036.32	504.83
Henry	29,600	20,803	5,343	3,454	34,680	10,592	1,290 83	1,380.80	388.80
Hickory	5,217	3,570	1,390	257	6,938	3,027	811.35	986.45	346.28
Holt	25,883	19,579	3,329	2,975	31,614	9,484	2,034.83	2,244.70	652.33
Howard	19,987	14,780	2,485	2,722	25,499	8,683	1,481.62	1,821.75	554.75
Howell	13,783	9,354	2,647	1,782	14,728	5,442	700.64	697.08	258.34
Iron	6,009	3,524	1,016	1,469	5,599	3,487	619.48	577.91	407.23
Jackson	748,079	546,407	146,493	55,179	614,871	217,094	1,532.95	1,578.38	695.33
Jasper	60,978	40,458	11,495	9,025	64,604	28,546	826.15	850.71	311.96
Jefferson	25,471	16,770	3,598	5,103	23,233	8,276	919.53	874.92	289.56
Johnson	37,023	25,887	6,610	4,526	45,483	14,027	1,651.85	1,826.71	533.40
Knox	16,942	12,576	1,729	2,637	22,314	5,852	1,754.19	2,069.36	471.83
Laclede	10,378	6,923	1,612	1,843	10,835	4,391	635.91	642.76	248.97
Lafayette	46,162	31,227	8,405	6,530	51,350	14,568	1,577.70	1,711.33	483.12
Lawrence	19,299	12,334	3,196	3,769	20,475	8,224	811.77	845.60	309.35

[1] Includes $3,604,758, value of private car lines, taxed for State purposes only and not distributable by counties.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX						PER CAPITA ASSESSED VALUATION		
	1932								
	Total	Real property and improvements	Personal property	Other property	1922	1912	1932	1922	1912
Lewis	$18,002	$14,026	$2,460	$1,576	$22,621	$6,988	$1,493.59	$1,679.98	$450.42
Lincoln	19,084	13,986	2,540	2,558	26,393	7,313	1,370.09	1,654.08	429.34
Linn	30,084	21,795	4,495	3,794	37,805	10,325	1,289.00	1,525.76	408.87
Livingston	25,677	19,158	2,985	3,534	34,535	10,364	1,379.37	1,831.43	532.77
McDonald	7,415	5,199	1,032	1,184	8,210	3,713	532.08	547.84	274.27
Macon	29,336	20,523	2,986	5,827	38,117	11,311	1,271.61	1,385.15	366.43
Madison	6,506	4,400	1,287	819	6,168	3,055	690.80	575.36	261.28
Maries	7,177	4,958	1,297	922	7,160	2,158	857.67	753.67	210.74
Marion	31,274	22,349	5,518	3,407	35,838	12,343	919.82	1,185.66	386.34
Mercer	14,149	11,067	1,791	1,291	19,071	5,436	1,513.26	1,690.52	440.68
Miller	12,654	7,863	3,397	1,394	13,202	4,165	748.76	853.83	241.96
Mississippi	15,196	12,037	797	2,362	21,786	4,826	932.27	1,694.06	312.61
Moniteau	16,034	10,492	3,574	1,968	20,326	5,723	1,317.18	1,502.09	398.12
Monroe	20,490	15,996	2,708	1,786	26,241	9,544	1,521.61	1,598.68	521.42
Montgomery	17,174	10,871	3,160	3,143	24,303	6,891	1,319.96	1,595.40	441.64
Morgan	12,765	8,625	2,443	1,697	14,067	5,106	1,163.84	1,170.81	390.22
New Madrid	19,622	14,944	1,528	3,150	29,972	7,340	630.93	1,124.82	331.33
Newton	20,120	13,581	2,173	4,366	21,182	8,113	737.00	851.16	298.53
Nodaway	54,134	43,133	6,009	4,992	65,143	16,007	2,052.79	2,347.99	555.17
Oregon	6,045	4,497	1,050	498	7,611	3,433	494.68	590.51	229.91
Osage	13,120	8,290	2,781	2,049	15,124	5,389	1,052.80	1,115.40	375.70
Ozark	3,542	2,652	872	18	4,128	2,638	371.40	371.04	221.17
Pemiscot	16,878	11,866	1,771	3,241	24,327	4,922	431.66	854.93	223.97
Perry	11,226	7,067	2,949	1,180	12,421	4,386	819.00	860.51	294.40
Pettis	49,615	38,279	6,870	4,466	56,988	15,466	1,431.31	1,569.87	449.72
Phelps	10,553	7,393	1,712	1,448	7,983	4,213	685.26	534.42	258.20
Pike	22,727	17,677	2,000	3,050	20,097	10,953	1,262.54	1,430.16	485.57
Platte	26,264	18,613	3,452	4,199	30,633	8,773	1,900.57	2,188.70	608.02
Polk	14,264	9,816	2,755	1,684	16,118	6,576	800.65	791.98	304.98
Pulaski	6,828	3,771	1,479	1,578	7,025	3,028	632.22	669.72	257.16
Putnam	13,816	10,127	2,004	1,685	20,529	5,920	1,201.08	1,565.32	413.75
Ralls	15,717	11,633	2,091	1,993	17,826	6,168	1,455.28	1,172.05	470.29
Randolph	29,068	19,830	4,935	4,303	33,968	10,780	1,099.77	1,212.89	403.03
Ray	32,212	20,000	4,216	7,996	38,473	11,137	1,623.10	1,875.98	519.19
Reynolds	3,906	2,677	1,085	144	4,842	2,208	437.75	472.96	219.55
Ripley	5,811	4,136	891	784	6,642	3,704	519.95	550.67	287.39
St. Charles	33,155	21,719	5,376	6,060	37,305	14,267	1,347.76	1,634.18	576.07
St. Clair	13,639	9,883	2,132	1,624	18,987	5,246	1,026.34	1,237.69	319.62
St. Francois	40,368	32,096	4,169	4,103	37,999	12,000	1,102.95	1,210.05	303 68
St. Louis	200,256	202,034	31,545	26,677	119,094	61,541	1,129.09	1,129.35	662.20
Ste. Genevieve	10,509	7,496	1,506	1,507	10,390	3,604	1,040.50	1,059.21	337.20
Saline	50,231	36,830	8,362	5,030	59,568	15,418	1,625.60	2,066.46	523.58
Schuyler	10,263	7,185	1,407	1,671	13,528	3,763	1,476.48	1,613.72	415.22
Scotland	15,900	11,674	2,224	2,002	20,504	5,152	1,796.00	1,916.23	434.08
Scott	19,082	12,174	2,159	4,749	22,740	7,736	757.22	960.56	304.75
Shannon	5,417	3,674	950	793	6,230	3,026	497.25	520.30	315.20
Shelby	18,045	13,173	3,715	1,157	22,902	7,444	1,505.88	1,681.88	500.81
Stoddard	17,682	12,399	1,755	3,428	27,607	7,914	640.46	912.47	274.54
Stone	5,953	3,586	1,170	1,188	7,319	2,902	512.57	607.93	244.79
Sullivan	18,351	13,636	2,424	2,291	31,552	7,986	1,206 35	1,774.48	413.28
Taney	5,383	3,961	690	732	5,760	3,142	598.11	704.33	344.01
Texas	9,650	7,025	1,966	659	10,581	4,497	519.38	514.92	209.57
Vernon	27,741	18,598	3,614	5,529	34,465	12,386	1,108.27	1,422.07	429.66
Warren	11,926	7,445	2,461	2,020	13,896	4,804	1,475.62	1,636 76	526.53
Washington	6,847	4,493	1,259	1,095	7,318	3,897	498.97	526.08	291.27
Wayne	7,755	4,186	1,397	2,172	8,239	4,267	633.42	633.21	281.07
Webster	10,774	6,987	1,942	1,845	10,823	4,998	667.20	651.66	283.78
Worth	12,376	9,550	1,986	840	15,453	4,474	1,893.80	2,022.10	558.78
Wright	8,180	5,498	1,712	970	10,087	4,237	488.62	568.81	228.12
St. Louis city [1]	1,440,786	1,112,027	256,956	71,803	1,126,745	677,867	1,735.26	1,429.20	937.13

[1] No separate county organization; city has both city and county functions.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX								AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION — ALL CIVIL DIVISIONS		
	1932						1922	1912	1932	1922	1912
	Total	State	County	Cities and towns	School districts	Other civil divisions					
Grand total	[1] $103,234	[1] $5,796	$18,995	$36,891	$38,765	$2,787	$91,445	$35,491	$2.16	$1.97	$1.91
Adair	420	32	138	60	163	27	478	147	1.58	1.64	1.78
Andrew	326	31	118	19	126	32	324	160	1.26	1.07	1.62
Atchison	412	40	135	32	160	45	351	161	1.25	.94	1.54
Audrain	454	38	125	51	195	45	486	166	1.43	1.29	1.38
Barry	316	17	111	22	135	31	352	104	2.24	2.09	1.70
Barton	241	20	90	19	100	12	306	117	1.41	1.46	1.55
Bates	400	36	141	35	164	24	587	242	1.34	1.46	1.87
Benton	181	18	72	16	66	9	190	87	1.19	1.13	1.74
Bollinger	118	8	60	2	37	11	148	46	1.73	1.61	1.36
Boone	653	40	155	108	292	58	624	239	1.97	1.50	1.88
Buchanan	3,053	139	800	1,064	1,050	-------	3,160	1,427	2.63	2.58	2.81
Butler	389	17	131	40	144	57	429	126	2.64	2.21	2.04
Caldwell	306	25	78	27	119	57	331	132	1.46	1.10	1.52
Callaway	273	26	89	25	115	18	407	143	1.25	1.33	1.57
Camden	92	6	27	4	42	13	86	50	1.70	1.58	1.51
Cape Girardeau	595	35	99	107	285	69	512	152	2.03	1.61	1.56
Carroll	427	44	95	52	155	81	346	178	1.16	.75	1.50
Carter	70	5	35	2	28	-------	86	30	1.59	1.70	1.48
Cass	459	39	168	52	177	23	531	317	1.42	1.35	2.68
Cedar	164	13	70	13	68	-------	211	78	1.51	1.74	1.67
Chariton	420	37	108	34	153	88	411	180	1.37	1.03	1.50
Christian	174	11	85	12	66	-------	206	74	1.88	2.07	1.59
Clark	227	23	106	10	83	5	268	131	1.21	1.13	2.11
Clay	806	53	339	93	297	24	683	230	1.82	1.52	1.92
Clinton	343	33	139	32	139	-------	370	135	1.26	1.14	1.48
Cole	487	33	181	23	213	37	421	133	1.79	1.55	1.87
Cooper	347	30	109	33	120	55	372	198	1.40	1.11	1.82
Crawford	145	11	69	9	56	-------	146	49	1.61	1.59	1.25
Dade	192	14	77	15	78	8	228	89	1.69	1.70	1.85
Dallas	139	8	69	6	49	7	122	49	2.00	1.51	1.78
Daviess	337	28	129	18	135	27	417	158	1.43	1.24	1.51
De Kalb	236	24	66	16	89	41	324	128	1.20	1.21	1.45
Dent	121	7	37	15	48	14	120	51	1.98	2.12	1.61
Douglas	113	8	42	6	49	8	110	57	1.68	1.44	1.51
Dunklin	417	22	121	48	198	28	565	180	2.30	2.22	2.48
Franklin	431	40	135	62	163	31	374	173	1.28	1.08	1.59
Gasconade	190	16	88	18	68	-------	171	69	1.42	1.30	1.28
Gentry	339	26	96	32	127	58	426	148	1.59	1.49	1.83
Greene	1,942	86	306	667	765	118	1,414	573	2.70	2.15	2.02
Grundy	349	26	74	43	136	70	388	120	1.60	1.31	1.52
Harrison	401	35	75	31	181	79	563	167	1.35	1.40	1.62
Henry	437	36	121	40	165	75	492	238	1.48	1.42	2.25
Hickory	89	6	30	1	40	12	92	39	1.71	1.33	1.29
Holt	325	31	90	22	136	46	367	142	1.26	1.16	1.50
Howard	295	24	102	30	113	26	314	129	1.48	1.23	1.49
Howell	252	16	107	13	103	13	315	79	1.83	2.14	1.45
Iron	117	7	63	8	38	1	94	44	1.95	1.68	1.26
Jackson	20,138	898	4,264	7,548	7,428	-------	21,650	5,911	2.69	3.52	2.72
Jasper	1,650	73	366	505	654	52	1,607	666	2.71	2.49	2.33
Jefferson	632	31	213	162	207	19	436	129	2.48	1.88	1.56
Johnson	433	44	158	39	192	-------	474	219	1.17	1.04	1.56
Knox	182	20	85	9	68	-------	232	86	1.07	1.04	1.47
Laclede	198	12	102	15	69	-------	156	88	1.91	1.44	2.00
Lafayette	634	55	245	85	249	-------	640	257	1.37	1.25	1.76
Lawrence	384	23	80	40	145	96	388	139	1.99	1.89	1.69

[1] Includes $54,071, levy on private car lines, not distributable by counties.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX								AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1932						1922	1912	1932	1922	1912
	Total	State	County	Cities and towns	School districts	Other civil divisions					
Lewis	$205	$22	$121	$30	$122	-------	$338	$102	$1.63	$1.49	$1.46
Lincoln	313	23	171	18	101	-------	343	117	1.64	1.30	1.60
Linn	481	36	108	74	194	$69	514	216	1.60	1.36	2.09
Livingston	302	31	142	22	95	12	485	194	1.18	1.40	1.87
McDonald	142	9	40	7	63	23	137	56	1.92	1.67	1.51
Macon	393	35	156	54	148	-------	478	210	1.34	1 25	1.86
Madison	125	8	48	10	52	7	136	45	1.92	2.20	1.47
Maries	99	9	53	4	33	-------	94	30	1.38	1 31	1.39
Marion	536	38	127	96	250	25	562	243	1.71	1.57	1.97
Mercer	181	17	54	8	69	33	217	93	1.28	1.14	1.71
Miller	206	15	97	18	76	-------	179	69	1.63	1.35	1.66
Mississippi	290	18	107	13	132	20	248	86	1.91	1.14	1.78
Moniteau	214	19	92	21	82	-------	187	81	1.33	.92	1.42
Monroe	268	25	124	19	100	-------	306	146	1.31	1.17	1.53
Montgomery	233	21	67	26	94	25	230	101	1.36	.95	1.47
Morgan	200	15	106	14	65	-------	194	70	1.57	1.38	1.37
New Madrid	448	24	179	34	171	40	489	113	2.28	1.63	1.54
Newton	360	24	169	28	139	-------	374	143	1.79	1.77	1.76
Nodaway	701	65	152	57	312	115	899	272	1.29	1.38	1.70
Oregon	116	7	41	11	54	3	121	54	1.92	1.59	1.57
Osage	185	16	110	10	49	-------	147	63	1.41	.97	1.17
Ozark	63	4	28	1	27	3	85	34	1.78	2.06	1.29
Pemiscot	414	20	127	60	171	36	453	87	2.45	1.86	1 77
Perry	147	13	55	9	50	20	118	59	1.31	.95	1.35
Pettis	865	60	229	119	349	108	742	326	1.74	1.30	2.10
Phelps	245	13	103	32	97	-------	170	70	2.32	2.13	1.66
Pike	335	27	121	44	127	16	373	167	1.47	1.28	1.52
Platte	324	32	104	22	126	40	336	119	1.23	1.10	1 36
Polk	261	17	120	18	106	-------	245	105	1.83	1.52	1.60
Pulaski	137	8	72	11	46	-------	133	43	2.01	1.89	1.42
Putnam	212	16	78	16	67	35	292	92	1.53	1.42	1 55
Ralls	190	19	82	4	83	2	192	118	1.21	1.08	1.91
Randolph	493	35	102	90	232	34	538	199	1.70	1.58	1.85
Ray	303	39	132	28	157	37	434	177	1.22	1.13	1 59
Reynolds	76	5	37	1	33	-------	103	34	1.95	2.13	1.54
Ripley	93	7	23	7	45	11	134	59	1.60	2.02	1.57
St. Charles	456	40	232	44	140	-------	381	171	1.38	1.02	1 20
St. Clair	229	17	122	14	76	-------	232	85	1.68	1.22	1.62
St. Francois	829	48	262	34	485	-------	719	195	2.05	1.89	1.62
St. Louis	6,587	313	2,056	786	3,432	-------	2,640	778	2.53	2.22	1.26
Ste. Genevieve	146	13	78	16	39	-------	116	48	1.39	1.12	1.33
Saline	694	60	185	104	299	46	621	261	1.38	1.04	1.09
Schuyler	139	12	66	8	53	-------	147	71	1.35	1.09	1.89
Scotland	177	19	71	10	60	17	233	114	1.11	1.14	2.21
Scott	479	23	175	63	183	35	481	119	2.51	2.12	1.54
Shannon	90	7	40	3	39	1	102	55	1.66	1.64	1.52
Shelby	246	22	88	14	98	24	271	100	1.36	1.18	1.34
Stoddard	366	21	122	21	136	66	460	135	2.08	1.67	1.71
Stone	99	7	44	6	42	-------	154	49	1.66	2.10	1.65
Sullivan	260	22	73	14	93	58	356	122	1.42	1.13	1.59
Taney	105	6	46	7	46	-------	120	46	1 95	2.08	1.46
Texas	176	12	36	8	73	47	183	69	1.82	1.73	1.53
Vernon	433	33	96	64	185	55	502	226	1.56	1.46	1.82
Warren	118	14	35	10	45	14	121	54	.99	.87	1.12
Washington	122	8	42	8	50	14	116	50	1.78	1.59	1.28
Wayne	135	10	54	9	48	14	162	58	1.74	1.97	1.36
Webster	183	13	74	16	74	6	183	71	1.70	1.69	1.42
Worth	161	15	75	13	58	-------	163	72	1.30	1.05	1.61
Wright	148	10	32	19	61	26	210	65	1.81	2.08	1.53
St. Louis city [2]	37,195	1,729	-------	23,074	12,392	-------	26,445	12,916	2.58	2.35	1.91

[2] No separate county organization; city has both city and county functions.

MONTANA

INTRODUCTION

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Montana relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 56 counties, the 115 cities and towns, the 2,200 school districts, the 56 irrigation districts, and the 84 other civil divisions (drainage districts, fire districts, light districts, light and water districts, road districts, and special improvement districts), or a total of 2,512 political units that have power to levy taxes or incur debt.

The data for Montana were compiled largely from reports on file in the offices of the State Examiner, the State Board of Public Instruction, and the State Board of Equalization, Helena, Mont., and from reports received through correspondence.

Fiscal year.—For Montana the fiscal year reported for the State government is that ending June 30, 1932, while the statistics for the counties, the cities and towns, the school districts, the irrigation districts, and the other civil divisions are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The population of Montana on April 1, 1930, was 537,606.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1932.—The following statement discloses that for Montana the aggregate of revenue receipts is in excess of governmental costs, including those for capital outlays, by $174,162; exclusive of capital outlays, this excess amounts to $8,861,198.

The excess of revenue receipts over governmental costs was 3.3 percent for the counties, 11.4 percent for the cities and towns, and 21.2 percent for the irrigation districts. For the State government and for the school districts, governmental costs were in excess of revenue receipts, the percent of excess being 5.9 for the State and 1 for the school districts.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING-FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Percent of total	Total	Percent of total	Total	Percent of total	Total	Percent of total
Total	$42,900,950	100.0	$42,726,788	100.0	$71,269,403	100.0	$26,317,257	100.0
State government	13,708,228	32.0	14,516,416	34.0	9,315,623	13.1	2,253,979	8.6
Counties	11,261,795	26.3	10,904,405	25.5	15,113,054	21.2	9,663,670	36.7
Cities and towns	5,569,355	13.0	4,998,138	11.7	15,599,497	21.9	2,982,091	11.3
School districts	11,519,920	26.9	11,634,748	27.2	8,951,448	12.6	11,384,401	43.3
Irrigation districts	630,717	1.5	520,395	1.2	21,182,147	29.7		
Other civil divisions	210,935	0.5	152,686	0.4	1,107,634	1.6	33,116	0.1

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Montana and all subdivisions of the State amounted to $42,900,950, or an average of $79.80 for each person in the State. Of this amount $13,708,228 was for the State; $11,261,795 for the counties; $5,569,355 for the cities and towns; $11,519,920 for the school districts; $630,717 for the irrigation districts; and $210,935 for the other civil divisions. The revenues collected include $23,465,793, general property taxes; $565,001, special taxes; $74,007, poll taxes; $5,221,352, licenses and permits; $2,036,073, special assessments; $6,573,902, subventions, donations, and pension assessments; $1,709,038, interest, rents, and highway privileges; $1,225,551, earnings of public-service enterprises; $1,951,374, earnings of general departments; and $78,859, fines, forfeits, and escheats. Of the $6,573,902 classified as subventions, donations, and pension assessments, $5,235,074 represents subventions by the Federal Government to the State, principally for highways.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties and cities and towns having a population of 2,500 and over.

General property taxes of the State, the counties, and the cities and towns having a population of 2,500 and over amounted to $7,865,000 in 1912, $12,612,000 in 1922, and $12,931,446 in 1932, this being an increase of 2.5 percent from 1922 to 1932, and of 64.4 percent from 1912 to 1932. Special taxes amounted to $25,000 in 1912, $150,000 in 1922, and $565,001 in 1932. Poll taxes amounted to $280,000 in 1912, $185,000 in 1922, and $71,417 in 1932. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to $1,277,000 in 1912, $1,715,000 in 1922, and $5,207,359 in 1932. Special assessments amounted to $871,000 in 1912, $2,004,000 in 1922, and $1,116,431 in 1932.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Montana and all subdivisions of the State for 1932 amounted to $42,726,788, or an average expenditure of $79.47 per person. Of the total amount expended, $14,516,416 was disbursed by the State government; $10,904,405 by the counties; $4,998,138 by the cities and towns; $11,634,748 by the school districts; $520,395 by the irrigation districts; and $152,686 by the other civil divisions. The total comprises $29,931,297 for operation and maintenance of general departments; $1,135,946 for operation and maintenance of public service enterprises; $2,972,509 for interest on debt; and $8,687,036 for outlays or permanent improvements.

The payments for operation and maintenance of general departments are distributed as follows: General government, $3,759,980; protection to person and property, $1,826,768; health and sanitation, $502,512; development and conservation of natural resources, $1,169,323; highways, $4,448,152; charities, hospitals, and corrections, $2,411,113; schools, $14,324,048; libraries, $168,107; recreation, $121,665; and miscellaneous, $1,199,629. Expenditures for maintenance of schools other than schools of the State government may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data for Montana were limited to the State, counties, and cities and towns with a population of 2,500 and over. Data for the incorporated places reported included the data for schools of such incorporated places. In the period from 1912 to 1932 the payments for operation and maintenance of general departments and public service enterprises of the State, counties, and cities and towns of 2,500 population and over increased from $9,604,000 to $19,259,146, or 100.5 percent; interest payments, from $697,000 to $2,129,080, or 205.5 percent; and outlay payments, from $3,076,000 to $7,945,639, or 158.3 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking-fund assets of the State government, and of the counties, the cities and towns, the school districts, the irrigation districts, and the other civil divisions, by counties.

Table 6 presents for the individual cities and towns, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking-fund assets, for the year 1932. The aggregate debt of the cities and towns in each county is shown in Table 5.

In Table 7 are shown comparative figures for the years 1932, 1922, and 1912, covering the gross debt less sinking-fund assets—total and per capita—of the government of the State, the counties, the cities and towns, the school districts, the irrigation districts, and the other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all minor civil divisions of the county.

For 1932 the combined gross debt of Montana and all subdivisions of the State less sinking-fund assets set aside to meet such debt was $71,269,403, or an average per capita of $132.57. In 1922 the average per capita was $110.20, and in 1912, $43.29.

Of the total debt reported for 1932, $9,315,623 was for the State government; $15,113,054 for the counties; $15,599,497 for the cities and towns; $8,951,448 for the school districts; $21,182,147 for the irrigation districts; and $1,107,634 for the other civil divisions.

The gross debt of the State government, less sinking-fund assets, increased 22.9 percent from 1922 to 1932 and 515.7 percent from 1912 to 1932. Similar debt for all minor civil divisions combined increased 7.5 percent from 1922 to 1932 and 272.5 percent from 1912 to 1932.

ASSESSED VALUATIONS

Property in Montana is assessed by county assessors between the first Monday in March and the second Monday in July of each year, the assessment being as of March 1.

For the purpose of fixing tax rates, taxable property is divided into seven classes, ranging from 7 to 100 percent of true and full value. Real estate and improvements (class 4) are taxed at 30 percent of such values.

The assessed valuation of all property in Montana subject to levies of the general property tax was $410,634,611 in 1932 as compared with $460,843,000 in 1922 and $346,551,000 in 1912. The per capita assessed valuation decreased from $826.75 in 1912 to $778.57 in 1922, and to $763.82 in 1932.

TAX LEVIES

State and county taxes are collected by the county treasurer. The county treasurer also collects taxes levied by cities and towns, except in the cities of the first, second, and third class which may provide by ordinance for the city treasurer to collect taxes. One half of all taxes is payable on or before November 30 of each year, and the remaining half on or before May 31. The ad valorem levy for 1932 for State purposes upon all property in the State subject to taxation was fixed by the legislature at 2 mills on each dollar of the taxable valuation of such property.

The total levies of the general property tax for the State and all subdivisions were $11,245,000 for 1912, $26,008,000 for 1922, and $26,317,257 for 1932, this being a per capita of $26.83, $43.94, and $48.95, respectively.

Of the total levies reported for 1932, $2,253,979 was for the State government; $9,663,670 for the counties; $2,982,091 for the cities and towns; $11,384,401 for the school districts; and $33,116 for the other civil divisions. The average rate of levy per $100 of the assessed valuation was $3.24 for 1912, $5.64 for 1922, and $6.41 for 1932.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
Grand total	**537,606**	**$42,901**	**$79.80**	**[2] $29,326**	**$23,466**	**$74**	**$5,221**	**$2,036**	**$79**	**$6,513**	**$61**	**$1,709**	**$1,951**	**$1,226**
State government	537,606	13,708	25.50	[2] 6,384	1,989	----	3,830	42	17	5,235	52	1,158	820	----
Counties	(1)	11,262	20.95	10,154	8,820	52	1,282	----	5	17	4	117	662	3
Cities and towns	252,458	5,569	22.06	2,866	2,735	22	109	1,214	57	9	5	99	96	1,223
School districts	----	11,520	(3)	9,870	9,870	----	----	----	----	1,252	----	35	363	----
Irrigation districts	----	631	(3)	----	----	----	----	621	----	----	----	----	10	----
Other civil divisions	----	211	(3)	52	52	----	----	159	----	----	----	----	----	----
BEAVERHEAD	6,654	428	64.32	336	316	----	20	9	1	11	----	7	43	21
County	6,654	212	31.86	165	146	----	19	----	----	1	----	4	42	----
Cities and towns	2,881	54	18.74	22	21	----	1	9	1	----	----	1	----	21
School districts	----	162	(3)	149	149	----	----	----	----	10	----	2	1	----
BIG HORN	8,800	398	45.23	291	273	----	18	20	2	16	----	3	49	17
County	8,800	159	18.07	151	134	----	17	----	----	----	----	3	5	----
Cities and towns	1,542	42	27.24	20	19	----	1	3	2	----	----	----	----	17
School districts	----	180	(3)	120	120	----	----	----	----	16	----	----	44	----
Other civil divisions	----	17	(3)	----	----	----	----	17	----	----	----	----	----	----
BLAINE	9,006	491	54.52	326	309	----	17	92	----	24	----	13	19	17
County	9,006	176	19.54	160	143	----	17	----	----	----	----	12	4	----
Cities and towns	2,028	53	26.13	32	32	----	----	3	----	----	----	1	----	17
School districts	----	173	(3)	134	134	----	----	----	----	24	----	----	15	----
Irrigation districts	----	79	(3)	----	----	----	----	79	----	----	----	----	----	----
Other civil divisions	----	10	(3)	----	----	----	----	10	----	----	----	----	----	----
BROADWATER	2,738	197	71.95	151	143	----	8	16	----	5	----	2	20	3
County	2,738	102	37.25	82	75	----	7	----	----	----	----	2	18	----
Cities and towns	735	12	16.33	9	8	----	1	----	----	----	----	----	----	3
School districts	----	67	(3)	60	60	----	----	----	----	5	----	----	2	----
Irrigation districts	----	16	(3)	----	----	----	----	16	----	----	----	----	----	----

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population[1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
CARBON	12,571	$551	$43 83	$471	$435	$2	$34	$11		$48		$4	$8	$9
County	12,571	231	18.38	207	175	1	31			15		4	5	
Cities and towns	4,870	53	10 88	32	28	1	3	10					2	9
School districts		266	(3)	232	232					33			1	
Irrigation districts		1	(3)					1						
CARTER	4,200	192	45 71	154	146		8			25		5	8	
County	4,200	101	24.05	93	85		8					3	5	
Cities and towns	475	4	8.42	3	3							1		
School districts		87	(3)	58	58					25		1	3	
CASCADE	41,800	2,772	66 32	2,086	1,967	3	116	291	$9	69		39	80	198
County	41,800	806	19.28	744	633	3	108					18	44	
Cities and towns	31,199	927	29.71	408	400		8	264	9			21	27	198
School districts		1,012	(3)	934	934					69			9	
Irrigation districts		19	(3)					19						
Other civil divisions		8	(3)					8						
CHOUTEAU	8,635	492	56 98	416	394		22	3		20		9	29	15
County	8,635	222	25.71	200	179		21					9	13	
Cities and towns	2,021	41	20.29	23	22		1	3						15
School districts		229	(3)	193	193					20			16	
CUSTER	11,242	804	71.52	602	573	2	27	71	2	24		30	16	59
County	11,242	339	30 15	317	291		26					10	10	2
Cities and towns	7,452	210	28.18	87	84	2	1	43	2			20	1	57
School districts		227	(3)	198	198					24			5	
Irrigation districts		28	(3)					28						
DANIELS	5,600	219	39.11	177	166		11	3		16		8	9	6
County	5,600	92	16.43	76	65		11					8	8	
Cities and towns	1,259	25	19.86	16	16			3						6
School districts		100	(3)	83	83					16			1	
Other civil divisions		2	(3)	2	2									

DAWSON	10,000	591	59.10	470	447	1	22	27		28		9	24	33
County	10,000	279	27.90	259	238		21					5	15	
Cities and towns	4,629	92	19.87	36	34	1	1	21				1	1	33
School districts		214	(3)	175	175					28		3	8	
Irrigation districts		5	(3)					5						
Other civil divisions		1	(3)					1						
DEER LODGE	16,500	580	35.15	500	466	2	32	36	2	22		1	17	2
County	16,500	223	13.52	213	180	2	31					1	9	
Cities and towns	12,600	123	9.76	82	81		1	36	2	1				2
School districts		234	(3)	205	205					21			8	
FALLON	4,600	254	55.22	217	207		10	4		14		4	6	9
County	4,600	114	24.78	107	97		10					3	4	
Cities and towns	1,470	31	21.09	17	17			4				1		9
School districts		109	(3)	93	93					14			2	
FERGUS	16,531	1,057	63.94	824	782	1	41	23	1	57		31	80	41
County	16,531	502	30.37	396	356	1	39					28	78	
Cities and towns	6,454	150	23.24	82	80		2	23	1			3		41
School districts		404	(3)	345	345					57			2	
Other civil divisions		1	(3)	1	1									
FLATHEAD	19,400	983	50.67	716	659	5	52	98	2	37	$1	8	31	90
County	19,400	378	19.48	351	299	3	49		1			7	19	
Cities and towns	9,534	255	26.75	67	62	2	3	91	1		1	1	4	90
School districts		343	(3)	298	298					37			8	
Irrigation districts		6	(3)					6						
Other civil divisions		1	(3)					1						
GALLATIN	16,200	978	60.37	726	665	1	60	50	3	33	3	80	37	46
County	16,200	395	24.38	288	236		52		1		3	78	25	
Cities and towns	8,773	184	20.97	79	70	1	8	49	2			1	7	46
School districts		398	(3)	359	359					33		1	5	
Other civil divisions		1	(3)					1						
GARFIELD	4,252	184	43.27	154	146		8			20		4	6	
County	4,252	100	23.52	93	85		8					4	3	
School districts		84	(3)	61	61					20			3	
GLACIER	5,500	326	59.27	244	229	1	14	2	1	12		5	47	15
County	5,500	119	21.64	111	97	1	13					3	5	
Cities and towns	2,017	45	22.31	25	24		1	1	1			2	1	15
School districts		161	(3)	108	108					12			41	
Irrigation districts		1	(3)					1						
GOLDEN VALLEY	2,126	181	85.14	145	141		4	5		11		4	15	1
County	2,126	97	45.63	91	87		4					4	2	
Cities and towns	440	7	15.91	4	4			2						1
School districts		73	(3)	49	49					11			13	
Irrigation districts		3	(3)					3						
Other civil divisions		1	(3)	1	1									

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population[1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
GRANITE	3,013	$285	$94.59	$258	$250		$8	$1		$5		$8	$4	$9
County	3,013	164	54.43	153	146		7					8	3	
Cities and towns	1,300	22	16.92	11	10		1	1					1	9
School districts		99	(2)	94	94					5				
HILL	13,775	608	44.14	450	418	$3	29	68	$1	30		5	16	38
County	13,775	157	11.40	142	113	1	28					4	11	
Cities and towns	6,623	106	16.00	66	63	2	1		1			1		38
School districts		276	(2)	241	241					30			5	
Other civil divisions		69	(2)	1	1			68						
JEFFERSON	4,133	248	60.00	224	215		9	1		8		1	6	8
County	4,133	112	27.10	107	98		9					1	4	
Cities and towns	1,479	13	8.79	5	5									8
School districts		122	(2)	112	112					8			2	
Irrigation districts		1	(2)					1						
JUDITH BASIN	5,238	305	58.23	272	259		13	3		10		6	12	2
County	5,238	143	27.30	127	114		13					5	11	
Cities and towns	749	14	18.69	8	8			3				1		2
School districts		147	(2)	136	136					10			1	
Other civil divisions		1	(2)	1	1									
LAKE	9,700	386	39.79	276	254		22	44		38		4	7	17
County	9,700	127	13.09	118	96		22					3	6	
Cities and towns	1,992	34	17.07	11	11			5				1		17
School districts		184	(2)	145	145					38			1	
Irrigation districts		39	(2)					39						
Other civil divisions		2	(2)	2	2									
LEWIS AND CLARK	18,224	1,162	63.76	913	843	6	64	78	3	26		8	24	110
County	18,224	356	19.53	336	271	6	59					6	14	
Cities and towns	12,842	394	30.68	195	190		5	77	3			2	7	110
School districts		411	(2)	382	382					26			3	
Other civil divisions		1	(2)					1						

LIBERTY	2,198	145	65.97	120	112		8	1		7		5	9	3
County	2,198	73	33.21	64	56		8					4	5	
Cities and towns	387	10	25.84	6	6							1		3
School districts		61	(3)	50	50					7			4	
Other civil divisions		1	(3)					1						
LINCOLN	7,089	416	58.68	333	318		15	42	1	11		10	8	11
County	7,089	162	22.85	149	135		14					6	7	
Cities and towns	3,110	34	10.93	21	20		1	1	1					11
School districts		177	(3)	161	161					11		4	1	
Irrigation districts		41	(3)					41						
Other civil divisions		2	(3)	2	2									
MCCONE	4,800	224	46.67	178	168		10			13		14	11	8
County	4,800	118	24.58	99	89		10					14	5	
Cities and towns	519	10	19.27	2	2									8
School districts		96	(3)	77	77					13			6	
Other civil divisions														
MADISON	6,323	312	49.34	281	263		18			9		7	9	6
County	6,323	149	23.56	138	121		17					5	6	
Cities and towns	1,434	14	9.76	8	7		1							6
School districts		149	(3)	135	135					9		2	3	
MEAGHER	2,272	160	70.42	145	139		6	1		3		4	2	5
County	2,272	86	37.85	81	75		6					3	2	
Cities and towns	575	13	22.61	8	8									5
School districts		60	(3)	56	56					3		1		
Other civil divisions		1	(3)					1						
MINERAL	1,626	159	97.79	154	148	1	5			2		1	2	
County	1,626	101	62.12	99	93	1	5					1	1	
Cities and towns	276	1	3.62	1	1									
School districts		57	(3)	54	54					2			1	
MISSOULA	22,300	1,135	53.14	977	903	6	68	128	3	34		9	25	9
County	22,300	412	18.48	392	330	2	60		1			5	14	
Cities and towns	15,000	317	21.13	179	167	4	8	117	2			4	6	9
School districts		445	(3)	406	406					34			5	
Irrigation districts		10	(3)					10						
Other civil divisions		1	(3)					1						
MUSSELSHELL	7,242	393	54.27	320	301	3	16	8	1	25		5	15	19
County	7,242	186	25.68	170	152	2	16					4	11	1
Cities and towns	2,792	55	19.70	26	25	1		8	1			1	1	18
School districts		152	(3)	124	124					25			3	
Other civil divisions														

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
PARK	10,922	$659	$60.34	$518	$481	$3	$34	$52	$2	$20	$1	$6	$8	$52
County	10,922	261	23.90	249	216	1	32		1			4	7	
Cities and towns	6,693	190	28.39	83	79	2	2	52	1		1	1		52
School districts		207	(3)	185	185					20		1	1	
Other civil divisions		1	(3)	1	1									
PETROLEUM	2,045	106	51.83	89	84		5	3		7		2	5	
County	2,045	48	23.47	43	38		5					2	3	
Cities and towns	408	6	14.71	3	3			3						
School districts		52	(3)	43	43					7			2	
PHILLIPS	8,208	425	51.78	318	302	1	15	26		37		14	18	12
County	8,208	189	23.03	160	144	1	15					14	15	
Cities and towns	2,097	35	16.69	19	19			3					1	12
School districts		178	(3)	139	139					37			2	
Irrigation districts		23	(3)					23						
PONDERA	7,200	372	51.67	296	278		18	17		17		8	9	25
County	7,200	163	22.64	152	134		18					5	5	
Cities and towns	2,074	66	31.82	22	22			16				3		25
School districts		142	(3)	122	122					17			3	
Other civil divisions		1	(3)					1						
POWDER RIVER	4,000	157	39.25	122	114		8	1		18		7	9	
County	4,000	70	17.50	62	54		8					5	3	
School districts		85	(3)	59	59					18		2	6	
Other civil divisions		2	(3)	1	1			1						
POWELL	6,202	366	59.01	331	312	3	16	10	1	14		4	6	
County	6,202	175	28.22	170	151	3	16					2	3	
Cities and towns	3,510	54	15.38	38	38			10	1	3		1	1	
School districts		137	(3)	123	123					11		1	2	

PRAIRIE	4,000	194	48 50	175	168		7	2		7		2	8	
County	4,000	76	19 00	71	64		7					2	3	
Cities and towns	779	8	10.27	8	8									
School districts		108	(2)	96	96					7			5	
Irrigation districts		2	(3)					2						
RAVALLI	10,400	497	47.79	399	368	4	27	60		21		4	9	4
County	10,400	191	18.37	182	152	4	26					4	5	
Cities and towns	2,816	36	12.78	26	25		1	6						4
School districts		216	(2)	191	191					21			4	
Irrigation districts		54	(3)					54						
RICHLAND	9,700	445	45 88	307	286		21	53		52		6	19	8
County	9,700	142	14 64	130	109		21					5	7	
Cities and towns	2,586	38	14 69	20	20			8				1	1	8
School districts		220	(2)	157	157					52			11	
Irrigation districts		45	(3)					45						
ROOSEVELT	10,700	497	46.45	395	373	1	21		1	36	1	11	40	13
County	10,700	217	20.28	201	179	1	21			1		9	6	
Cities and towns	4,026	52	12 92	35	35				1		1	2		13
School districts		228	(4)	159	159					35			34	
Other civil divisions														
ROSEBUD	7,347	604	82.21	471	455	1	15	69		14	1	7	24	18
County	7,347	246	33.48	219	203	1	15				1	7	19	
Cities and towns	1,591	63	39.60	20	20			25						18
School districts		224	(2)	205	205					14			5	
Irrigation districts		44	(3)					44						
Other civil divisions		27	(3)	27	27									
SANDERS	5,800	344	59 31	297	284	1	12	17		18		6	6	
County	5,800	127	21 90	119	106	1	12					6	2	
Cities and towns	1,437	17	11 83	10	10			6					1	
School districts		189	(2)	168	168					18			3	
Irrigation districts		11	(3)					11						
SHERIDAN	9,900	337	34.04	273	260		13			36	1	7	13	7
County	9,900	158	15.96	145	132		13					7	6	
Cities and towns	2,199	16	7.28	8	8						1			7
School districts		163	(2)	120	120					36			7	
SILVER BOW	56,969	2,148	37.70	1,856	1,687	15	154	105	13	78	1	29	66	
County	56,969	678	11 90	628	502	10	116					10	40	
Cities and towns	41,584	715	17.19	575	532	5	38	100	13	5	1	19	2	
School districts		741	(4)	644	644					73			24	
Other civil divisions		14	(3)	9	9			5						

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
STILLWATER	6,253	$330	$52.77	$256	$240	$1	$15	$13		$24		$17	$12	$8
County	6,253	135	21.59	113	97	1	15					16	6	
Cities and towns	834	22	26.38	11	11			2				1		8
School districts		159	(2)	129	129					24			6	
Irrigation districts		1	(2)					1						
Other civil divisions		13	(2)	3	3			10						
SWEET GRASS	3,944	218	55.27	190	178	1	11		$1	10		2	7	8
County	3,944	109	27.64	102	91	1	10					2	5	
Cities and towns	1,224	23	18.79	12	11		1		1				2	8
School districts		86	(2)	76	76					10				
TETON	6,100	385	63.11	347	329	1	17	2		15		6	8	7
County	6,100	193	31.64	183	166	1	16					6	4	
Cities and towns	926	20	21.60	12	11		1	1						7
School districts		171	(2)	152	152					15			4	
Irrigation districts		1	(2)					1						
TOOLE	7,200	446	61.94	350	327	1	22	19	1	12		20	11	33
County	7,200	179	24.86	155	133	1	21					14	10	
Cities and towns	3,170	96	30.28	48	47		1	13	1			1		33
School districts		165	(2)	147	147					12		5	1	
Irrigation districts		6	(2)					6						
TREASURE	1,661	106	63.82	67	63		4	24		3		2	4	6
County	1,661	35	21.07	31	27		4					2	2	
Cities and towns	258	11	42.64	5	5									6
School districts		36	(2)	31	31					3			2	
Irrigation districts		24	(2)					24						

VALLEY	11,300	498	44.07	382	360	2	20	28		39		22	15	12
County	11,300	181	16.02	163	142	1	20					9	9	
Cities and towns	2,991	51	17.05	33	32	1		4				1	1	12
School districts		241	(3)	185	185					39		12	5	
Irrigation districts		19	(3)					19						
Other civil divisions		6	(3)	1	1			5						
WHEATLAND	3,751	228	60.78	189	181		8	3		8		5	12	11
County	3,751	85	22.66	79	71		8					3	3	
Cities and towns	1,761	25	14.20	9	9			3				2		11
School districts		118	(3)	101	101					8			9	
WIBAUX	2,767	135	48.79	117	111		6			12		1	4	1
County	2,767	71	25.66	67	61		6					1	3	
Cities and towns	619	6	9.69	5	5									1
School districts		58	(3)	45	45					12			1	
YELLOWSTONE	31,000	2,030	65.48	1,290	1,181	2	107	354	11	67		10	124	174
County	31,000	540	17.42	451	358	2	91		1			7	81	
Cities and towns	19,418	674	34.71	273	257		16	185	10			3	29	174
School districts		637	(3)	566	566					67			4	
Irrigation districts		152	(3)					142					10	
Other civil divisions		27	(3)					27						

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Includes $417,161, inheritance taxes, and $147,840, other special taxes, for State purposes only.
[3] Not computed.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Revenue receipts expressed in thousands]

CITY OR TOWN	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
Grand total	252,458	$5,569	$22.06	$2,866	$2,735	$22	$109	$1,214	$57	$9	$5	$99	$96	$1,223
30,000 population and over	39,532	708	17.91	568	526	5	37	100	13	5	1	19	2	
Butte	39,532	708	17.91	568	526	5	37	100	13	5	1	19	2	
8,000 to 30,000 population	85,703	2,317	27.04	1,093	1,055	4	34	647	26	1		29	69	452
Great Falls	29,700	905	30.47	398	390		8	260	9			21	27	190
Billings	16,600	595	35.84	250	238		12	157	10			2	29	147
Missoula	15,000	317	21.13	179	167	4	8	117	2			4	6	9
Anaconda	12,600	123	9.76	82	81		1	36	2	1				2
Helena	11,803	377	31.94	184	179		5	77	3			2	7	104
2,500 to 8,000 population	57,348	1,341	23.38	576	541	11	24	327	10	3	2	31	15	377
Miles City	7,175	208	28.99	85	82	2	1	43	2			20	1	57
Bozeman	6,855	149	21.74	66	58	1	7	46	2			1	6	28
Livingston	6,391	188	29.42	82	78	2	2	52	1		1	1		51
Havre	6,372	105	16.48	65	62	2	1		1			1		38
Kalispell	6,094	183	30.03	42	39	1	2	73	1		1	1	1	64
Lewistown	5,358	139	25.94	77	75		2	22	1			3		36
Glendive	4,629	92	19.87	36	34	1	1	21				1	1	33
Deer Lodge	3,510	54	15.38	38	38			10	1	3		1	1	
Red Lodge	3,026	41	13.55	24	21		3	10					1	6
Whitefish	2,803	64	22.83	20	18	1	1	18					3	23
Roundup	2,577	47	18.24	20	19	1		8	1			1	1	16
Laurel	2,558	71	27.76	21	17		4	24				1		25
Less than 2,500 population	69,875	1,203	17.22	629	613	2	14	140	8		2	20	10	394

[1] For an explanation of the population used in computing per capita figures, see text discussion, p v.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
Grand total	**$42,726**	**$79.47**	**$28,931**	**$3,760**	**$1,827**	**$503**	**$4,448**	**$2,411**	**$14,324**	**$168**	**$122**	**$1,169**	**$1,199**	**$1,136**	**$2,972**	**$8,687**
State government	14,516	27.00	7,446	592	455	194	1,718	856	2,620	5	1	829	176		385	6,685
Counties	10,905	20.28	8,865	2,662	555	93	2,017	1,551	1,078	32			877	6	1,145	889
Cities and towns	4,998	19.80	2,613	506	802	216	704	4		131	121		129	1,130	794	461
School districts	11,635	(1)	10,626						10,626						503	506
Irrigation districts	520	(1)	333									333			90	97
Other civil divisions	152	(1)	48		15		9					7	17		55	49
BEAVERHEAD	412	61.92	342	45	18	2	64	25	172	1			15	7	22	41
County	218	32.76	175	41	10	1	47	25	37				14		5	38
Cities and towns	45	15.62	32	4	8	1	17			1			1	7	5	1
School districts	149	(1)	135						135						12	2
BIG HORN	362	41.14	269	48	15	2	15	18	163	5			3	18	47	28
County	143	16.25	98	43	10	1	14	18	4	5			3		21	24
Cities and towns	36	23.35	12	5	5	1	1							18	5	1
School districts	172	(1)	159						159						11	2
Other civil divisions	11	(1)													10	1
BLAINE	413	45.86	338	53	11	2	44	15	158	2	1	33	19	12	51	12
County	150	16.66	126	46	8	1	38	15	4	2			12		23	1
Cities and towns	43	21.20	18	7	3	1	6				1			12	10	3
School districts	167	(1)	154						154						5	8
Irrigation districts	43	(1)	33									33			10	
Other civil divisions	10	(1)	7										7		3	

[1] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in *thousands*]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
BROADWATER	$197	$71.95	$183	$26	$6	$1	$28	$10	$95			$14	$3	$2	$10	$2
County	97	35.43	91	25	5	1	25	10	22				3		5	1
Cities and towns	9	12.24	5	1	1		3							2	2	
School districts	75	(1)	73						73						1	1
Irrigation districts	16	(1)	14									14			2	
CARBON	548	43.59	455	63	12	4	49	24	292	$2		2	7	6	44	43
County	220	17.50	153	37	9		45	24	31				7		29	38
Cities and towns	53	10.88	39	26	3	4	4			2				6	8	
School districts	273	(1)	261						261						7	5
Irrigation districts	2	(1)	2									2				
CARTER	194	46.19	173	30	7	1	23	7	102				3		11	10
County	101	24.05	84	29	7	1	22	7	15				3		10	7
Cities and towns	2	4.21	2	1			1									
School districts	91	(1)	87						87						1	3
CASCADE	2,574	61.58	1,793	185	162	38	161	217	870	14	$27	16	103	393	204	184
County	732	17.51	572	139	34	8	96	217	8				70		57	103
Cities and towns	849	27.21	339	46	128	30	65			14	27		29	393	91	26
School districts	973	(1)	862						862						56	55
Irrigation districts	16	(1)	16									16				
Other civil divisions	4	(1)	4										4			
CHOUTEAU	543	62.88	481	61	11	2	81	36	269	6	1		14	12	45	5
County	268	31.04	227	49	9	2	76	36	36	6			13		38	3
Cities and towns	36	17.81	21	12	2		5				1		1	12	3	
School districts	239	(1)	233						233						4	2

CUSTER	729	64.85	571	79	37	8	85	27	299	6	7	8	15	67	68	23
County	286	25.44	251	57	10	2	61	27	82				12	3	21	11
Cities and towns	193	25.90	95	22	27	6	24			6	7		3	64	25	9
School districts	233	(1)	217						217						13	3
Irrigation districts	17	(1)	8									8			9	
DANIELS	232	41.43	184	33	7	2	13	20	104		1		4	3	38	7
County	103	18.39	76	31	6	1	10	20	4				4		21	6
Cities and towns	14	11.12	7	2	1	1	2				1			3	4	
School districts	114	(1)	100						100						13	1
Other civil divisions	1	(1)	1				1									
DAWSON	583	58.30	468	52	20	1	101	23	252	1	4		14	19	60	36
County	257	25.70	205	47	9		57	23	56				13		34	18
Cities and towns	105	22.68	66	5	11	1	43			1	4		1	19	7	13
School districts	220	(1)	196						196						19	5
Irrigation districts																
Other civil divisions	1	(1)	1				1									
DEER LODGE	497	30.12	437	73	40	4	44	30	220	8	5		13	2	22	36
County	174	10.55	128	48	9	2	25	30	2				12		11	35
Cities and towns	97	7.70	91	25	31	2	19			8	5		1	2	4	
School districts	226	(1)	218						218						7	1
FALLON	263	57.17	213	32	8	1	35	7	118	1			11	5	36	9
County	118	25.65	90	29	6	1	31	7	4	1			11		22	6
Cities and towns	23	15.65	9	3	2		4							5	9	
School districts	122	(1)	114						114						5	3
FERGUS	995	60.19	829	119	37	7	106	52	454	4	5		45	17	107	42
County	466	28.19	391	110	19	2	90	52	78				40		74	1
Cities and towns	129	19.99	61	9	17	5	16			4	5		5	17	15	36
School districts	399	(1)	376						376						18	5
Other civil divisions	1	(1)	1		1											
FLATHEAD	989	50.98	795	91	31	5	106	59	461	5	5	8	24	39	60	95
County	406	20.93	358	65	13	2	72	59	124				23		35	13
Cities and towns	223	23.39	92	26	18	3	34			5	5		1	39	18	74
School districts	350	(1)	337						337						5	8
Irrigation districts	10	(1)	8									8			2	
Other civil divisions																
GALLATIN	930	57.41	713	81	38	8	76	36	414	6	3		51	31	69	117
County	387	23.89	296	63	15	6	67	36	69				40		20	71
Cities and towns	145	16.53	72	18	23	2	9			6	3		11	31	34	8
School districts	398	(1)	345						345						15	38
Other civil divisions																

[1] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—*Continued*

[Totals expressed *in thousands*]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										*Operation* and maintenance of *public*-service enterprises	*Interest*	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
GARFIELD	$223	$52.45	$209	$27	$6	$1	$27	$11	$133				$4		$8	$6
County	115	27.05	103	27	6	1	27	11	27				4		7	5
School districts	108	(1)	106						106						1	1
GLACIER	312	56.73	242	45	14	1	24	12	134			$1	11	$9	36	25
County	118	21.45	96	42	11	1	18	12	3				9		17	5
Cities and towns	36	17.85	14	3	3		6						2	9	11	2
School districts	157	(1)	131						131						8	18
Irrigation districts	1	(1)	1									1				
GOLDEN VALLEY	150	70.56	119	21	5	1	10	5	73				4	1	29	1
County	71	33.40	46	20	5	1	8	5	3				4		24	1
Cities and towns	4	9.09	2	1			1							1	1	
School districts	73	(1)	70						70						3	
Irrigation districts	1	(1)													1	
Other civil divisions	1	(1)	1				1									
GRANITE	210	69.70	173	27	9		24	11	96				6	8	26	3
County	120	39.83	96	25	9		21	11	24				6		23	1
Cities and towns	14	10.77	5	2			3							8	1	
School districts	76	(1)	72						72						2	2
HILL	610	44.28	473	68	35	3	47	31	233	$4	$4		48	27	69	41
County	173	12.56	151	55	9	1	37	31	4				14		16	6
Cities and towns	135	20.38	92	13	25	2	10			4	4		34	27	10	6
School districts	250	(1)	229						229						19	2
Other civil divisions	52	(1)	1		1										24	27

JEFFERSON	256	61.94	229	28	10		35	17	125				14	7	13	7
County	122	29.52	117	26	10		34	17	16				14		3	2
Cities and towns	12	8.11	3	2			1							7	2	
School districts	121	(1)	109						109						7	5
Irrigation districts	1	(1)													1	
JUDITH BASIN	231	53.65	240	38	8		32	11	147				4	2	34	5
County	114	21.76	91	36	6		30	11	4				4		20	3
Cities and towns	11	14.69	5	2	1		2							2	4	
School districts	155	(1)	143						143						10	2
Other civil divisions	1	(1)	1		1											
LAKE	409	42 16	319	42	12	2	22	15	177	1	1	40	7	16	48	26
County	134	13.81	89	38	9	1	17	15	3				6		24	21
Cities and towns	40	20.08	15	4	3	1	4			1	1		1	16	9	
School districts	192	(1)	174						174						13	5
Irrigation districts	42	(1)	40									40			2	
Other civil divisions	1	(1)	1				1									
LEWIS AND CLARK	1,170	64.20	852	143	86	24	154	55	327	9	3		51	75	79	164
County	317	17.39	287	103	19	3	59	55	5				43		19	11
Cities and towns	502	39.09	242	40	67	21	95			9	3		7	75	35	150
School districts	350	(1)	322						322						25	3
Other civil divisions	1	(1)	1										1			
LIBERTY	136	61.87	120	24	6	1	16	5	67				1	4	12	
County	62	28 21	53	23	6	1	14	5	3				1		9	
Cities and towns	8	20.67	2	1			1							4	2	
School districts	65	(1)	64						64						1	
Other civil divisions	1	(1)	1				1									
LINCOLN	390	55.01	353	36	12	1	69	22	164	5	1	36	7	5	19	13
County	160	22.57	146	31	6	1	60	22	15	5			6		5	9
Cities and towns	27	8.68	19	5	5		7				1		1	5	3	
School districts	158	(1)	149						149						5	4
Irrigation districts	42	(1)	36									36			6	
Other civil divisions	3	(1)	3		1		2									
MCCONE	207	43.13	184	32	7	3	26	13	100				3	4	7	12
County	98	20.42	83	31	7	3	22	13	4				3		4	11
Cities and towns	9	17.34	5	1			4							4		
School districts	100	(1)	96						96						3	1
Other civil divisions																
MADISON	299	47.29	258	42	10	1	46	20	137	2				5	15	21
County	137	21.67	116	41	8	1	43	20	1	2					5	16
Cities and towns	12	8.37	6	1	2		3							5	1	
School districts	150	(1)	136						136						9	5

[1] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
MEAGHER	$159	$69.98	$122	$26	$7	$1	$14	$8	$64				$2	$5	$29	$3
County	78	34.33	56	24	6	1	14	8	1				2		21	1
Cities and towns	10	17.39	3	2	1									5	2	
School districts	70	(1)	63						63						5	2
Other civil divisions	1	(1)													1	
MINERAL	152	93.48	104	19	6	1	18	10	46				4		4	44
County	104	63.96	58	19	5	1	17	10	2				4		4	42
Cities and towns	2	7.25	2		1		1									
School districts	46	(1)	44						44							2
MISSOULA	1,098	49.24	930	114	81	11	77	72	506	$20	$7		42	11	119	38
County	483	21.66	389	84	20	6	44	72	123				40	2	54	38
Cities and towns	222	14.80	158	30	61	5	33			20	7		2	9	55	
School districts	392	(1)	383						383						9	
Irrigation districts	1	(1)													1	
Other civil divisions																
MUSSELSHELL	380	52.47	318	44	11	5	29	17	191	1	1		19	10	50	2
County	153	21.13	110	37	7	2	23	17	5				19		42	1
Cities and towns	36	12.89	22	7	4	3	6			1	1			10	4	
School districts	191	(1)	186						186						4	1
Other civil divisions																
PARK	563	51.55	456	48	33	7	55	27	267	5	4		10	56	36	15
County	196	17.95	174	37	10	1	36	26	56				8		11	11
Cities and towns	148	22.11	70	11	22	6	19	1		5	4		2	56	22	
School districts	218	(1)	211						211						3	4
Other civil divisions	1	(1)	1		1											

PETROLEUM	132	64.55	110	29	5		15	3	56				2		14	8
County	72	35.21	55	28	5		14	3	3				2		9	8
Cities and towns	5	12.25	2	1			1								3	
School districts	55	(1)	53						53						2	
PHILLIPS	418	50.93	326	59	9	3	28	22	176	2		$20	7	10	39	43
County	182	22.17	122	55	7	2	24	22	4	2			6		29	31
Cities and towns	27	12.88	12	4	2	1	4						1	10	4	1
School districts	186	(1)	172						172						6	8
Irrigation districts	23	(1)	20									20				3
PONDERA	384	53.33	304	44	21	3	65	16	145				10	22	51	7
County	158	21.94	131	40	13	1	48	16	4				9		22	5
Cities and towns	73	35.20	31	4	8	2	17							22	20	
School districts	152	(1)	141						141						9	2
Other civil divisions	1	(1)	1										1			
POWDER RIVER	151	37.75	138	20	5	1	12	7	91				2		7	6
County	58	14.50	50	20	5	1	12	7	3				2		7	1
School districts	93	(1)	88						88							5
Other civil divisions																
POWELL	333	53.69	288	40	11	2	32	14	176	2			11		24	21
County	150	24.19	135	36	8	1	25	14	41				10		13	2
Cities and towns	44	12.54	18	4	3	1	7			2			1		10	16
School districts	139	(1)	135						135						1	3
PRAIRIE	217	54.25	185	24	7	1	30	7	107		1	2	6	1	7	24
County	100	25.00	75	23	6	1	28	7	4				6	1	2	22
Cities and towns	6	7.70	5	1	1		2				1					1
School districts	109	(1)	103						103						5	1
Irrigation districts	2	(1)	2									2				
RAVALLI	454	43.65	365	43	16	2	52	22	185	2		29	14	5	38	46
County	163	15.67	140	37	11	1	52	22	3				14		21	2
Cities and towns	21	7.46	14	6	5	1				2				5	2	
School districts	200	(1)	182						182						13	5
Irrigation districts	70	(1)	29									29			2	39
RICHLAND	378	38.97	342	50	13	1	40	18	204	1			15	5	20	11
County	143	14.74	123	45	9	1	30	18	5				15		13	7
Cities and towns	29	11.21	20	5	4		10			1				5	4	
School districts	206	(1)	199						199						3	4
Irrigation districts																
ROOSEVELT	475	44.39	382	57	14	2	39	29	229		1		11	9	67	17
County	181	16.92	136	45	10	2	33	29	6				11		39	6
Cities and towns	46	11.43	23	12	4		6				1			9	13	1
School districts	248	(1)	223						223						15	10
Other civil divisions																

[1] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
ROSEBUD	$525	$71.46	$330	$53	$14	$4	$29	$23	$167	$4	----	$23	$13	$11	$67	$117
County	194	26.41	133	51	11	1	25	23	5	4	----	----	13	----	24	37
Cities and towns	103	64.74	12	2	3	3	4	----	----	----	----	----	----	11	22	58
School districts	186	(1)	162	----	----	----	----	----	162	----	----	----	----	----	16	8
Irrigation districts	28	(1)	23	----	----	----	----	----	----	----	----	23	----	----	5	----
Other civil divisions	14	(1)	----	----	----	----	----	----	----	----	----	----	----	----	----	14
SANDERS	374	64.48	321	33	10	1	53	16	173	1	----	12	22	----	24	29
County	146	25.17	119	31	9	1	38	16	3	----	----	----	21	----	10	17
Cities and towns	20	13.92	20	2	1	----	15	----	----	1	----	----	1	----	----	----
School districts	196	(1)	170	----	----	----	----	----	170	----	----	----	----	----	*14*	12
Irrigation districts	12	(1)	12	----	----	----	----	----	----	----	----	12	----	----	----	----
SHERIDAN	483	48.79	352	49	9	2	27	33	213	2	$1	----	16	11	45	75
County	181	18.28	135	45	8	1	25	33	5	2	----	----	16	----	39	7
Cities and towns	22	10.00	9	4	1	1	2	----	----	----	1	----	----	11	1	1
School districts	280	(1)	208	----	----	----	----	----	208	----	----	----	----	----	*5*	67
SILVER BOW	2,177	38.21	1,872	305	249	77	204	168	725	20	6	----	118	----	241	64
County	763	13.39	688	241	37	14	116	167	4	2	----	----	107	----	28	47
Cities and towns	665	15.99	454	64	203	63	88	1	----	18	6	----	11	----	202	9
School districts	735	(1)	721	----	----	----	----	----	721	----	----	----	----	----	11	3
Other civil divisions	14	(1)	9	----	9	----	----	----	----	----	----	----	----	----	----	*5*
STILLWATER	323	51.66	244	40	9	1	24	13	143	1	----	1	12	10	45	24
County	144	23.03	95	38	8	1	19	13	5	1	----	----	10	----	31	18
Cities and towns	19	22.78	8	2	1	----	3	----	----	----	----	----	2	10	1	----
School districts	155	(1)	138	----	----	----	----	----	138	----	----	----	----	----	11	6
Irrigation districts	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----
Other civil divisions	5	(1)	3	----	----	----	2	----	----	----	----	1	----	----	2	----

SWEET GRASS	229	58.06	203	23	11	1	30	5	125	1	2		5	5	16	5
County	108	27.38	91	20	7	1	24	5	29				5		15	2
Cities and towns	22	17.97	16	3	4		6			1	2			5	1	
School districts	99	(1)	96						96							
TETON	357	58.52	319	44	9	1	43	15	193		1	8	5	5	25	8
County	178	29.18	152	42	7	1	40	15	42				5		20	6
Cities and towns	13	14.04	8	2	2		3				1			5		
School districts	158	(1)	151						151						5	2
Irrigation districts	8	(1)	8									8				
TOOLE	628	87.22	392	85	15	4	60	23	167			1	37	25	68	143
County	256	35.56	203	77	10	1	55	23	5				32		32	21
Cities and towns	71	22.40	26	8	5	3	5						5	25	20	
School districts	293	(1)	162						162						9	122
Irrigation districts	8	(1)	1									1			7	
TREASURE	109	65.62	77	16	4	1	6	2	39			8	1	5	21	6
County	34	20.47	31	15	4	1	6	2	2				1		3	
Cities and towns	9	34.88	1	1										5	3	
School districts	39	(1)	37						37						1	1
Irrigation districts	27	(1)	8									8			14	5
VALLEY	534	47.26	425	69	16	1	30	24	244	3		19	19	13	46	50
County	182	16.11	141	57	12	1	25	24	5				17		20	21
Cities and towns	43	14.38	23	12	3		5			3				13	7	
School districts	283	(1)	239						239						15	29
Irrigation districts	19	(1)	19									19				
Other civil divisions	7	(1)	3		1								2		4	
WHEATLAND	215	57.32	180	32	9	1	20	8	104				6	7	17	11
County	80	21.33	69	30	5	1	16	8	3				6		10	1
Cities and towns	28	15.90	10	2	4		4							7	1	10
School districts	107	(1)	101						101						6	
WIBAUX	132	47.71	119	19	4	1	10	6	76				3	1	5	7
County	62	22.41	58	19	4	1	9	6	16				3		3	1
Cities and towns	10	16.16	1				1							1	2	6
School districts	60	(1)	60						60							
YELLOWSTONE	1,716	55.35	1,266	139	94	48	125	113	536	16	29	59	107	113	173	164
County	489	15.77	401	109	21	2	53	111	6				99		21	67
Cities and towns	492	25.34	274	30	73	46	72	2		16	29		6	113	76	29
School districts	583	(1)	530						530						37	16
Irrigation districts	131	(1)	53									53			28	50
Other civil divisions	21	(1)	8									6	2		11	2

[1] Not computed.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR TOWN	GOVERNMENTAL-COST PAYMENTS												
	Total	Per capita	Operation and maintenance of general departments									Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Libraries	Recreation	Miscellaneous			
Grand total	$4,998	$19.80	$2,613	$506	$802	$216	$704	$4	$131	$121	$129	$1,130	$794	$461
30,000 population and over	657	16.62	447	62	201	63	85	1	18	6	11	----------	201	9
Butte	657	16.62	447	62	201	63	85	1	18	6	11	----------	201	9
8,000 to 30,000 population	2,072	24.18	1,073	157	355	103	276	2	66	70	44	561	252	186
Great Falls	827	27.85	328	41	126	30	62	----------	14	27	28	387	90	22
Billings	433	26.08	259	25	70	45	68	2	15	28	6	91	69	14
Missoula	222	14.80	158	30	61	5	33	----------	20	7	2	9	55	----------
Anaconda	97	7.70	91	25	31	2	19	----------	8	5	1	2	4	----------
Helena	493	41.77	237	36	67	21	94	----------	9	3	7	72	34	150
2,500 to 8,000 population	1,184	20.65	601	118	153	34	167	1	37	33	58	261	145	177
Miles City	191	26.62	93	21	27	6	23	----------	6	7	3	64	25	9
Bozeman	111	16.19	61	12	21	2	7	----------	6	2	11	15	27	8
Livingston	147	23.00	70	11	22	6	19	1	5	4	2	56	21	----------
Havre	134	21.03	91	13	25	2	9	----------	4	4	34	27	10	6
Kalispell	159	26.09	63	9	17	2	26	----------	5	3	1	18	10	68
Lewistown	118	22.02	57	7	17	5	14	----------	4	5	5	14	11	36
Glendive	105	22.68	66	5	11	1	43	----------	1	4	1	19	7	13
Deer Lodge	44	12.54	18	4	3	1	7	----------	2	----------	1	----------	10	16
Red Lodge	32	10.58	21	10	2	4	3	----------	2	----------	----------	4	7	----------
Whitefish	57	20.34	26	15	1	1	7	----------	----------	2	----------	17	8	6
Roundup	32	12.42	21	6	4	3	6	----------	1	1	----------	8	3	----------
Laurel	54	21.11	14	5	3	1	3	----------	1	1	----------	19	6	15
Less than 2,500 population	1,085	15.53	492	169	93	16	176	----------	10	12	16	308	196	89

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS [a]	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	**$78,895**	**$41,834**	**$29,334**	**$7,727**	**$71,269**	**$132.57**
State government	10,834	5,833	----------	5,001	9,316	17.33
Counties	18,495	16,847	----------	1,648	15,113	28.11
Cities and towns	17,210	9,608	6,919	683	15,599	61.70
School districts	9,937	9,546	----------	391	8,951	(1)
Irrigation districts	21,266	----------	21,266	----------	21,182	(1)
Other civil divisions	1,153	----------	1,149	4	1,108	(1)
BEAVERHEAD	382	280	7	95	373	56.06
County	71	3	----------	68	71	10.67
Cities and towns	104	79	7	18	102	35.40
School districts	207	198	----------	9	200	(1)
BIG HORN	1,114	635	312	167	1,041	118.30
County	450	288	----------	162	399	45.34
Cities and towns	242	81	156	5	234	151.75
School districts	266	266	----------	----------	258	(1)
Other civil divisions	156	----------	156	----------	150	(1)
BLAINE	1,566	555	969	42	1,428	158.56
County	319	279	----------	40	207	22.98
Cities and towns	221	157	62	2	215	106.02
School districts	119	119	----------	----------	114	(1)
Irrigation districts	836	----------	836	----------	829	(1)
Other civil divisions	71	----------	71	----------	63	(1)
BROADWATER	229	167	42	20	206	75 24
County	94	93	----------	1	84	30.68
Cities and towns	65	51	----------	14	60	81.63
School districts	28	23	----------	5	23	(1)
Irrigation districts	42	----------	42	----------	39	(1)
CARBON	1,307	749	450	108	1,267	100.79
County	458	380	----------	78	446	35.48
Cities and towns	128	88	25	15	123	25.26
School districts	296	281	----------	15	280	(1)
Irrigation districts	425	----------	425	----------	418	(1)
CARTER	178	156	----------	22	110	26.19
County	155	142	----------	13	92	21.90
Cities and towns	9	9	----------	----------	5	10.53
School districts	14	5	----------	9	13	(1)
CASCADE	5,190	3,899	1,299	91	4,676	111.87
County	849	818	----------	31	722	17.27
Cities and towns	2,762	1,688	1,016	58	2,424	77.69
School districts	1,296	1,294	----------	2	1,247	(1)
Irrigation districts	263	----------	263	----------	263	(1)
Other civil divisions	20	----------	20	----------	20	(1)
CHOUTEAU	884	713	130	41	764	88.48
County	599	561	----------	38	511	59.18
Cities and towns	204	72	130	2	187	92 53
School districts	81	80	----------	1	66	(1)
CUSTER	1,314	568	738	8	900	80.06
County	331	323	----------	8	147	13.08
Cities and towns	512	233	279	----------	291	39.05
School districts	12	12	----------	----------	6	(1)
Irrigation districts	459	----------	459	----------	456	(1)
DANIELS	626	512	50	64	474	84.64
County	343	298	----------	45	203	36.25
Cities and towns	114	56	50	8	109	86.58
School districts	169	158	----------	11	162	(1)
Other civil divisions	----------	----------	----------	----------	----------	----------

[a] Omission from table 5 of any civil division listed in tables 1 or 3 indicates no debt reported for such division.

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Con.

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
DAWSON	$1,178	$856	$292	$30	$1,084	$108.40
County	596	572		24	527	52.70
Cities and towns	261	113	142	6	253	54.66
School districts	171	171			156	(1)
Irrigation districts	149		149		147	(1)
Other civil divisions	1		1		1	(1)
DEER LODGE	435	345	12	78	421	25.52
County	136	104		32	133	8.06
Cities and towns	133	75	12	46	132	10.48
School districts	166	166			156	(1)
FALLON	715	586	123	6	652	141.74
County	375	373		2	343	74.57
Cities and towns	278	154	123	1	252	171.43
School districts	62	59		3	57	(1)
FERGUS	2,435	1,990	350	95	2,318	140.22
County	1,355	1,279		76	1,305	78.94
Cities and towns	644	280	350	14	603	93.43
School districts	436	431		5	410	(1)
Other civil divisions						
FLATHEAD	1,167	803	151	213	1,108	57.11
County	570	440		130	536	27.63
Cities and towns	426	234	108	83	420	44.05
School districts	129	129			109	(1)
Irrigation districts	36		36		36	(1)
Other civil divisions	7		7		7	(1)
GALLATIN	1,406	926	453	27	1,246	76.91
County	372	370		2	287	17.72
Cities and towns	760	299	453	8	708	80.70
School districts	274	257		17	251	(1)
Other civil divisions						
GARFIELD	134	132		2	102	23.99
County	117	115		2	85	19.99
School districts	17	17			17	(1)
GLACIER	455	373	44	38	395	71.82
County	173	155		18	147	26.73
Cities and towns	149	92	44	13	121	59.99
School districts	133	126		7	127	(1)
GOLDEN VALLEY	530	420	110		489	230.01
County	364	364			335	157.57
Cities and towns	96	15	81		95	215.91
School districts	41	41			36	(1)
Irrigation districts	29		29		23	(1)
GRANITE	386	320	1	65	235	78.00
County	266	201		65	136	45.14
Cities and towns	57	56	1		56	43.08
School districts	63	63			43	(1)
HILL	1,728	864	798	66	1,640	119.06
County	297	290		7	257	18.66
Cities and towns	572	147	402	23	544	82.14
School districts	463	427		36	445	(1)
Other civil divisions	396		396		394	(1)
JEFFERSON	307	173	131	3	290	70.17
County	39	37		2	33	7.98
Cities and towns	34	19	14	1	32	21.64
School districts	117	117			108	(1)
Irrigation districts	117		117		117	(1)
JUDITH BASIN	532	501	22	9	414	79.04
County	304	300		4	194	37.04
Cities and towns	75	52	22	1	74	98.80
School districts	153	149		4	146	(1)

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Con.

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
LAKE	$706	$445	$33	$228	$689	$71.03
County	292	124		168	292	30.10
Cities and towns	168	126	30	12	165	82.83
School districts	243	195		48	229	(1)
Irrigation districts	3		3		3	(1)
LEWIS AND CLARK	1,523	1,160	316	47	1,459	80.06
County	304	290		14	300	16.46
Cities and towns	768	419	316	33	734	57.16
School districts	451	451			425	(1)
LIBERTY	141	125	5	11	88	40.04
County	68	62		6	24	10.92
Cities and towns	38	33	5		36	93.02
School districts	35	30		5	28	(1)
LINCOLN	345	186	154	5	293	41.33
County	54	53		1	11	1.55
Cities and towns	74	41	29	4	74	23.79
School districts	92	92			83	(1)
Irrigation districts	125		125		125	(1)
MCCONE	120	114		6	101	21.04
County	67	66		1	55	11.46
Cities and towns	9	9			9	17.34
School districts	43	39		4	36	(1)
Other civil divisions	1			1	1	(1)
MADISON	215	213		2	159	25.15
County	91	89		2	60	9.49
Cities and towns	20	20			17	11.85
School districts	104	104			82	(1)
MEAGHER	421	393	12	16	392	172.54
County	288	286		2	275	121.04
Cities and towns	52	34	4	14	47	81.74
School districts	73	73			62	(1)
Other civil divisions	8		8		8	(1)
MINERAL	54	54			46	28.29
County	40	40			33	20.30
School districts	14	14			13	(1)
MISSOULA	1,907	1,195	625	87	1,657	74.30
County	757	670		87	725	32.51
Cities and towns	913	316	597		858	57.20
School districts	209	209			48	(1)
Irrigation districts	21		21		19	(1)
Other civil divisions	7		7		7	(1)
MUSSELSHELL	1,216	985	180	51	1,159	160.04
County	816	797		19	791	109.22
Cities and towns	220	44	153	23	190	68.05
School districts	153	144		9	151	(1)
Other civil divisions	27		27		27	(1)
PARK	547	330	216	1	480	43.95
County	201	200		1	169	15.47
Cities and towns	273	57	216		250	37.35
School districts	73	73			61	(1)
PETROLEUM	371	253	103	15	357	174.57
County	131	131			127	62.10
Cities and towns	210	94	103	13	208	509.80
School districts	30	28		2	22	(1)
PHILLIPS	4,634	788	3,822	24	4,338	528.51
County	517	495		22	249	30.34
Cities and towns	128	60	68		121	57.70
School districts	235	233		2	214	(1)
Irrigation districts	3,754		3,754		3,754	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Con.

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
PONDERA	$1,012	$879	$82	$51	$893	$124.03
County	355	354		1	266	36.94
Cities and towns	427	305	82	40	418	201.54
School districts	230	220		10	209	(1)
Other civil divisions						
POWDER RIVER	104	90		14	59	14.75
County	94	80		14	51	12.75
School districts	10	10			8	(1)
Other civil divisions						
POWELL	477	363	21	93	399	64.33
County	241	217		24	219	35.31
Cities and towns	188	130	21	37	133	37.89
School districts	48	16		32	47	(1)
PRAIRIE	184	159	11	14	148	37.00
County	69	55		14	38	9.50
Cities and towns	11		11		10	12.84
School districts	104	104			100	(1)
Irrigation districts						
RAVALLI	1,332	667	634	31	1,289	123.94
County	353	328		25	342	32.88
Cities and towns	99	47	52		87	30.89
School districts	298	292		6	285	(1)
Irrigation districts	582		582		575	(1)
RICHLAND	2,847	364	2,458	25	2,773	285.85
County	249	244		5	191	19.69
Cities and towns	102	49	33	20	97	37.51
School districts	71	71			60	(1)
Irrigation districts	2,425		2,425		2,425	(1)
ROOSEVELT	1,316	996	231	89	1,037	96.92
County	638	570		68	449	41.96
Cities and towns	383	210	156	17	318	78.99
School districts	220	216		4	201	(1)
Other civil divisions	75		75		69	(1)
ROSEBUD	1,798	975	805	18	1,726	234.93
County	452	451		1	428	58.26
Cities and towns	309	202	101	6	298	187.30
School districts	333	322		11	298	(1)
Irrigation districts	704		704		702	(1)
Other civil divisions						
SANDERS	267	232	6	29	211	36.38
County	140	113		27	87	15.00
Cities and towns	7		5	2	7	4.87
School districts	119	119			116	(1)
Irrigation districts	1		1		1	(1)
SHERIDAN	995	819	3	173	707	71.41
County	735	603		132	481	48.59
Cities and towns	42	36	3	3	41	18.64
School districts	218	180		38	185	(1)
SILVER BOW	3,262	2,752	438	72	2,823	49.55
County	465	446		19	400	7.02
Cities and towns	2,527	2,106	371	50	2,264	54.44
School districts	200	200			89	(1)
Other civil divisions	70		67	3	70	(1)
STILLWATER	868	703	162	3	589	94.19
County	518	516		2	279	44.62
Cities and towns	28	15	13		16	19.18
School districts	173	172		1	149	(1)
Irrigation districts	111		111		110	(1)
Other civil divisions	38		38		35	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Con.

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
SWEET GRASS	$267	$258	$9	----	$239	$60.60
County	236	236	----	----	213	54.01
Cities and towns	22	13	9	----	20	16.34
School districts	9	9	----	----	6	(1)
TETON	8,384	433	7,937	$14	8,291	1,359.18
County	300	295	----	5	219	35.90
Cities and towns	34	34	----	----	31	33.48
School districts	113	104	----	9	104	(1)
Irrigation districts	7,937	----	7,937	----	7,937	(1)
TOOLE	1,218	863	244	111	968	134.44
County	548	496	----	52	328	45.56
Cities and towns	358	176	132	50	352	111.04
School districts	200	191	----	9	176	(1)
Irrigation districts	112	----	112	----	112	(1)
TREASURE	593	112	480	1	587	353.40
County	29	29	----	----	27	16.26
Cities and towns	70	49	21	----	69	267.44
School districts	35	34	----	1	32	(1)
Irrigation districts	459	----	459	----	459	(1)
VALLEY	1,885	636	1,083	166	1,813	160.44
County	228	165	----	63	220	19.47
Cities and towns	165	97	39	29	142	47.48
School districts	448	374	----	74	411	(1)
Irrigation districts	968	----	968	----	968	(1)
Other civil divisions	76	----	76	----	72	(1)
WHEATLAND	365	299	59	7	347	92.51
County	179	179	----	----	174	46.39
Cities and towns	110	45	59	6	105	59.63
School districts	76	75	----	1	68	(1)
WIBAUX	97	91	1	5	89	32.16
County	51	50	----	1	49	17.71
Cities and towns	32	27	1	4	26	42.00
School districts	14	14	----	----	14	(1)
YELLOWSTONE	4,392	1,645	2,720	27	4,114	132.71
County	356	332	----	24	341	11.00
Cities and towns	1,578	764	812	2	1,416	72.92
School districts	550	549	----	1	509	(1)
Irrigation districts	1,708	----	1,708	----	1,664	(1)
Other civil divisions	200	----	200	----	184	(1)

[1] Not computed.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR TOWN	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	**$17,210**	**$9,608**	**$6,919**	**$683**	**$15,599**	**$61.79**
30,000 population and over	2,511	2,106	371	34	2,248	56.87
Butte	2,511	2,106	371	34	2,248	56.87
8,000 to 30,000 population	5,751	3,069	2,584	98	5,191	60.57
Great Falls	2,670	1,677	971	22	2,334	78.59
Billings	1,361	671	688	2	1,223	73.67
Missoula	913	316	597	----	858	57.20
Anaconda	133	75	12	46	132	10.48
Helena	674	330	316	28	644	54.56
2,500 to 8,000 population	3,660	1,507	1,973	180	3,199	55.78
Miles City	506	227	279	----	290	40.42
Bozeman	440	208	229	3	404	58.94
Livingston	261	45	216	----	238	37.24
Havre	570	147	400	23	542	85.06
Kalispell	293	165	56	72	291	47.75
Lewistown	536	229	293	13	497	92.76
Glendive	261	113	142	6	253	54 66
Deer Lodge	188	130	21	37	133	37 89
Red Lodge	102	76	25	1	98	32.39
Whitefish	112	49	52	11	109	38.89
Roundup	192	25	153	14	168	65.19
Laurel	200	93	107	----	176	68.80
Less than 2,500 population	5,288	2,926	1,991	371	4,961	71.00

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Grand total	**$71,269**	**$65,229**	**$18,146**	**$132.57**	**$110.20**	**$43.29**
State government	9,316	7,579	1,513	17.33	12.80	3.73
Counties	15,113	27,340	6,492	28.11	44.78	15.49
Cities and towns	15,599	16,178	8,984	61.79	65.30	51.07
School districts	8,951	11,011	[1] 1,157	(2)	(2)	(2)
Irrigation districts	21,182	2,995	----------	(2)	(2)	----------
Other civil divisions	1,108	126	----------	(2)	(2)	----------
Beaverhead	373	460	184	56.06	60.49	27.41
Big Horn [3]	1,041	1,013	----------	118.30	131.39	----------
Blaine	1,428	892	197	158.56	85.26	(4)
Broadwater	206	504	123	75.24	155.52	32.62
Carbon	1,267	1,083	497	100.79	64.44	30.95
Carter [3]	110	233	----------	26 19	51.45	----------
Cascade	4,676	3,916	1,967	111.87	91.70	65.97
Chouteau	764	1,490	154	88.48	116.73	(4)
Custer	900	1,570	895	80.06	112.85	53.73
Daniels [3]	474	756	----------	84.64	145.47	----------
Dawson	1,084	1,166	261	108.40	110.64	16.25
Deer Lodge	421	286	372	25.52	17.95	27.89
Fallon [3]	652	928	----------	141.74	178.96	----------
Fergus	2,318	3,817	747	140.22	122.47	(4)
Flathead	1,108	1,490	853	57.11	66.38	38.20
Gallatin	1,246	2,203	674	76 91	134.94	43.37
Garfield [3]	102	269	----------	23.99	43.85	----------
Glacier [3]	395	759	----------	71 82	157.42	----------
Golden Valley [3]	489	795	----------	230.01	209.09	----------
Granite	235	319	181	78.00	71.09	61.54
Hill	1,640	1,224	241	119.06	75.92	(4)
Jefferson	290	267	68	70.17	51.39	12.02
Judith Basin [3]	414	417	----------	79 04	62 26	----------
Lake [5]	689	----------	----------	71.03	----------	----------
Lewis and Clark	1,459	1,814	1,686	80.06	97.24	74.20
Liberty [3]	88	314	----------	40.04	112.50	----------
Lincoln	293	610	336	41.33	68.78	77.56
McCone [3]	101	225	----------	21.04	41.50	----------
Madison	159	299	110	25.15	30.49	15 15
Meagher	392	566	120	172.54	196.18	(4)
Mineral [3]	46	262	----------	28.29	109.51	----------
Missoula	1,657	2,057	1,401	74 30	83.33	51.24
Musselshell	1,159	2,060	313	100.04	155.73	(4)
Park	480	1,214	363	43.95	105.75	30.70
Petroleum [5]	357	----------	----------	174.57	----------	----------
Phillips [3]	4,338	1,105	----------	528.51	102.80	----------
Pondera [3]	893	868	----------	124.03	130.99	----------
Powder River [3]	59	110	----------	14.75	28.84	----------
Powell	399	490	125	64.33	68.39	20.72
Prairie [3]	148	170	----------	37.00	40.45	----------
Ravalli	1,289	872	266	123 94	86.35	20.60
Richland [3]	2,773	588	----------	285.88	57.38	----------
Roosevelt [3]	1,037	1,731	----------	96.92	144.93	----------
Rosebud	1,726	1,857	470	234.93	211.00	49.85
Sanders	211	541	235	36 38	103.97	54.62
Sheridan [3]	707	1,089	----------	71 41	68.14	----------
Silver Bow	2,823	3,776	1,951	49.55	61.69	32.61
Stillwater [3]	589	1,232	----------	94.19	146.86	----------
Sweet Grass	239	446	187	60.60	82 27	43.13
Teton	8,291	918	251	1,359.18	135.36	22.86
Toole [3]	968	823	----------	134.44	191 48	----------
Treasure [3]	587	384	----------	353.40	175.39	----------
Valley	1,813	1,104	447	160.44	82.85	26.86
Wheatland [3]	347	595	----------	92.51	96.28	----------
Wibaux [3]	89	210	----------	32.16	59.27	----------
Yellowstone	4,114	3,463	958	132.71	106.40	(4)

[1] Includes only the debt of school districts outside of cities and towns having a population of 2,500 and over. *Debt on account of schools* in cities and towns with a population of 2,500 and over is included with city or town liabilities.
[2] Not computed.
[3] Organized since 1912.
[4] Not computed; population not estimated.
[5] Organized since 1922.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX						PER CAPITA ASSESSED VALUATION		
	1932				1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property	Other property					
State total	$410,635	$235,183	$77,093	$98,359	$460,843	$346,551	$763.82	$778 57	$826 75
Beaverhead	6,070	2,959	1,510	1,601	7,924	8,854	912.23	1,041.74	1,318.19
Big Horn [1]	4,878	1,959	1,068	1,851	6,460	----	554.32	837 57	----
Blaine	6,741	4,020	1,148	1,564	7,118	5,114	748.50	680.65	(2)
Broadwater	3,440	1,550	419	1,471	4,206	3,491	1,256.39	1,298 55	926.45
Carbon	7,314	3,930	1,355	2,029	7,533	7,483	581.82	448.41	466.19
Carter [1]	2,772	2,038	733	1	2,887	----	660.00	037.23	----
Cascade	35,397	24,951	6,128	4,318	32,774	24,824	846.82	767.52	832.33
Chouteau	9,524	6,040	1,179	2,305	10,752	5,356	1,102.95	842.63	(2)
Custer	8,787	5,154	1,457	2,176	9,785	18,113	781.62	703.45	1,087.25
Daniels [1]	3,190	2,168	518	504	2,829	----	569.64	544.07	----
Dawson	7,299	4,457	876	1,966	7,421	10,556	729.90	704.12	657.01
Deer Lodge	10,225	6,292	2,630	1,303	10,064	8,861	619.70	632.00	665.12
Fallon [1]	4,662	2,835	730	1,097	4,518	----	1,013.48	870.80	----
Fergus	11,460	7,768	1,702	1,990	20,919	15,494	693.24	671 23	(2)
Flathead	11,709	6,593	1,950	3,157	14,522	10,758	603.56	646.70	481.66
Gallatin	13,283	7,819	1,792	3,672	15,259	14,766	819.94	934.79	949.63
Garfield [1]	4,014	3,435	577	2	4,903	----	944.03	800.67	----
Glacier [1]	3,909	1,474	628	1,807	3,521	----	710.73	720.90	----
Golden Valley [1]	2,838	1,274	251	1.313	5,280	----	1,334.90	1,389.40	----
Granite	3,241	1,197	431	1,613	3,705	3,284	1,075.67	846.58	1,116.33
Hill	9,752	6,505	1,163	2,084	10,389	6,971	707.95	644.64	(2)
Jefferson	4,886	1,342	458	3,086	6,161	5,732	1,182.19	1,184.09	1,007.58
Judith Basin [1]	6,881	4,353	703	1,825	8,585	----	1,313.67	1,281.31	----
Lake [3]	4,072	2,727	994	651	----	----	419.79	----	----
Lewis and Clark	15,381	6,632	6,286	2,463	16,967	20,484	844.00	900.25	901.43
Liberty [1]	2,290	1,377	286	627	3,314	----	1,041.86	1,188.13	----
Lincoln	5,744	2,241	586	2,917	6,736	5,494	810.27	759.58	1,269.76
McCone [1]	4,814	4,212	445	157	4,870	----	1,002.92	899.43	----
Madison	5,299	3,214	1,018	1,067	6,523	6,391	838.05	862.38	884.12
Meagher	4,168	2,435	649	1,084	5,277	8,850	1,834.51	1,830.55	(2)
Mineral [1]	3,617	453	166	2,998	4,267	----	2,224 48	1,785.17	----
Missoula	15,322	8,259	3,332	3,731	17,749	17,870	687.09	718.81	653.56
Musselshell	4,450	2,462	847	1,141	7,042	8,311	614.47	532.36	(2)
Park	8,785	5,601	1,213	1,971	9,999	9,236	804.34	870.77	780.63
Petroleum [3]	2,601	1,640	827	134	----	----	1,271.88	----	----
Phillips [1]	5,920	3,453	770	1,697	6,756	----	721.25	628.40	----
Pondera [1]	5,712	3,114	1,679	919	5,151	----	793 33	777.07	----
Powder River [1]	3,008	2,259	745	4	2,952	----	752.00	770.70	----
Powell	6,196	2,914	837	2,445	7,065	6,125	999.03	985.84	1,011.43
Prairie [1]	5,015	2,765	530	1,720	5,161	----	1,253.75	1,228.74	----
Ravalli	5,190	3,498	932	760	6,659	6,291	499.04	659.42	487.10
Richland [1]	5,764	4,082	699	983	6,414	----	594.23	625.48	----
Roosevelt [1]	6,169	2,748	814	2,607	6,086	----	576.54	509.45	----
Rosebud	8,169	3,328	1,637	3,204	10,616	11,930	1,111.88	1,206.48	1,266.61
Sanders	6,889	2,635	1,158	3,096	7,731	5,062	1,187.76	1,484.37	1,176.54
Sheridan [1]	5,863	4,015	911	937	6,071	----	592.22	379.75	----
Silver Bow	25,665	14,257	7,685	3,723	30,392	42,636	450.51	496.56	712.49
Stillwater [1]	4,507	2,548	862	1,097	6,620	----	720.77	789.18	----
Sweet Grass	4,543	2,869	744	930	5,686	5,945	1,161.88	1,049.84	1,371.79
Teton	6,396	3,934	1,098	1,364	6,897	10,884	1,048.52	1,017.62	989.76
Toole [1]	8,297	2,451	3,606	2,240	5,565	----	1,152.36	1,294.18	----
Treasure [1]	2,023	1,175	193	655	2,220	----	1,217.94	1,014.63	----
Valley	8,085	4,881	1,180	2,024	8,426	10,596	715.49	632.23	636.65
Wheatland [1]	5,140	2,725	653	1,762	7,870	----	1,370.30	1,273.95	----
Wibaux [1]	2,362	1,562	242	558	3,034	----	853.63	854.32	----
Yellowstone	20,907	12,595	4,354	3,958	23,119	20,789	674.42	710.36	(2)

[1] Organized since 1912.
[2] Not computed; population not estimated.
[3] Organized since 1922.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX								AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1932						1922	1912	1932	1922	1912
	Total	State	County	Cities and towns	School districts	Other civil divisions					
State total	$26,317	$2,254	$6,664	$2,982	$11,384	$33	$26,008	$11,245	$6.41	$5.64	$3.24
Beaverhead	363	35	151	23	154	-------	355	282	5.98	4.48	3.19
Big Horn [1]	296	29	126	32	109	-------	309	-------	6.07	4.78	------
Blaine	434	38	186	34	176	-------	406	150	6.44	5.70	2.93
Broadwater	190	19	83	9	79	-------	237	104	5.52	5.63	2.98
Carbon	536	40	192	31	273	-------	440	315	7.33	5.84	4.21
Carter [1]	180	17	97	3	63	-------	157	-------	6.49	5.44	------
Cascade	2,315	191	716	417	991	-------	1,394	811	6.54	4.25	3.27
Chouteau	523	53	210	23	237	-------	555	127	5.49	5.16	2.37
Custer	590	49	226	91	224	-------	670	557	6.71	6.85	3.08
Daniels [1]	301	18	120	16	144	3	231	-------	9.44	8.27	------
Dawson	505	40	231	37	197	-------	538	348	6.92	7.25	3.30
Deer Lodge	538	55	183	90	210	-------	466	250	5.26	4.63	2.82
Fallon [1]	288	26	121	22	119	-------	251	-------	6.18	5.56	------
Fergus	938	63	409	65	400	1	1,120	514	8.18	5.35	3.32
Flathead	660	63	200	87	310	-------	813	465	5.64	5.60	4.32
Gallatin	774	72	247	92	363	-------	854	473	5.83	5.60	3.20
Garfield [1]	224	23	104	-------	97	-------	302	-------	5.58	6.16	------
Glacier [1]	277	22	102	28	125	-------	231	-------	7.09	6.56	------
Golden Valley [1]	197	16	102	3	75	1	313	-------	6.94	5 93	------
Granite	227	18	124	10	75	-------	208	138	7.00	5.48	4.20
Hill	586	53	149	70	313	1	509	206	6.01	5.77	2.96
Jefferson	243	27	96	6	114	-------	255	139	4.97	4.14	2.42
Judith Basin [1]	348	38	133	9	167	1	355	-------	5.06	4.14	------
Lake [2]	314	23	111	11	167	2	-------	-------	7.71	-------	------
Lewis and Clark	932	83	208	191	390	-------	1,015	686	6.06	5.98	3.35
Liberty [1]	153	13	70	7	63	-------	176	-------	6.68	5.31	------
Lincoln	354	30	142	17	163	2	403	171	6.16	5.98	3 11
McCone [1]	241	27	102	3	109	-------	238	-------	5.01	4.89	------
Madison	330	30	134	7	159	-------	314	154	6.23	4.81	2.41
Meagher	185	24	87	8	66	-------	231	196	4 44	4.38	2.21
Mineral [1]	202	19	95	1	87	-------	224	-------	5 58	5.25	------
Missoula	1,053	82	348	177	446	-------	1,070	623	6.87	6.03	3.49
Musselshell	379	24	186	20	149	-------	477	221	8.52	6.77	2.66
Park	505	48	175	81	200	1	546	273	5.75	5.46	2.96
Petroleum [2]	133	15	52	4	62	-------	-------	-------	5.11	-------	------
Phillips [1]	442	33	205	21	183	-------	444	-------	7.47	6.57	------
Pondera [1]	363	32	158	31	142	-------	261	-------	6.36	5.07	------
Powder River [1]	152	18	63	-------	70	1	162	-------	5.05	5.49	------
Powell	321	34	120	37	130	-------	314	193	5 18	4,44	3.15
Prairie [1]	219	28	72	9	110	-------	205	-------	4.37	3.97	------
Ravalli	435	29	171	25	210	-------	464	218	8.38	6.97	3.47
Richland [1]	409	31	151	26	201	-------	408	-------	7.10	6.36	------
Roosevelt [1]	556	31	258	42	222	-------	414	-------	9.01	7.30	------
Rosebud	527	45	223	21	225	13	595	307	6.45	5.60	2.57
Sanders	332	37	109	10	176	-------	451	194	4.82	5.83	3.83
Sheridan [1]	548	32	273	11	232	-------	406	-------	9.35	6.69	------
Silver Bow	2,048	137	562	609	737	3	1,953	1,700	7.98	6.44	3.99
Stillwater [1]	282	25	103	12	139	3	405	-------	6.25	6.12	------
Sweet Grass	200	26	79	12	83	-------	320	171	4.40	5.03	2.88
Teton	377	36	151	12	178	-------	418	271	5.89	6.06	2 49
Toole [1]	388	45	132	55	156	-------	316	-------	4.68	5 68	------
Treasure [1]	87	11	28	8	40	-------	176	-------	4.30	7 93	------
Valley	576	45	207	36	287	1	485	291	7.12	5.76	2.75
Wheatland [1]	254	27	89	13	125	-------	353	-------	4.94	4.49	------
Wibaux [1]	120	13	59	5	52	-------	149	-------	5.46	4.01	------
Yellowstone	1,358	113	373	262	610	-------	1,523	697	6.50	6.59	3.35

[1] Organized since 1912. [2] Organized since 1922.

NEBRASKA

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Nebraska relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 93 counties, the 529 cities and villages, the 7,255 school districts, the 631 townships and precincts, and the 98 other civil divisions (ditch, drainage, dike, flood protection, irrigation, metropolitan utility, and sanitary districts), or a total of 8,607 political units that have power to levy taxes or incur debt.

The data for Nebraska were compiled from reports on file in the offices of the State Auditor, the State Superintendent of Public Instruction, and the State Tax Commission, Lincoln, Nebr., and from reports secured by local agents and through correspondence.

Fiscal year.—For Nebraska the fiscal year reported for the State government is that ending June 30, 1932, while the statistics for the counties, the cities and villages, the school districts, the townships and precincts, and the other civil divisions are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Nebraska on January 1, 1932, was 1,386,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1932.—The following statement discloses that for Nebraska the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts by $1,404,553.

The excess of governmental costs over revenue receipts was 8 percent for the State government, 10.5 percent for the counties, and 3.7 percent for the school districts. For the cities and villages, the townships and precincts, and the other civil divisions, revenue receipts were in excess of governmental costs, the percent of excess being 13.4 for the cities and villages, 6.2 for the townships and precincts, and 18.4 for the other civil divisions.

Although the aggregate of governmental costs, including those for capital outlays, is more than the revenue receipts, the revenue receipts exceed governmental costs, exclusive of capital outlays, by $17,780,876.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Percent of total	Total	Percent of total	Total	Percent of total	Total	Percent of total
Total	$88,401,753	100.0	$89,806,306	100.0	$110,506,087	100.0	$48,522,664	100.0
State government	23,561,756	26.7	25,442,842	28.3	928,576	.8	6,198,215	12.8
Counties	16,010,954	18.1	17,694,920	19.7	6,485,575	5.9	8,690,221	17.9
Cities and villages	18,956,095	21.4	16,713,402	18.6	48,261,059	43.7	9,706,921	20.0
School districts	23,749,107	26.9	24,630,126	27.4	34,647,100	31.4	22,625,360	46.6
Townships and precincts	1,628,618	1.8	1,533,368	1.7	496,796	.4	1,195,431	2.5
Other civil divisions	4,489,223	5.1	3,791,648	4.2	19,686,981	17.8	100,516	.2

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Nebraska and all subdivisions of the State amounted to $88,401,753, or an average of $63.78 for each person in the State. Of this amount $23,561,756 was for the State; $16,016,954 for the counties; $18,956,095 for the cities and villages; $23,749,107 for the school districts; $1,628,618 for the townships and precincts; and $4,489,223 for the other civil divisions. The revenues collected include $46,635,270, general property taxes; $331,449, special taxes; $245,420, poll taxes; $11,624,615, licenses and permits; $3,419,503, special assessments; $9,030,471, subventions, donations, and pension assessments; $1,879,392, interest, rents, and highway privileges; $8,068,397, earnings of public service enterprises; $7,014,905, earnings of general departments; and $152,331, fines, forfeits, and escheats. Of the $9,030,471 classified as subventions, donations, and pension assessments, $5,211,982 represents subventions by the Federal Government to the State, principally for highways.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities and villages having a population of 2,500 and over.

General property taxes of the State, the counties, and urban places having a population of 2,500 and over amounted to $12,195,000 in 1912, $25,184,000 in 1922, and $22,933,263 in 1932, this being a decrease of 8.9 percent from 1922 to 1932, and an increase of 88.1 percent from 1912 to 1932. Special taxes amounted to $137,000 in 1912, $320,000 in 1922, and $331,449 in 1932. Poll taxes amounted to $200,000 in 1912, $237,000 in 1922, and $185,568 in 1932. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to $1,183,000 in 1912, $2,682,000 in 1922, and $11,552,715 in 1932. Special assessments amounted to $744,000 in 1912, $1,908,000 in 1922, and $2,084,124 in 1932.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Nebraska and all subdivisions of the State for 1932 amounted to $89,806,306, or an average expenditure of $64.80 per person. Of the total amount expended, $25,442,842 was disbursed by the State government; $17,694,920 by the counties; $16,713,402 by the cities and villages; $24,630,126 by the school districts; $1,533,368 by the townships and precincts; and $3,791,648 by the other civil divisions. The total comprises $60,359,533 for operation and maintenance of general departments; $5,507,868 for operation and maintenance of public service enterprises; $4,753,476 for interest on debt; and $19,185,429 for outlays or permanent improvements.

Payments for operation and maintenance of general departments for the government of the cities and villages are not shown by departments in tables 3 and 4, neither are those of townships and precincts in table 3, for the reason that for the most part, the reports secured for these units did not admit of this distribution. Payments for operation and maintenance of general departments for the government of the State, the counties, the school districts, and the other civil divisions are shown by departments in table 3. Expenditures for maintenance of schools other than schools of the State government may include certain other expenditures, such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data were limited to States, counties, and cities and villages or other incorporated places with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1932 the payments for operation and maintenance of general departments

and public service enterprises of the State, counties, and cities and villages having a population of 2,500 and over increased from $12,756,000 to $36,325,065, or 184.8 percent; interest payments, from $1,157,000 to $1,938,053 or 67.5 percent; and outlay payments, from $11,426,000 to $17,064,813, or 49.4 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the cities and villages, the school districts, the townships and precincts, and the other civil divisions, by counties.

Table 6 presents for the individual cities and villages, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking fund assets, for the year 1932. The aggregate debt of the cities and villages in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1932, 1922, and 1912, covering the gross debt less sinking fund assets—total and per capita—of the government of the State, the counties, the cities and villages, the school districts, the townships and precincts, and the other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all the minor civil divisions of the county.

For 1932 the combined gross debt of Nebraska and all subdivisions of the State less sinking fund assets set aside to meet such debt was $110,506,087, or an average per capita of $79.73. In 1922 the average per capita was $73.93, and in 1912, $29.80.

Of the total debt reported for 1932, $928,576 was for the State government; $6,485,575 for the counties; $48,261,059 for the cities and villages; $34,647,100 for the school districts; $496,796 for the townships and precincts; and $19,686,981 for the other civil divisions.

The gross debt of the State government, less sinking fund assets, decreased 10.5 percent from 1922 to 1932 and increased 148.3 percent from 1912 to 1932. Similar debt for all minor civil divisions combined increased 13.3 percent from 1922 to 1932 and 201.3 percent from 1912 to 1932.

ASSESSED VALUATIONS

In Nebraska all property subject to taxation is valued and assessed at its actual value, or its value in the market in the ordinary course of business. Property is assessed by county and precinct assessors. If the voters decide against the election of a county assessor, the duties devolve upon the county clerk. One precinct assessor is elected for each precinct, ward, or township, and such assessors are required to complete their work and deliver the rolls to the county treasurer for revision not later than the last Monday in May of each year.

The assessed valuation of all property in Nebraska subject to levies of the general property tax was $2,675,864,395 in 1932 as compared with $3,202,706,000 in 1922 and $463,372,000 in 1912. The per capita assessed valuation increased from $375.77 in 1912 to $2,422.07 in 1922, and decreased to $1,930.64 in 1932.

TAX LEVIES

State, county, and municipal taxes are collected by the county treasurer.

Under an act of 1933, all real property taxes levied for the State, or for any county, city, village, school district, or other political subdivision, are due and payable on January 1 following the date of levy. Personal property taxes levied become due and payable on November 1 next following the date of levy.

The total levies of the general property tax for the State and all subdivisions were $19,781,000 for 1912, $53,236,000 for 1922, and $48,522,664 for 1932, this being a per capita of $16.04, $40.26, and $35.01, respectively.

Of the total levies reported for 1932, $6,198,215 was for the State government; $8,696,221 for the counties; $9,706,921 for the cities and villages; $22,625,360 for the school districts; $1,195,431 for the townships and precincts; and $100,516 for the other civil divisions. The average rate of levy per $100 of the assessed valuation was $4.27 for 1912, $1.66 for 1922, and $1.81 for 1932.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS AND PRECINCTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS [a]	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes					Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Inheritance	Poll	Licenses and permits							
Grand total	**1,386,000**	**$88,402**	**$63 78**	**[2] $59,837**	**$46,635**	**$180**	**$245**	**$11,625**	**$3,420**	**$153**	**$8,765**	**$265**	**$1,879**	**$7,015**	**$8,068**
State government	1,386,000	23,562	17.00	[2] 15,155	5,928	56		9,019	41		5,212		1,090	2,064	
Counties	1,386,000	16,017	11 56	11,991	9,452	124	135	2,280	19	76	2,196		217	1,518	
Cities and villages	762,594	18,956	24.86	10,212	9,826		65	321	2,348	77	9	265	540	703	4,802
School districts		23,749	[3]	19,768	19,768						1,348			2,633	
Townships and precincts		1,629	[3]	1,598	1,548		45	5					1	29	1
Other civil divisions		4,489	[3]	113	113				1,012				31	68	3,265
ADAMS	26,900	1,139	42.34	633	582		6	45	45	3	57		8	66	327
County	26,900	169	6 28	92	50			42		1	37		4	35	
Cities and villages	17,836	589	33 02	210	201		6	3	45	2			4	1	327
School districts		342	[3]	292	292						20			30	
Townships and precincts		39	[3]	39	39										
ANTELOPE	15,206	457	30.05	355	328	1	2	24	4	1	41		1	42	13
County	15,206	157	10.32	124	100	1		23		1	23		1	8	
Cities and villages	4,807	43	8 95	25	24			1	4					1	13
School districts		216	[3]	165	165						18			33	
Townships and precincts		41	[3]	41	39		2								
ARTHUR	1,344	62	46.13	50	47			3			9		1	2	
County	1,344	21	15.63	17	14			3			2		1	1	
School districts		41	[3]	33	33						7			1	
BANNER	1,700	65	38.24	54	49			5			8			3	
County	1,700	25	14.71	20	15			5			4			1	
School districts		40	[3]	34	34						4			2	

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS AND PRECINCTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes					Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Inheritance	Poll	Licenses and permits							
BLAINE	1,584	$64	$40.40	$19	$15	----	$1	$3	----	----	$10	----	$2	$3	----
County	1,584	26	16.41	22	18	----	1	3	----	----	2	----	2	----	----
Cities and villages	212	1	4 72	1	1	----	----	----	----	----	----	----	----	----	----
School districts	----	37	(3)	26	26	----	----	----	----	----	8	----	----	3	----
BOONE	14,800	503	33.99	369	332	$8	4	25	$9	$1	38	----	4	66	$16
County	14,800	163	11.01	128	91	8	4	25	----	1	24	----	1	9	----
Cities and villages	4,740	91	19.20	56	56	----	----	----	9	----	----	----	3	7	16
School districts	----	249	(3)	185	185	----	----	----	----	----	14	----	----	50	----
BOX BUTTE	12,500	580	46.40	301	273	----	5	23	45	2	29	----	3	39	161
County	12,500	136	10.88	101	77	----	4	20	----	1	20	----	3	11	----
Cities and villages	7,694	270	35.09	57	53	----	1	3	45	1	----	----	----	6	161
School districts	----	174	(3)	143	143	----	----	----	----	----	9	----	----	22	----
BOYD	7,169	233	32 50	181	170	----	1	10	----	----	21	----	1	26	4
County	7,169	60	8.37	41	32	----	----	9	----	----	10	----	1	8	----
Cities and villages	2,360	30	12.71	26	25	----	----	1	----	----	----	----	----	----	4
School districts	----	121	(3)	92	92	----	----	----	----	----	11	----	----	18	----
Townships and precincts	----	22	(3)	22	21	----	1	----	----	----	----	----	----	----	----
BROWN	5,772	187	32 40	133	124	----	1	8	1	----	21	----	2	24	6
County	5,772	55	9.53	38	30	----	----	8	----	----	8	----	2	7	----
Cities and villages	2,544	29	11.40	20	19	----	1	----	1	----	----	----	----	2	6
School districts	----	103	(3)	75	75	----	----	----	----	----	13	----	----	15	----
BUFFALO	24,400	1,056	43.28	845	790	1	5	49	37	1	62	----	2	80	29
County	24,400	258	10.57	199	155	1	----	43	----	1	40	----	2	16	----
Cities and villages	13,759	255	18.53	183	176	----	1	6	37	----	----	----	----	6	29
School districts	----	417	(3)	338	338	----	----	----	----	----	22	----	----	57	----
Townships and precincts	----	126	(3)	125	121	----	4	----	----	----	----	----	----	1	----

BURT	13,100	592	45.19	395	374	1		20	83		34		$3	37	40
County	13,100	135	10.31	97	80	1		16	1		22		2	13	
Cities and villages	5,357	120	22.40	68	66			2	10					2	40
School districts		196	(3)	163	163						12			21	
Townships and precincts		67	(3)	67	65			2							
Other civil divisions		74	(3)						72				1	1	
BUTLER	14,410	524	36.36	399	368	1	1	29	6		39		3	41	36
County	14,410	167	11.59	133	104	1		28			25		3	6	
Cities and villages	5,569	90	16.16	45	44			1	6					3	36
School districts		204	(3)	159	159						14			31	
Townships and precincts		63	(3)	62	61		1							1	
CASS	17,684	658	37.21	530	495	1	7	27	1	1	47		5	63	11
County	17,684	243	13.74	185	151	1	6	27		1	29		5	23	
Cities and villages	8,350	99	11.86	84	83		1		1					3	11
School districts		310	(3)	255	255						18			37	
Townships and precincts		6	(3)	6	6										
CEDAR	16,500	587	35.58	436	411			25	6	1	43	$2	5	47	47
County	16,500	236	14.30	194	170			24		1	26		5	10	
Cities and villages	5,336	112	20.99	56	55			1	1			2		6	47
School districts		234	(3)	186	186						17			31	
Other civil divisions		5	(3)						5						
CHASE	5,600	208	37.14	162	150		2	10			18			9	19
County	5,600	61	10.89	48	37		2	9			10			3	
Cities and villages	1,861	32	17.20	13	12			1							19
School districts		115	(3)	101	101						8			6	
CHERRY	10,898	422	38.72	320	303	1		16	4	1	33		4	30	30
County	10,898	132	12.11	104	88	1		15		1	15		3	9	
Cities and villages	3,416	62	18.15	30	29			1					1	1	30
School districts		224	(3)	186	186						18			20	
Other civil divisions		4	(3)						4						
CHEYENNE	10,500	538	51.24	398	370		7	21	7	1	31		4	53	44
County	10,500	193	18.38	138	115		4	19			18		2	35	
Cities and villages	4,942	106	21.45	52	47		3	2	7	1			2		44
School districts		239	(3)	208	208						13			18	
CLAY	13,571	571	42.08	383	356	1	2	24	9	2	39		2	95	41
County	13,571	184	13.56	107	83	1		23		1	25		2	49	
Cities and villages	6,193	120	19.38	68	66		1	1	9	1				1	41
School districts		236	(3)	177	177						14			45	
Townships and precincts		31	(3)	31	30		1								
COLFAX	11,434	497	43.47	286	256	1	4	25	15	1	29		3	38	125
County	11,434	143	12.51	109	82	1	4	22		1	21		2	10	
Cities and villages	5,462	192	35.15	50	47			3	15				1	1	125
School districts		162	(3)	127	127						8			27	

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS AND PRECINCTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes					Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Inheritance	Poll	Licenses and permits							
CUMING	14,400	$562	$39 03	$370	$338	$2	$1	$29	$24	$1	$37	$5	$5	$30	$90
County	14,400	160	11. 11	123	94	2		27		1	25		3	8	
Cities and villages	4,783	165	34. 50	44	42			2	24			5	2		90
School districts		159	(3)	128	128						12			19	
Townships and precincts		78	(3)	75	74		1							3	
CUSTER	26,189	1,025	39. 14	751	700		7	44	14	2	78		8	109	63
County	26,189	301	11 49	226	185			41		2	42		7	24	
Cities and villages	8,345	142	17. 02	64	61		1	2	14					1	63
School districts		462	(3)	345	345						36			81	
Townships and precincts		120	(3)	116	109		6	1					1	3	
DAKOTA	9,800	346	35 31	243	228	1		14	11	1	22			27	42
County	9,800	117	11. 94	89	74	1		14		1	14			13	
Cities and villages	5,218	85	16. 29	43	43										42
School districts		133	(3)	111	111						8			14	
Other civil divisions		11	(3)						11						
DAWES	11,700	460	39. 32	320	302		1	17	44	1	28		1	34	32
County	11,700	105	8. 97	77	61			16		1	16		1	10	
Cities and villages	6,661	159	23 87	91	89		1	1	35					1	32
School districts		184	(3)	152	152						12			20	
Other civil divisions		12	(3)						9					3	
DAWSON	18,200	667	36. 65	510	476	1	1	32	23	1	47		6	65	15
County	18,200	238	13. 08	194	162	1		31		1	30		5	8	
Cities and villages	8,657	103	11. 90	66	64		1	1	20				1	1	15
School districts		323	(3)	250	250						17			56	
Other civil divisions		3	(3)						3						
DEUEL	4,100	185	45 12	147	135	2		10			16		1	19	2
County	4,100	81	19 76	56	44	2		10			9		1	15	
Cities and villages	1,656	14	8 45	12	12										2
School districts		90	(3)	79	79						7			4	

DIXON	11,586	437	37.72	324	305		1	18	2		29		6	53	23
County	11,586	133	11.48	92	76			16			17		6	18	
Cities and villages	4,765	59	12.38	35	34			1						1	23
School districts		210	(3)	165	165						12			33	
Townships and precincts		33	(3)	32	30		1	1						1	
Other civil divisions		2	(3)						2						
DODGE	25,600	1,081	42.23	858	796	5	7	50	26	7	76		20	76	18
County	25,600	287	11.21	201	153	5		43		7	53		1	25	
Cities and villages	16,646	266	15.98	209	200		3	6	20				19		18
School districts		419	(3)	347	347						23			49	
Townships and precincts		103	(3)	101	96		4	1						2	
Other civil divisions		6	(3)						6						
DOUGLAS	237,800	17,094	71.88	10,773	10,203	26		544	1,082	60	423	253	450	735	3,288
County	237,800	2,583	10.86	1,950	1,552	26		372		7	302		32	292	
Cities and villages	220,087	6,605	30.01	4,732	4,560			172	924	53		253	421	199	23
School districts		4,455	(3)	4,091	4,091						121			243	
Other civil divisions		3,451	(3)						158				27	1	3,265
DUNDY	5,700	257	45.09	142	133	1	1	7	35	1	22		1	24	32
County	5,700	72	12.63	54	45	1	1	7		1	9		1	7	
Cities and villages	1,689	84	49.73	12	12				34		3			3	32
School districts		100	(3)	76	76						10			14	
Other civil divisions		1	(3)						1						
FILLMORE	12,971	441	34.00	318	293			25		1	39		4	63	16
County	12,971	141	10.87	96	72			24		1	23		4	17	
Cities and villages	4,975	62	12.46	44	43			1						2	16
School districts		184	(3)	125	125						16			43	
Townships and precincts		54	(3)	53	53									1	
FRANKLIN	9,094	325	35.74	231	213			18	1	1	24		2	28	38
County	9,094	98	10.78	73	56			17		1	17		2	5	
Cities and villages	3,446	64	18.57	25	24			1						1	38
School districts		135	(3)	106	106						7			22	
Townships and precincts		27	(3)	27	27										
Other civil divisions		1	(3)						1						
FRONTIER	8,114	294	36.23	244	229			15	5		25			14	6
County	8,114	122	15.04	107	92			15			14			1	
Cities and villages	2,324	31	13.34	20	20				5						6
School districts		141	(3)	117	117						11			13	
FURNAS	12,200	535	43.85	360	329	3	3	25	3	2	32		2	50	86
County	12,200	148	12.13	113	84	3	2	24		2	20		2	11	
Cities and villages	5,916	135	22.82	44	42		1	1	3					2	86
School districts		252	(3)	203	203						12			37	

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS AND PRECINCTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: *1932—Continued*

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes					Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Inheritance	Poll	Licenses and permits							
GAGE	30,300	$1,328	$43.83	$924	$345	$17	$1	$61	$43		$74		$5	$113	$169
County	30,300	336	11.09	243	171	17		55			48		3	42	
Cities and villages	16,439	384	23.36	165	158		1	6	43				2	5	169
School districts		516	(3)	426	426						26			64	
Townships and precincts		92	(3)	90	90									2	
GARDEN	5,200	209	40.19	162	145		1	16	13		20		2	10	2
County	5,200	70	13.46	54	40		1	13			8		2	6	
Cities and villages	1,262	15	11.89	13	10			3							2
School districts		110	(3)	95	95						12			3	
Other civil divisions		14	(3)						13					1	
GARFIELD	3,207	125	38.98	83	77			6			15			13	14
County	3,207	43	13.41	33	27			6			5			5	
Cities and villages	1,156	19	16.44	5	5										14
School districts		63	(3)	45	45						10			8	
GOSPER	4,287	144	33.59	118	109		1	8	1		11		1	13	
County	4,287	69	16.10	54	45		1	8			8		1	6	
Cities and villages	674	7	10.39	6	6				1						
School districts		68	(3)	58	58						3			7	
GRANT	1,427	88	61.67	69	65			4			5			6	8
County	1,427	29	20.32	25	21			4			3			1	
Cities and villages	384	11	28.65	3	3										8
School districts		48	(3)	41	41						2			5	
GREELEY	8,442	260	30.80	195	181			14	2		22		1	24	16
County	8,442	99	11.73	78	65			13	2		11		1	7	
Cities and villages	2,671	33	12.35	16	15			1						1	16
School districts		128	(3)	101	101						11			16	
HALL	27,700	1,542	55.67	938	872	2	6	58	50	$7	79		9	74	385
County	27,700	273	9.86	192	137	2		53		6	49		4	22	
Cities and villages	20,465	676	33.03	223	212		6	5	50	1			5	12	385
School districts		534	(3)	465	465						30			39	
Townships and precincts		59	(3)	58	58									1	

HAMILTON	12,159	479	39.39	363	334		4	25	8		29	$2	4	46	27
County	12,159	168	13.82	135	108		4	23			20		4	9	
Cities and villages	4,364	107	24.52	69	67			2	8			2		1	27
School districts		204	(3)	159	159						9			36	
HARLAN	8,957	388	43.32	272	258			14	11	1	23		1	36	44
County	8,957	96	10.72	74	61			13		1	14		1	6	
Cities and villages	3,329	78	23.43	23	22			1	11						44
School districts		183	(3)	144	144						9			30	
Townships and precincts		31	(3)	31	31										
HAYES	3,600	109	30.28	91	85			6			10			8	
County	3,600	50	13.89	38	32			6			6			6	
Cities and villages	428	2	4.67	2	2										
School districts		57	(3)	51	51						4			2	
HITCHCOCK	7,500	360	48.00	212	195		2	15	51	2	22		2	24	47
County	7,500	83	11.07	62	47		2	13		1	12		2	6	
Cities and villages	3,079	76	24.68	23	21			2	5	1					47
School districts		155	(3)	127	127						10			18	
Other civil divisions		46	(3)						46						
HOLT	16,509	514	31.13	364	352	1		31		2	42		3	59	24
County	16,509	152	9.21	111	81	1		29		1	22		2	16	
Cities and villages	5,505	52	9.45	27	25			2		1			1		23
School districts		261	(3)	198	198						20			43	
Townships and precincts		49	(3)	48	48										1
HOOKER	1,180	61	51.69	50	48			2		1	5		1	4	
County	1,180	24	20.34	19	17			2		1	2		1	1	
Cities and villages	524	3	5.73	3	3										
School districts		34	(3)	28	28						3			3	
HOWARD	10,020	305	30.44	249	227		5	17	2		28			22	4
County	10,020	121	12.08	99	79		4	16			18			4	
Cities and villages	3,350	29	8.66	23	21		1	1	2						4
School districts		155	(3)	127	127						10			18	
JEFFERSON	16,500	756	45.82	485	453		2	30		3	44		2	62	160
County	16,500	189	11.45	143	114			29		3	28		2	13	
Cities and villages	8,322	296	35.57	125	122		2	1						11	160
School districts		271	(3)	217	217						16			38	
JOHNSON	9,200	365	39.67	232	215			17	1		26		1	38	67
County	9,200	123	13.37	95	79			16			16		1	11	
Cities and villages	3,383	93	27.49	26	25			1							67
School districts		148	(3)	111	111						10			27	
Other civil divisions		1	(3)						1						

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS AND PRECINCTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes					Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Inheritance	Poll	Licenses and permits							
KEARNEY	8,094	$334	$41.27	$219	$203	----	$1	$15	$21	----	$25	----	$2	$14	$53
County	8,094	79	9.76	59	45	----	----	14	----	----	14	----	2	4	----
Cities and villages	2,676	91	34.01	35	34	----	----	1	3	----	----	----	----	----	53
School districts	----	125	(3)	104	104	----	----	----	----	----	11	----	----	10	----
Townships and precincts	----	21	(3)	21	20	----	1	----	----	----	----	----	----	----	----
Other civil divisions	----	18	(3)	----	----	----	----	----	18	----	----	----	----	----	----
KEITH	7,000	285	40.71	208	195	----	----	13	17	----	21	----	3	25	11
County	7,000	97	13.86	75	63	----	----	12	----	----	13	----	2	7	----
Cities and villages	2,467	37	15.00	19	18	----	----	1	5	----	----	----	1	1	11
School districts	----	136	(3)	114	114	----	----	----	----	----	8	----	----	14	----
Other civil divisions	----	15	(3)	----	----	----	----	----	12	----	----	----	----	3	----
KEYAPAHA	3,203	110	34.34	89	84	----	1	4	----	----	16	----	1	4	----
County	3,203	47	14.67	39	34	----	1	4	----	----	5	----	1	2	----
Cities and villages	379	1	2.64	1	1	----	----	----	----	----	----	----	----	----	----
School districts	----	62	(3)	49	49	----	----	----	----	----	11	----	----	2	----
KIMBALL	4,700	348	74.04	237	222	----	3	12	20	----	18	----	1	9	63
County	4,700	103	21.91	84	72	----	2	10	2	----	10	----	1	6	----
Cities and villages	2,331	93	39.90	30	27	----	1	2	----	----	----	----	----	----	63
School districts	----	134	(3)	123	123	----	----	----	----	----	8	----	----	3	----
Other civil divisions	----	18	(3)	----	----	----	----	----	18	----	----	----	----	----	----
KNOX	19,100	612	32.04	465	434	$1	3	27	4	$1	50	----	4	74	14
County	19,100	199	10.42	151	125	1	----	25	----	1	28	----	3	16	----
Cities and villages	6,209	72	11.60	50	47	----	1	2	3	----	----	----	1	4	14
School districts	----	264	(3)	190	190	----	----	----	----	----	22	----	----	52	----
Townships and precincts	----	76	(3)	74	72	----	2	----	----	----	----	----	----	2	----
Other civil divisions	----	1	(3)	----	----	----	----	----	1	----	----	----	----	----	----
LANCASTER	102,800	5,556	54.05	3,477	3,323	9	22	123	659	18	242	----	45	466	649
County	102,800	716	6.96	444	339	9	4	92	----	7	158	----	6	101	----
Cities and villages	83,658	2,569	30.71	1,065	1,016	----	18	31	528	11	6	----	36	274	649
School districts	----	2,032	(3)	1,865	1,865	----	----	----	----	----	78	----	----	89	----
Other civil divisions	----	239	(3)	103	103	----	----	----	131	----	----	----	3	2	----

LINCOLN	26,000	1,021	39.27	743	681	3	14	45	37		62	$3	4	83	89
County	26,000	295	11.35	217	173	3		41			36		3	39	
Cities and villages	15,009	214	14.26	109	103		2	4	2			3	1	10	89
School districts		453	(3)	393	393						26			34	
Townships and precincts		24	(3)	24	12		12								
Other civil divisions		35	(3)						35						
LOGAN	2,100	85	40.48	61	57		1	3		1	8			8	7
County	2,100	30	14.29	23	19		1	3		1	3			3	
Cities and villages	625	7	11.20												7
School districts		48	(3)	38	38						5			5	
LOUP	1,818	65	35.75	42	40			2			10			13	
County	1,818	27	14.85	18	16			2			3			6	
Cities and villages	272	1	3.68	1	1										
School districts		37	(3)	23	23						7			7	
MCPHERSON	1,358	52	38.29	41	38		1	2			10			1	
County	1,358	16	11.78	13	10		1	2			2			1	
School districts		36	(3)	28	28						8				
MADISON	26,600	917	34.47	666	602	2	10	52	10		61			112	68
County	26,600	282	10.60	218	157	2	10	49			41			23	
Cities and villages	16,432	194	11.81	102	99			3	10					14	68
School districts		431	(3)	336	336						20			75	
Other civil divisions		10	(3)	10	10										
MERRICK	10,619	476	44.83	318	294		3	21	11	1	30		1	50	65
County	10,619	129	12.15	95	73		2	20		1	18			15	
Cities and villages	4,349	137	31.50	60	59			1	8				1	3	65
School districts		171	(3)	129	129						12			30	
Townships and precincts		36	(3)	34	33		1							2	
Other civil divisions		3	(3)						3						
MORRILL	10,100	404	40.00	230	209		5	16	88		28		3	45	10
County	10,100	126	12.48	88	70		4	14	9		14		3	12	
Cities and villages	3,348	38	11.35	28	25		1	2							10
School districts		151	(3)	114	114						14			23	
Other civil divisions		89	(3)						79					10	
NANCE	8,700	368	42.30	274	254	1	1	18	9	1	26		1	48	9
County	8,700	111	12.76	75	57	1		17		1	15		1	19	
Cities and villages	3,155	62	19.65	43	42			1	9					1	9
School districts		150	(3)	111	111						11			28	
Townships and precincts		45	(3)	45	44		1								
NEMAHA	12,356	407	32.94	303	283	1		19	24		30		1	30	19
County	12,356	155	12.54	125	105	1		19			20		1	9	
Cities and villages	5,397	95	17.60	47	47				24					5	19
School districts		147	(3)	121	121						10			16	
Townships and precincts		10	(3)	10	10										

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS AND PRECINCTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[*Revenue receipts expressed* in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per *capita*	Taxes					Special assessments	*Fines*, forfeits, and *escheats*	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, *rents*, and interest	Earnings of general *departments*	Earnings of public service *enterprises*
				Total	General property	*Inheritance*	Poll	Licenses and permits							
NUCKOLLS	12,629	$450	$35.63	$320	$288	----	$4	$28	$8	----	$31	----	$4	$53	$34
County	12,629	134	10 61	109	79	----	3	27	----	----	19	----	----	6	----
Cities and villages	5,553	107	19 27	53	51	----	1	1	8	----	----	----	4	8	34
School districts	----	209	(3)	158	158	----	----	----	----	----	12	----	----	39	----
OTOE	20,000	698	34.90	512	462	$3	6	41	35	$1	53	----	8	58	31
County	20,000	257	12.85	195	150	3	6	36	----	1	36	----	5	20	----
Cities and villages	10,173	181	17.79	115	110	----	----	5	32	----	----	----	3	----	31
School districts	----	256	(3)	202	202	----	----	----	----	----	17	----	----	37	----
Other civil divisions	----	4	(3)	----	----	----	----	----	3	----	----	----	----	1	----
PAWNEE	9,423	363	38 52	277	260	1	1	15	2	----	27	----	2	41	14
County	9,423	150	15 92	119	104	1	----	14	----	----	16	----	1	14	----
Cities and villages	3,230	53	16.41	37	35	----	1	1	1	----	----	----	1	----	14
School districts	----	159	(3)	121	121	----	----	----	----	----	11	----	----	27	----
Other civil divisions	----	1	(3)	----	----	----	----	----	1	----	----	----	----	----	----
PERKINS	6,200	249	40.16	206	192	----	2	12	----	----	22	----	2	12	7
County	6,200	83	13.39	62	48	----	2	12	----	----	12	----	2	7	----
Cities and villages	1,934	29	14.99	22	22	----	----	----	----	----	----	----	----	----	7
School districts	----	137	(3)	122	122	----	----	----	----	----	10	----	----	5	----
PHELPS	9,261	528	57.01	341	317	----	2	22	29	----	27	----	----	35	96
County	9,261	125	13.50	99	78	----	----	21	----	----	20	----	----	6	----
Cities and villages	4,445	184	41.39	59	57	----	1	1	29	----	----	----	----	----	96
School districts	----	156	(3)	121	121	----	----	----	----	----	7	----	----	28	----
Townships and precincts	----	63	(3)	62	61	----	1	----	----	----	----	----	----	1	----
PIERCE	11,100	397	35.77	277	254	----	4	19	4	----	30	----	7	42	37
County	11,100	163	14.68	122	100	----	4	18	----	----	18	----	7	16	----
Cities and villages	3,455	81	23 44	39	38	----	----	1	4	----	----	----	----	1	37
School districts	----	153	(3)	116	116	----	----	----	----	----	12	----	----	25	----

PLATTE	21,500	738	34.33	553	511	1	2	39	31	2	48		19	63	22
County	21,500	265	12.33	196	159	1		36		1	34		2	32	
Cities and villages	9,800	160	16.33	88	83		2	3	31	1			17	1	22
School districts		237	(3)	199	199						14			24	
Townships and precincts		76	(3)	70	70									6	
POLK	10,092	362	35.87	267	242	1	3	21	18	1	30		1	26	19
County	10,092	138	13.67	112	88	1	3	20		1	19		1	5	
Cities and villages	3,536	77	21.78	39	38			1	18					1	19
School districts		147	(3)	116	116						11			20	
REDWILLOW	14,300	513	35.87	346	317		4	25	20	1	33		5	44	64
County	14,300	147	10.28	106	79		3	24		1	21		1	18	
Cities and villages	8,551	136	15.90	44	42		1	1	20				4	4	64
School districts		230	(3)	196	196						12			22	
RICHARDSON	20,000	791	39.55	496	457	3	7	29	6		46		1	111	131
County	20,000	218	10.90	175	137	3	7	28			29		1	13	
Cities and villages	10,029	280	27.92	100	99			1	5					44	131
School districts		292	(3)	221	221						17			54	
Other civil divisions		1	(3)						1						
ROCK	3,366	108	32.09	86	81		1	4			15			7	
County	3,366	36	10.70	25	20		1	4			7			4	
Cities and villages	908	10	11.01	9	9									1	
School districts		62	(3)	52	52						8			2	
SALINE	16,356	721	44.08	440	395	2	4	39	19	1	46		6	78	131
County	16,356	198	12.11	150	108	2	4	36		1	30		4	13	
Cities and villages	7,695	243	31.58	76	73			3	19				2	15	131
School districts		280	(3)	214	214						16			50	
SARPY	10,600	359	33.87	305	282	1		22	3		26		1	21	3
County	10,600	176	16.60	150	128	1		21			18		1	7	
Cities and villages	2,631	22	8.36	16	15			1	2					1	3
School districts		135	(3)	114	114						8			13	
Townships and precincts		25	(3)	25	25										
Other civil divisions		1	(3)						1						
SAUNDERS	20,167	824	40.86	584	532	2	6	44	16	1	57		6	83	77
County	20,167	312	15.47	254	204	2	6	42		1	37		4	16	
Cities and villages	8,195	173	21.11	79	77			2	13				2	2	77
School districts		336	(3)	251	251						20			65	
Other civil divisions		3	(3)						3						
SCOTTS BLUFF	30,000	1,629	54.30	880	813	2	8	57	399	4	76		4	114	152
County	30,000	354	11.80	260	198	2	6	54		3	49		4	38	
Cities and villages	16,213	388	23.93	154	149		2	3	76	1				5	152
School districts		516	(3)	460	460						27			29	
Townships and precincts		6	(3)	6	6										
Other civil divisions		365	(3)						323					42	

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS AND PRECINCTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population[1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes					Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Inheritance	Poll	Licenses and permits							
SEWARD	16,000	$615	$38.44	$399	$361	$2	$3	$33	$9		$47		$3	$78	$79
County	16,000	167	10.44	109	76	2		31			28		2	28	
Cities and villages	5,942	145	24.40	50	47		1	2	9				1	6	79
School districts		244	(3)	182	182						19			43	
Townships and precincts		59	(3)	58	56		2							1	
SHERIDAN	11,000	411	37.36	300	281			19	6	$3	40		4	46	12
County	11,000	125	11.36	92	73			19		1	20		4	8	
Cities and villages	3,974	55	13.84	33	33				6	2				2	12
School districts		231	(3)	175	175						20			36	
SHERMAN	9,200	325	35.33	256	239		2	15	11	1	26		1	29	1
County	9,200	90	9.78	70	56			14		1	13		1	5	
Cities and villages	2,674	34	12.72	22	21			1	11						1
School districts		149	(3)	112	112						13			24	
Townships and precincts		52	(3)	52	50		2								
SIOUX	4,700	237	50.43	166	157		2	7	33		17		3	18	
County	4,700	81	17.23	58	49		2	7			7		3	13	
Cities and villages	450	2	4.17	2	2										
School districts		117	(3)	106	106						10			1	
Other civil divisions		37	(3)						33					4	
STANTON	7,800	343	43.97	239	220	1	3	15	20	1	22		1	24	36
County	7,800	165	21.15	134	116	1	3	14		1	14		1	15	
Cities and villages	2,057	73	35.49	22	21			1	15						36
School districts		100	(3)	83	83						8			9	
Other civil divisions		5	(3)						5						
THAYER	13,684	493	36.03	326	293	1	6	26	11		36		3	49	68
County	13,684	168	12.28	133	101	1	5	26			24		3	8	
Cities and villages	6,081	125	20.56	43	42		1		11					3	68
School districts		200	(3)	150	150						12			38	

THOMAS	1,510	70	46 36	60	57			3			5			5	
County	1,510	27	17.88	22	19			3			3			2	
Cities and villages	542	3	5.54	3	3										
School districts		40	(3)	35	35						2			3	
THURSTON	10,600	343	32.36	240	222	1	2	15		2	24		2	35	40
County	10,600	121	11.42	97	80	1	2	14		2	13		2	7	
Cities and villages	3,336	64	19.18	20	19			1						4	40
School districts		158	(3)	123	123						11			24	
VALLEY	9,533	415	43.53	268	252			16	5	1	27		3	50	61
County	9,533	126	13 22	90	74			16	5	1	15		1	14	
Cities and villages	3,594	84	23.37	20	20								2	1	61
School districts		157	(3)	110	110						12			35	
Townships and precincts		48	(3)	48	48										
WASHINGTON	12,095	579	47.87	367	339	1	5	22	30	2	32		3	62	83
County	12,095	210	17 36	157	130	1	4	22		2	22		2	27	
Cities and villages	4,538	169	37.24	59	58		1		17				1	9	83
School districts		187	(3)	151	151						10			26	
Other civil divisions		13	(3)						13						
WAYNE	10,700	495	46.26	313	280	6	4	23	40		30		5	29	78
County	10,700	163	15.23	123	91	6	4	22			20		5	15	
Cities and villages	3,610	188	52 08	70	69			1	40						78
School districts		144	(3)	120	120						10			14	
WEBSTER	10,210	382	37.41	255	231		4	20			29		3	37	58
County	10,210	128	12 54	97	74		4	19			18		3	10	
Cities and villages	3,550	81	22.82	22	21			1						1	58
School districts		173	(3)	136	136						11			26	
WHEELER	2,335	72	30.84	58	54		1	3			8			6	
County	2,335	31	13.28	25	21		1	3			4			2	
Cities and villages	405	2	4.94	2	2										
School districts		39	(3)	31	31						4			4	
YORK	17,300	605	34.97	475	435	2	2	36		1	44		5	70	10
County	17,300	172	9.94	123	88	2		33			28		4	17	
Cities and villages	8,215	100	12 17	87	84			3		1			1	1	10
School districts		286	(3)	220	220						16			50	
Townships and precincts		47	(3)	45	43		2							2	

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Includes $151,498, other special taxes, for State purposes only.
[3] Not computed.
[a] Omission from table 1 of any civil division listed in tables 3 or 5 indicates no receipts reported for such division

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1932

[Revenue receipts expressed in thousands]

CITY OR VILLAGE	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
Grand total	762,594	$18,956	$24.86	$10,212	$9,826	$65	$321	$2,348	$77	$9	$285	$540	$703	$4,302
30,000 population and over	297,500	9,105	30.61	5,752	5,533	18	201	1,452	64	6	253	456	471	651
Omaha	216,700	6,563	30.29	4,701	4,530		171	924	53		253	421	198	13
Lincoln	*80,800*	*2,542*	*31.46*	*1,051*	*1,003*	*18*	*30*	*528*	*11*	*6*		*35*	*273*	*638*
8,000 to 30,000 population	97,700	2,342	23.97	1,081	1,035	18	28	229	4		3	26	34	965
Grand Island	18,700	653	34.92	211	201	6	4	50	1			5	12	374
Hastings	16,100	576	35.78	200	191	6	3	45	2			4	1	324
North Platte	12,300	163	13.25	94	88	2	4	2			3			64
Fremont	11,700	196	16.75	161	156	3	2	20				15		
Norfolk	11,100	103	9.73	65	63		2	8					12	23
Beatrice	10,400	271	26.06	124	118		6	18				2	4	123
Kearney	8,700	189	21.72	130	124		6	28					4	27
Scottsbluff	8,700	186	21.38	96	94	1	1	58	1				1	30
2,500 to 8,000 population	97,456	2,635	27.04	1,024	985	14	25	343	4		2	33	89	1,140
Nebraska City	7,230	115	15.91	82	78		4	27				3		3
Columbus	6,898	123	17.83	53	48	2	3	31	1			17		21
McCook	6,688	93	13.91	33	32		1	19				4	3	34
Alliance	6,669	264	39.59	54	50	1	3	45	1				3	161
Fairbury	6,192	276	44.57	109	106	2	1						11	156
Falls City	5,787	223	38.53	56	55		1	4					42	121
York	5,712	68	11.90	65	63		2		1			1	1	
Chadron	4,606	113	24.53	61	59	1	1	26						26
South Sioux City	3,927	71	18.08	34	34									37
Plattsmouth	3,793	45	11.86	45	44	1								

Holdrege	3,263	148	45.36	47	46		1	27					4	74
Auburn	3,068	57	18.58	31	31			22						
Sidney	3,306	61	18.45	31	27	3	1	7	1			2		20
Superior	3,044	61	20.04	34	33		1	4				4	7	12
Lexington	2,962	32	10.80	18	17	1		14						
Crete	2,865	81	28.27	14	13		1	14					7	46
Blair	2,791	147	52.67	41	40	1		16					9	81
Seward	2,737	100	36.54	28	27		1	5					2	65
Aurora	2,715	80	29.47	57	56		1	8			2			13
Broken Bow	2,715	79	29.10	26	25		1	14						39
Wahoo	2,689	103	38.30	42	41		1	3				1		57
Wymore	2,680	83	30.97	15	14	1		25						43
Schuyler	2,588	122	47.14	26	25		1	15				1		80
Gering	2,531	90	35.56	22	21	1		17						51
Less than 2,500 population	269,938	4,874	18.06	2,355	2,273	15	67	324	5	3	7	25	109	2,046

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 3. GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS AND PRECINCTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS [a]	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments											Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
Grand total	$89,806	$84.80	$80,359											$5,508	$4,754	$19,185
State government	25,443	18.36	13,799	$798	$556	$201	$3,739	$2,081	$5,324	$21	$19	$702	$358		10	11,634
Counties	17,695	12.77	14,267	5,014	620	76	6,092	1,566	223				676		336	3,092
Cities and villages	16,713	21.92	[b] 8,178											3,033	2,172	2,730
School districts	24,630	(c)	21,682						21,682						1,680	1,268
Townships and precincts	1,533	(c)	[b] 1,489											1	24	19
Other civil divisions	3,792	(c)	944			198						746		1,874	532	442
ADAMS	1,149	42.71	680											300	50	119
County	216	8.03	168	56	11	1	60	27	3				10			48
Cities and villages	490	27.47	109											300	21	60
School districts	403	(c)	363						363						29	11
Townships and precincts	40	(c)	40													
ANTELOPE	480	31.57	419											13	18	30
County	160	10.52	136	43	7	1	61	15	3				6			24
Cities and villages	49	10.19	31											13	5	
School districts	228	(c)	209						209						13	6
Townships and precincts	43	(c)	43													
ARTHUR	70	52.08	66												2	2
County	27	20.09	26	13	2	1	7	1	1				1		1	
School districts	43	(c)	40						40						1	2
BANNER	66	38.82	63												2	1
County	28	16.47	28	8	1		16	1	2							
School districts	38	(c)	35						35						2	1

BLAINE	68	42.93	63													3	2
County	24	15.15	24	15	1		5	2	1								
Cities and villages	2	9.43	2														
School districts	42	(2)	37						37							3	2
BOONE	511	34.53	425												12	31	43
County	179	12.09	149	42	5		88	8	2					4			30
Cities and villages	88	18.57	53												12	16	7
School districts	244	(2)	223						223							15	6
BOX BUTTE	683	54.64	351												101	59	172
County	136	10.88	131	32	5		81	7	2					4		4	1
Cities and villages	345	44.84	47												101	33	164
School districts	202	(2)	173						173							22	7
BOYD	244	34.04	218												4	21	1
County	56	7.81	54	22	4		22	2	3					1		2	
Cities and villages	29	12.29	13												4	12	
School districts	137	(2)	129						129							7	1
Townships and precincts	22	(2)	22														
BROWN	205	35.52	180												4	18	3
County	57	9.88	57	18	4		24	7	2					2			
Cities and villages	26	10.22	20												4	2	
School districts	122	(2)	103						103							16	3
BUFFALO	932	38.20	809												16	44	63
County	243	9.96	185	44	8		101	21	2					9			58
Cities and villages	154	11.19	102												16	36	
School districts	423	(2)	410						410							8	5
Townships and precincts	112	(2)	112														
BURT	700	53.44	483												31	50	136
County	136	10.38	136	50	8		55	15	3					5			
Cities and villages	107	19.97	35												31	27	14
School districts	334	(2)	199						199							13	122
Townships and precincts	63	(2)	63														
Other civil divisions	60	(2)	50										50			10	
BUTLER	579	40.18	503												28	19	29
County	198	13.74	198	66	11	1	89	22	3					6			
Cities and villages	95	17.06	33												28	10	24
School districts	228	(2)	215						215							8	5
Townships and precincts	57	(2)	56													1	
Other civil divisions	1	(2)	1										1				
CASS	700	39.58	573												10	33	84
County	307	17.36	236	76	4	1	119	25	2					9			71
Cities and villages	85	10.18	58												10	17	
School districts	302	(2)	274						274							15	13
Townships and precincts	6	(2)	5													1	

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS AND PRECINCTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments											Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
CEDAR	$644	$39 03	$528											$31	$30	$55
County	289	17. 52	254	$89	$11	$1	$123	$15	$3				$12			35
Cities and villages	106	19. 87	47											31	14	14
School districts	244	(2)	227						227						11	6
Other civil divisions	5	(2)													5	
CHASE	226	40. 36	209											8	7	2
County	79	14. 11	78	25	4		36	7	2				4		1	
Cities and villages	29	15. 58	18											8	3	
School districts	118	(2)	113						113						3	2
CHERRY	460	42. 21	396											29	25	10
County	156	14. 31	153	48	5		73	20	2				5			3
Cities and villages	57	16. 69	17											29	9	2
School districts	243	(2)	224						224						14	5
Other civil divisions	4	(2)	2									$2			2	
CHEYENNE	674	64. 19	432											36	41	165
County	165	15. 71	145	38	6	1	79	12	2				7			20
Cities and villages	224	45. 33	63											36	22	103
School districts	285	(1)	224						224						19	42
CLAY	635	46. 79	537											31	27	40
County	244	17. 98	218	79	11	2	100	15	3				8			26
Cities and villages	103	16. 63	46											31	18	8
School districts	259	(2)	244						244						9	6
Townships and precincts	29	(2)	29													

COLFAX	509	44.52	312												101	22	74
County	170	14.87	118	40	7	1	49	12	3				6		2	50
Cities and villages	166	30.39	28												101	15	22
School districts	173	(2)	166						166							5	2
CUMING	569	39.51	408												87	19	55
County	177	12.29	149	48	2		87	6	3				3				28
Cities and villages	163	34.08	47												87	10	19
School districts	150	(2)	140						140							9	1
Townships and precincts	79	(2)	72														7
CUSTER	1,153	44.03	931												45	59	118
County	339	12.94	319	98	14	3	164	21	4				15				20
Cities and villages	158	18.93	53												45	33	27
School districts	548	(2)	454						454							23	71
Townships and precincts	108	(2)	105													3	
DAKOTA	329	33.57	256												32	38	3
County	114	11.63	114	41	7	1	54	7	2				2				
Cities and villages	87	16.67	31												32	22	2
School districts	121	(2)	108						108							12	1
Other civil divisions	7	(2)	3									3				4	
DAWES	420	35.90	330												20	68	2
County	97	8.29	97	36	7	1	39	9	2				3				
Cities and villages	103	15.46	46												20	37	
School districts	208	(2)	184						184							22	2
Other civil divisions	12	(2)	3									3				9	
DAWSON	653	35.88	440												14	45	154
County	245	13.46	105	56	9	2	17	17	4								140
Cities and villages	117	13.52	63												14	39	1
School districts	287	(2)	272						272							2	13
Other civil divisions	4	(2)														4	
DEUEL	207	50.49	187												2	13	5
County	86	20.98	86	33	6		36	4	2				5				
Cities and villages	14	8.45	9												2	3	
School districts	107	(2)	92						92							10	5
DIXON	468	40.39	399												16	23	30
County	137	11.82	137	49	7	1	61	10	3				6				
Cities and villages	57	11.96	31												16	3	7
School districts	237	(2)	199						199							17	21
Townships and precincts	34	(2)	31													1	2
Other civil divisions	3	(2)	1									1				2	

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS AND PRECINCTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
DODGE	$1,071	$41.84	$ 933											$17	$47	$74
County	343	13.40	293	$115	$11	$2	$88	$48	$5				$24			50
Cities and villages	201	12.07	146											17	19	19
School districts	419	(2)	387						387						27	5
Townships and precincts	103	(2)	102												1	
Other civil divisions	5	(2)	5									$5				
DOUGLAS	16,456	69.20	9,073											1,900	2,108	3,375
County	3,418	14.37	1,829	751	48	19	512	366	7				126		238	1,351
Cities and villages	5,845	26.56	3,627											26	969	1,223
School districts	4,444	(2)	3,615						3,615						456	373
Other civil divisions	2,749	(2)	2									2		1,874	445	428
DUNDY	231	40.53	183											22	18	8
County	76	13.33	75	31	4		24	8	2				6		1	
Cities and villages	43	25.46	7											22	7	7
School districts	111	(2)	101						101						9	1
Other civil divisions	1	(2)													1	
FILLMORE	473	36.47	448											14	11	
County	158	12.18	158	38	8	1	99	5	3				4			
Cities and villages	67	13.47	46											14	7	
School districts	202	(2)	198						198						4	
Townships and precincts	46	(2)	46													
FRANKLIN	342	37.61	293											28	11	10
County	108	11.88	108	37	5		53	8	2				3			
Cities and villages	59	17.12	27											28	2	2
School districts	147	(2)	132						132						8	7
Townships and precincts	27	(2)	26													1
Other civil divisions	1	(2)													1	

FRONTIER	284	35 00	256											7	13	8
County	105	12.94	105	22	3		70	5	1				4			
Cities and villages	33	14 20	14											7	7	5
School districts	146	(2)	137						137						6	3
FURNAS	553	45.33	388											68	19	78
County	173	14.18	107	38	7	3	36	15	2				6			66
Cities and villages	126	21.30	40											68	11	7
School districts	254	(2)	241						241						8	5
GAGE	1,202	39.67	926											134	113	29
County	273	9.01	267	72	14	3	123	35	5				15			6
Cities and villages	332	20.20	140											134	38	20
School districts	510	(2)	433						433						75	2
Townships and precincts	87	(2)	86													1
GARDEN	220	42 31	191											2	17	10
County	68	13 08	59	28	3		14	10	2				2		9	
Cities and villages	14	11.09	9											2	3	
School districts	125	(2)	111						111						4	10
Other civil divisions	13	(2)	12									12			1	
GARFIELD	107	33.36	93											11	2	1
County	35	10.91	35	9	3		13	6	2				2			
Cities and villages	16	13.84	3											11	2	
School districts	56	(2)	55						55							1
GOSPER	150	34.99	146												4	
County	78	18 19	78	17	4		49	3	2				3			
Cities and villages	6	8 90	4												2	
School districts	66	(2)	64						64						2	
GRANT	91	63.77	77											10	2	2
County	33	23.13	33	7	2		15	4	1				4			
Cities and villages	12	31.25	2											10		
School districts	46	(2)	42						42						2	2
GREELEY	258	30.56	234											14	3	7
County	96	11.37	96	25	5	1	54	6	2				3			
Cities and villages	37	13 85	16											14	2	5
School districts	125	(2)	122						122						1	2
HALL	1,441	52.02	949											191	45	256
County	289	10.43	226	28	9	2	100	75	3				9			63
Cities and villages	625	30.54	230											191	25	179
School districts	473	(2)	443						443						19	11
Townships and precincts	54	(2)	50												1	3

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS AND PRECINCTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
HAMILTON	$441	$36 27	$405											$17	$18	$1
County	162	13. 32	162	$50	$7		$90	$7	$3				$5			
Cities and villages	68	15. 58	36											17	15	
School districts	211	(2)	207						207						3	1
HARLAN	341	38 07	284											28	12	17
County	88	9. 82	74	36	6		17	9	2				4			14
Cities and villages	60	18. 02	20											28	10	2
School districts	162	(2)	159						159						2	1
Townships and precincts	31	(2)	31													
HAYES	116	32 22	114												1	1
County	55	15. 28	54	17	2		30	4	1						1	
Cities and villages	2	4. 67	2													
School districts	59	(2)	58						58							1
HITCHCOCK	341	45. 47	274											37	21	9
County	85	11. 33	85	25	4	$1	41	9	2				3			
Cities and villages	69	22. 41	23											37	2	7
School districts	157	(2)	140						140						15	2
Other civil divisions	30	(2)	26									$26			4	
HOLT	534	32. 35	494											21	13	6
County	172	10. 42	172	49	8	1	88	15	3				8			
Cities and villages	53	9. 63	26											20	5	2
School districts	260	(2)	249						249						7	4
Townships and precincts	49	(2)	47											1	1	

HOOKER	74	62 71	71													2	1
County	33	27.97	31	21	2		6	1	1							2	
Cities and villages	3	5.73	3														
School districts	38	(2)	37						37								1
HOWARD	292	29.14	271												3	17	1
County	106	10 58	106	34	9		46	9	2					6			
Cities and villages	32	9.55	20												3	9	
School districts	154	(2)	145						145							8	1
JEFFERSON	710	43 03	471												150	13	76
County	203	12.30	138	47	7	1	54	16	3					10			65
Cities and villages	242	29.08	76												150	12	4
School districts	265	(2)	257						257							1	7
JOHNSON	330	35.87	271												51	7	1
County	118	12.83	118	36	7		65	3	2					5			
Cities and villages	78	23 06	24												51	3	
School districts	133	(2)	128						128							4	1
Other civil divisions	1	(2)	1										1				
KEARNEY	347	42 87	293												37	10	7
County	83	10 25	83	32	5		36	4	2					4			
Cities and villages	72	26.91	25												37	9	1
School districts	139	(2)	132						132							1	6
Townships and precincts	22	(2)	22														
Other civil divisions	31	(2)	31										31				
KEITH	323	46 14	251												8	15	49
County	94	13 43	94	35	5		42	4	2					6			
Cities and villages	50	20 27	15												8	6	21
School districts	168	(2)	133						133							7	28
Other civil divisions	11	(2)	9										9			2	
KEYAPAHA	111	34. 66	107													4	
County	51	15. 92	49	18	3		19	4	1					4		2	
Cities and villages	1	2 64	1														
School districts	59	(2)	57						57							2	
KIMBALL	311	66 17	203												47	39	22
County	102	21. 70	79	28	5		30	11	2					3		11	12
Cities and villages	85	36 47	23												47	7	8
School districts	108	(2)	96						96							10	2
Other civil divisions	16	(2)	5										5			11	
KNOX	602	31 52	518												11	18	55
County	204	10. 68	161	39	8	1	88	14	4					7		1	42
Cities and villages	55	8. 86	32												11	6	6
School districts	278	(2)	262						262							9	7
Townships and precincts	64	(2)	63													1	
Other civil divisions	1	(2)														1	

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS AND PRECINCTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
LANCASTER	$5,293	$51.49	$3,857											$411	$371	$654
County	912	8.87	730	$385	$26	$4	$174	$96	$6				$39		2	180
Cities and villages	2,046	24.46	1,047											411	169	419
School districts	2,014	(2)	1,768						1,768						195	51
Other civil divisions	321	(2)	312			197						$115			5	4
LINCOLN	944	36.31	729											91	48	76
County	236	9.08	194	86	14	2	58	23	3				8		2	40
Cities and villages	201	13.39	77											91	5	28
School districts	445	(2)	396						396						41	8
Townships and precincts	27	(2)	27													
Other civil divisions	35	(2)	35									35				
LOGAN	58	27.62	49											5	4	
County	28	13.33	28	10	3		9	4	1				1			
Cities and villages	8	12.80	2											5	1	
School districts	22	(2)	19						19						3	
LOUP	70	38.50	68												1	1
County	28	15.40	28	14	2		8	3	1							
Cities and villages	1	3.68	1													
School districts	38	(2)	36						36						1	1
Other civil divisions	3	(2)	3									3				
MCPHERSON	48	35.35	47													1
County	16	11.78	16	9	1		4		2							
School districts	32	(2)	31						31							1

MADISON	953	35.83	813												41	17	82
County	316	11 88	316	31	8	2	181	23	4				14				
Cities and villages	221	13 45	123												41	14	43
School districts	409	(2)	373						373							3	33
Other civil divisions	7	(2)	1				1										
MERRICK	473	44 51	361												83	14	15
County	129	12. 15	129	40	5		68	9	2				5				
Cities and villages	131	30. 12	28												83	9	11
School districts	176	(2)	168						168							4	4
Townships and precincts	36	(2)	36														
Other civil divisions	1	(2)														1	
MORRILL	424	41. 98	367												9	41	7
County	93	9. 21	90	21	13	1	42	3	2				8			3	
Cities and villages	33	11. 35	22												9	6	1
School districts	212	(2)	179						179							27	6
Other civil divisions	81	(2)	76										76			5	
NANCE	355	40 80	313												9	31	2
County	111	12. 76	111	44	5		45	11	2				4				
Cities and villages	49	15. 53	24												9	15	1
School districts	148	(2)	131						131							16	1
Townships and precincts	47	(2)	47														
NEMAHA	395	31. 97	362												16	17	
County	159	12. 87	159	48	6	1	81	17	2				4				
Cities and villages	69	12. 78	41												16	12	
School districts	156	(2)	152						152							4	
Townships and precincts	11	(2)	10													1	
NUCKOLLS	433	31. 29	353												26	27	27
County	134	10. 61	111	40	5		48	13	2				3				23
Cities and villages	86	15. 19	37												26	21	2
School districts	213	(2)	205						205							6	2
OTOE	649	32. 45	530												18	51	50
County	238	11. 90	199	52	9		105	19	3				11				39
Cities and villages	128	12. 38	74												18	31	5
School districts	279	(2)	253						253							20	6
Other civil divisions	4	(2)	4										4				
PAWNEE	476	50. 51	324												13	21	118
County	161	17. 09	153	34	4	1	97	11	2				4			2	6
Cities and villages	47	14. 55	26												13	8	1
School districts	267	(2)	145						145							11	111
Other civil divisions	1	(2)	1										1				

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS AND PRECINCTS, AND *OTHER CIVIL DIVISIONS*, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
PERKINS	$275	$14.35	$227										$5	$31	$12
County	74	11.94	71	$22	$3		$32	$4	$1				$9	3	
Cities and villages	26	13.44	15										5	6	
School districts	175	(2)	141						141					22	12
PHELPS	559	60.36	358										68	31	102
County	150	16.20	102	41	2	$2	34	17	2				4		48
Cities and villages	187	42.07	57										68	15	47
School districts	164	(2)	144						144					15	5
Townships and precincts	58	(2)	55											1	2
PIERCE	425	38.29	323										30	22	50
County	181	16.31	153	46	4		82	14	2				5		28
Cities and villages	82	23.73	34										30	6	12
School districts	162	(2)	136						136					16	10
PLATTE	717	33.35	624										10	36	47
County	277	12.88	249	158	2		46	16	3				24		28
Cities and villages	130	13.27	97										10	13	10
School districts	232	(2)	202						202					23	7
Townships and precincts	78	(2)	76												2
POLK	503	49.84	426										20	17	40
County	175	17.34	142	45	6		83	5	2				1	3	30
Cities and villages	60	16.97	30										20	9	1
School districts	268	(2)	254						254					5	9
REDWILLOW	494	34.55	399										46	38	11
County	143	10.00	133	36	5	1	73	10	3				5	10	
Cities and villages	107	12.51	50										46	5	6
School districts	244	(2)	216						216					23	5

RICHARDSON	706	35.30	520												84	42	60
County	219	10.95	177	46	8	1	93	20	3				6				42
Cities and villages	198	19.74	72												84	28	14
School districts	289	(2)	271						271							14	4
ROCK	115	34.17	110													2	3
County	29	8.62	29	13	2		7	4	1				2				
Cities and villages	9	9.91	9														
School districts	77	(2)	72						72							2	3
SALINE	753	46.04	542												111	39	61
County	250	15.28	221	66	9	1	116	18	3				8				29
Cities and villages	212	27.55	56												111	26	19
School districts	291	(2)	265						265							13	13
SARPY	339	31.98	280												3	24	32
County	168	15.85	133	44	7	1	60	15	2				4			5	30
Cities and villages	20	7.60	12												3	5	
School districts	139	(2)	135						135							2	2
Townships and precincts	11	(2)														11	
Other civil divisions	1	(2)														1	
SAUNDERS	822	40.76	618												68	46	90
County	354	17.55	277	72	12		147	30	4				12				77
Cities and villages	150	18.30	57												68	17	8
School districts	317	(2)	283						283							29	5
Other civil divisions	1	(2)	1										$1				
SCOTTS BLUFF	1,585	52.83	1,203												110	185	87
County	385	12.83	321	160	11	1	97	25	4				23			21	43
Cities and villages	355	21.90	155												110	58	32
School districts	506	(2)	410						410							88	8
Townships and precincts	1	(2)														1	
Other civil divisions	338	(2)	317										317			17	4
SEWARD	607	37.94	495												58	16	38
County	185	11.56	185	69	9		81	13	3				10				
Cities and villages	112	18.85	46												58	6	2
School districts	252	(2)	207						207							10	35
Townships and precincts	58	(2)	57														1
SHERIDAN	405	36.82	331												10	24	40
County	135	12.27	104	51	7	1	28	10	1				6				31
Cities and villages	41	10.32	24												10	7	
School districts	229	(2)	203						203							17	9
SHERMAN	315	34.24	302												1	11	1
County	98	10.65	98	32	5	1	47	9	2				2				
Cities and villages	26	9.72	18												1	7	
School districts	148	(2)	143						143							4	1
Townships and precincts	43	(2)	43														

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS AND PRECINCTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments											Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
SIOUX	$228	$48.51	$211												$15	$2
County	70	14.89	65	$17	$3		$32	$8	$2				$3		5	
Cities and villages	1	2.08	1													
School districts	122	(2)	110						110						10	2
Other civil divisions	35	(2)	35									$35				
STANTON	302	38.72	265											$32	5	
County	135	17.31	135	25	4		86	11	4				5			
Cities and villages	59	28.68	23											32	4	
School districts	108	(2)	107						107						1	
THAYER	551	40.27	379											61	12	99
County	162	11.84	116	45	7	$1	40	17	2				4			46
Cities and villages	132	21.71	52											61	11	8
School districts	257	(2)	211						211						1	45
THOMAS	70	46.36	68													2
County	28	18.54	28	8	1		15	3	1							
Cities and villages	4	7.38	3													1
School districts	38	(2)	37						37							1
THURSTON	367	34.62	283											38	20	26
County	150	14.15	128	49	7		55	10	2				5		1	21
Cities and villages	67	20.08	25											38	3	1
School districts	150	(2)	130						130						16	4
VALLEY	440	46.16	306											85	22	27
County	125	13.11	97	43	6		31	10	2				5		4	24
Cities and villages	107	29.77	14											85	8	
School districts	167	(2)	154						154						10	3
Townships and precincts	41	(2)	41													

WASHINGTON	575	47.54	400												64	20	91
County	221	18.27	164	44	7	1	85	18	2				7				57
Cities and villages	162	35.70	50												64	18	30
School districts	183	(1)	178						178							1	4
Other civil divisions	9	(1)	8										8			1	
WAYNE	486	45.42	323												41	35	87
County	173	16.17	126	47	3		65	7	2				2				47
Cities and villages	158	43.77	46												41	35	36
School districts	155	(2)	151						151								4
WEBSTER	368	36.04	318												34	14	2
County	145	14.20	145	46	5		80	9	2				3				
Cities and villages	50	14.08	14												34	2	
School districts	173	(2)	159						159							12	2
WHEELER	88	37.69	85													1	2
County	35	14.99	35	16	4		12	2	1								
Cities and villages	2	4.94	2														
School districts	51	(2)	48						48							1	2
YORK	611	35.32	576												8	23	4
County	193	11.16	193	56	9	1	97	17	2				11				
Cities and villages	91	11.08	76												8	7	
School districts	281	(2)	261						261							16	4
Townships and precincts	46	(2)	46														

[1] Not available by departments.
[2] Not computed.
[a] Omission from table 3 of any civil division listed in tables 1 or 5 indicates no payments reported for such division.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR VILLAGE	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public service enterprises	Interest	Outlays
Grand total	**$16,713**	**$21.92**	**$8,178**	**$3,633**	**$2,172**	**$2,730**
30,000 population and over	7,805	26.24	4,034	421	1,123	1,627
Omaha	5,802	26 77	3,602	20	957	1,223
Lincoln	2,003	24.79	1,032	401	166	404
8,000 to 30,000 population	1,989	20.36	840	716	129	304
Grand Island	604	32.30	219	182	24	179
Hastings	474	29.44	96	299	20	59
North Platte	161	13 09	64	68	1	28
Fremont	120	10.26	104		16	
Norfolk	128	11.53	90	19	3	16
Beatrice	252	24 23	96	114	22	20
Kearney	100	11.49	72	12	16	
Scottsbluff	150	17.24	99	22	27	2
2,500 to 8,000 population	2,396	24 59	812	835	341	408
Nebraska City	79	10.93	50	5	24	
Columbus	102	14.79	74	9	9	10
McCook	60	8.97	37	19	4	
Alliance	339	50.83	44	101	30	164
Fairbury	224	36 18	62	147	11	4
Falls City	154	26.61	50	75	15	14
York	65	11 38	58		7	
Chadron	77	16 72	36	18	23	
South Sioux City	72	18 33	23	28	21	
Plattsmouth	45	11.86	32		13	
Holdrege	150	45.97	40	51	14	45
Auburn	37	12.06	29		8	
Sidney	183	55.35	52	14	16	101
Superior	47	15.44	23	13	11	
Lexington	41	13.84	26		15	
Crete	59	20.59	15	34	10	
Blair	138	49.44	36	62	14	26
Seward	77	28.13	26	48	3	
Aurora	48	17.68	27	8	13	
Broken Bow	72	26.52	15	27	30	
Wahoo	82	30.40	17	54	10	1
Wymore	48	17.91	18	18	12	
Schuyler	104	40 19	10	62	12	20
Gering	93	36.74	12	42	16	23
Less than 2,500 population	4,523	16.76	1,892	1,661	579	391

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS AND PRECINCTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS [a]	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	$119,119	$86,866	$27,986	$4,247	$110,508	$79.73
State government	929	238		691	929	.67
Counties	6,878	6,506		372	6,485	4.68
Cities and villages	51,704	36,289	14,197	1,218	48,261	63.29
School districts	36,049	34,470		1,579	34,647	(1)
Townships and precincts	530	443		87	497	(1)
Other civil divisions	23,029	8,940	13,789	300	19,687	(1)
ADAMS	1,278	1,060	68	150	1,255	46.65
County						
Cities and villages	650	506	68	76	639	35.8
Schools districts	625	554		71	613	(1)
Townships and precincts	3			3	3	(1)
ANTELOPE	413	311	96	6	412	27.09
County						
Cities and villages	223	127	96		222	46.18
School districts	189	184		5	189	(1)
Townships and precincts	1			1	1	(1)
ARTHUR	38	25		13	32	23.81
County	20	20			14	10.42
School districts	18	5		13	18	(1)
BANNER	27	15		12	27	15.88
County						
School districts	27	15		12	27	(1)
BLAINE	76	47	3	26	72	45 45
County						
Cities and villages	5	5			5	23.58
School districts	68	42		26	64	(1)
Other civil divisions	3		3		3	(1)
BOONE	581	532	27	22	550	37 77
County						
Cities and villages	385	355	27	3	363	76.58
School districts	196	177		19	196	(1)
BOX BUTTE	1,120	874	164	82	1,076	86.08
County	40	40			40	3.20
Cities and villages	717	528	164	25	697	90.59
School districts	363	306		57	339	(1)
BOYD	524	454	44	26	517	72.12
County	48	48			48	6.70
Cities and villages	309	265	44		308	130 51
School districts	166	141		25	160	(1)
Townships and precincts	1			1	1	(1)
BROWN	435	339	33	63	394	68.26
County						
Cities and villages	152	119	33		130	51.10
School districts	283	220		63	264	(1)
BUFFALO	1,293	1,036	246	11	1,227	50.29
County						
Cities and villages	741	495	246		686	49.86
School districts	552	541		11	541	(1)
Townships and precincts						
BURT	1,260	957	286	17	1,221	93.21
County						
Cities and villages	735	658	75	2	728	135.90
School districts	282	274		8	250	(1)
Other civil divisions	243	25	211	7	243	(1)

[1] Not computed.

[a] Omission from table 5 of any civil division listed in tables 1 or 3 indicates no debt reported for such division.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS AND PRECINCTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
BUTLER	$374	$283	$79	$12	$356	$24.71
County						
Cities and villages	248	169	79		234	42 02
School districts	126	114		12	122	(1)
CASS	495	397	87	11	448	25.33
County						
Cities and villages	351	262	87	2	346	41.44
School districts	134	125		9	95	(1)
Townships and precincts	10	10			7	(1)
CEDAR	676	584	79	13	616	37.33
County						
Cities and villages	381	362	19		370	69 34
School districts	235	222		13	186	(1)
Other civil divisions	60		60		60	(1)
CHASE	142	113		29	139	24.82
County	23			23	23	4.11
Cities and villages	54	52		2	51	27.40
School districts	65	61		4	65	(1)
CHERRY	471	398	21	52	457	41.93
County						
Cities and villages	188	188			185	54.16
School districts	262	210		52	251	(1)
Other civil divisions	21		21		21	(1)
CHEYENNE	881	841	17	23	843	80.29
County						
Cities and villages	477	452	17	8	466	94.29
School districts	404	389		15	377	(1)
CLAY	426	362	20	44	401	29.55
County						
Cities and villages	286	253	20	13	275	44.40
School districts	140	109		31	126	(1)
COLFAX	512	423	74	15	488	42.68
County	44	43		1	40	3.50
Cities and villages	349	267	74	8	338	61.88
School districts	119	113		6	110	(1)
CUMING	529	427	96	6	494	34.31
County						
Cities and villages	342	244	96	2	307	64.19
School districts	183	183			183	(1)
Townships and precincts	4			4	4	(1)
CUSTER	1,172	733	292	147	1,145	43.72
County						
Cities and villages	723	431	292		718	86.04
School districts	407	302		105	385	(1)
Townships and precincts	42			42	42	(1)
DAKOTA	742	648	92	2	737	75.20
County						
Cities and villages	437	434	3		437	83.75
School districts	216	214		2	213	(1)
Other civil divisions	89		89		87	(1)
DAWES	1,608	1,036	601	28	1,621	138.55
County						
Cities and villages	844	686	157	1	816	122.50
School districts	377	350		27	358	(1)
Other civil divisions	447		447		447	(1)

(1) Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS AND PRECINCTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
DAWSON	$1,103	$855	$243	$5	$1,055	$57.97
County						
Cities and villages	513	365	147	1	483	55.79
School districts	494	490		4	476	(1)
Other civil divisions	96		96		96	(1)
DEUEL	207	197		10	197	48.05
County	3	3			3	.73
Cities and villages	109	109			103	62.20
School districts	95	85		10	91	(1)
DIXON	622	497	99	26	607	52.39
County						
Cities and villages	249	189	59	1	246	51.63
School districts	333	308		25	321	(1)
Other civil divisions	40		40		40	(1)
DODGE	1,228	1,015	130	83	1,186	46.33
County						
Cities and villages	772	595	130	47	756	45.42
School districts	445	420		25	419	(1)
Townships and precincts	11			11	11	(1)
DOUGLAS	44,965	38,260	5,957	748	39,196	164.83
County	4,500	4,500			4,193	17.63
Cities and villages	21,660	15,327	5,885	448	19,989	90.82
School districts	9,525	9,518		7	9,049	(1)
Other civil divisions	9,280	8,915	72	293	5,965	(1)
DUNDY	296	221	46	29	288	50.53
County	23	17		6	23	4.04
Cities and villages	125	98	27		125	74.01
School districts	129	106		23	121	(1)
Other civil divisions	19		19		19	(1)
FILLMORE	330	298	30	2	302	23.28
County						
Cities and villages	260	230	30		241	48.44
School districts	70	68		2	61	(1)
Townships and precincts						
FRANKLIN	272	211	40	21	267	29.36
County						
Cities and villages	114	76	30	8	112	32.50
School districts	148	135		13	145	(1)
Other civil divisions	10		10		10	(1)
FRONTIER	279	253	18	8	246	30.32
County						
Cities and villages	160	142	18		150	94.54
School districts	119	111		8	96	(1)
FURNAS	683	610	43	30	658	53.93
County						
Cities and villages	261	208	43	10	246	41.58
School districts	422	402		20	412	(1)
GAGE	1,649	1,376	214	59	1,631	53.83
County						
Cities and villages	769	528	214	27	759	46.17
School districts	880	848		32	872	(1)
GARDEN	570	353	190	27	534	102.69
County	210	210			184	35.38
Cities and villages	93	92		1	88	69.73
School districts	77	51		26	74	(1)
Other civil divisions	190		190		188	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS AND PRECINCTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
GARFIELD	$38	$36		$2	$36	$11.23
County						
Cities and villages	34	34			34	29.41
School districts	4	2		2	2	(1)
GOSPER	75	58	$13	4	75	17.49
County						
Cities and villages	41	28	13		41	60.83
School districts	34	30		4	34	(1)
GRANT	58	53		5	54	37.84
County						
Cities and villages	24	19		5	24	62.50
School districts	34	34			30	(1)
GREELEY	279	237	6	36	258	30.56
County						
Cities and villages	77	71	6		58	21.71
School districts	202	166		36	200	(1)
HALL	1,053	863	50	140	1,048	37.83
County						
Cities and villages	674	484	50	140	672	32.84
School districts	379	379			376	(1)
HAMILTON	368	366		2	295	24.26
County						
Cities and villages	196	195		1	137	31.39
School districts	172	171		1	158	(1)
HARLAN	471	321	103	47	465	51.91
County	40			40	40	4.47
Cities and villages	247	144	103		245	73.60
School districts	172	167		5	170	(1)
Townships and precincts	12	10		2	10	(1)
HAYES	241	238		3	241	66.94
County	24	24			24	6.67
School districts	217	214		3	217	(1)
HITCHCOCK	428	337	68	23	401	53.47
County						
Cities and villages	89	89			81	26.31
School districts	271	248		23	263	(1)
Other civil divisions	68		68		57	(1)
HOLT	362	222		140	356	21.56
County	111			111	111	6.72
Cities and villages	118	118			112	20.35
School districts	126	97		29	126	(1)
Townships and precincts	7	7			7	(1)
HOOKER	39	38		1	31	26.27
County	33	33			29	24.58
School districts	6	5		1	2	(1)
HOWARD	374	253	103	18	330	33.33
County						
Cities and villages	214	111	103		200	59.70
School districts	160	142		18	130	(1)
JEFFERSON	455	315	137	3	445	26.97
County						
Cities and villages	283	146	137		273	32.80
School districts	172	169		3	172	(1)
JOHNSON	184	159	20	5	177	19.24
County						
Cities and villages	79	56	20	3	73	21.58
School districts	105	103		2	104	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS AND PRECINCTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
KEARNEY	$243	$181	$57	$5	$193	$23.84
County						
Cities and villages	173	116	57		128	47.83
School districts	70	65		5	65	(1)
KEITH	369	222	134	13	332	47.43
County						
Cities and villages	110	93	17		79	32.02
School districts	140	127		13	134	(1)
Townships and precincts	2	2			2	(1)
Other civil divisions	117		117		117	(1)
KEYAPAHA	64	54		10	57	17.80
County	45	45			42	13.11
Cities and villages	5	4		1	5	13.19
School districts	14	5		9	10	(1)
KIMBALL	762	559	184	19	698	148.51
County	229	229			229	48.72
Cities and villages	170	132	19	19	122	52.34
School districts	198	198			182	(1)
Other civil divisions	165		165		165	(1)
KNOX	483	392	73	23	454	23.77
County						
Cities and villages	246	184	57	5	224	36.08
School districts	219	208		11	207	(1)
Townships and precincts	7			7	7	(1)
Other civil divisions	16		16		16	(1)
LANCASTER	8,371	5,844	2,433	94	7,961	77.44
County	24	24			24	.23
Cities and villages	3,498	979	2,433	86	3,095	37.00
School districts	4,849	4,841		8	4,842	(1)
LINCOLN	2,102	1,700	350	52	2,067	79.59
County	38	38			38	1.46
Cities and villages	875	739	99	37	868	57.83
School districts	779	769		10	751	(1)
Townships and precincts	159	154		5	159	(1)
Other civil divisions	251		251		251	(1)
LOGAN	105	58		47	105	50.00
County	6	6			6	2.86
Cities and villages	23	23			23	36.80
School districts	76	29		47	76	(1)
LOUP	39	24	3	12	37	20.35
County						
School districts	36	24		12	34	(1)
Other civil divisions	3		3		3	(1)
MCPHERSON	2			2	2	1.47
County						
School districts	2			2	2	(1)
MADISON	1,148	1,063	61	24	1,091	41.02
County						
Cities and villages	363	288	61	14	332	20.20
School districts	785	775		10	759	(1)
MERRICK	480	420	58	2	464	43.70
County						
Cities and villages	315	263	52		315	72.43
School districts	159	157		2	143	(1)
Other civil divisions	6		6		6	(1)

[1] Not computed

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS AND PRECINCTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
MORRILL	$4,026	$748	$3,210	$68	$4,020	$398.02
County	44	35		9	44	4.36
Cities and villages	255	233	22		251	74.97
School districts	539	480		59	537	(1)
Other civil divisions	3,188		3,188		3,188	(1)
NANCE	629	470	115	44	614	70.57
County	2			2	2	.23
Cities and villages	375	249	115	11	363	115.06
School districts	244	221		23	241	(1)
Townships and precincts	8			8	8	(1)
NEMAHA	303	187	105	11	278	22.50
County						
Cities and villages	194	103	86	5	177	32.80
School districts	81	75		6	80	(1)
Townships and precincts	9	9			2	(1)
Other civil divisions	19		19		19	(1)
NUCKOLLS	582	542	34	6	575	45.53
County						
Cities and villages	474	438	34	2	469	84.46
School districts	108	104		4	106	(1)
OTOE	1,023	858	73	92	920	46.00
County						
Cities and villages	748	604	73	71	680	66.84
School districts	275	254		21	240	(1)
PAWNEE	430	371	48	11	422	44.78
County	61	61			61	6.47
Cities and villages	173	125	48		170	52.63
School districts	196	185		11	191	(1)
PERKINS	519	495		24	513	82.74
County	61	61			61	9.84
Cities and villages	210	210			204	105.48
School districts	248	224		24	248	(1)
PHELPS	591	365	205	21	575	62.09
County						
Cities and villages	299	91	205	3	284	63.89
School districts	292	274		18	291	(1)
PIERCE	401	349	37	15	395	35.59
County						
Cities and villages	119	79	37	3	113	32.71
School districts	282	270		12	282	(1)
PLATTE	678	628	36	14	617	28.70
County						
Cities and villages	267	217	36	14	222	22.65
School districts	411	411			395	(1)
POLK	392	298	78	16	370	36.66
County	69	69			69	6.84
Cities and villages	187	109	78		175	49.49
School districts	136	120		16	126	(1)
REDWILLOW	1,470	1,217	225	28	1,395	97.55
County	225	225			220	15.38
Cities and villages	811	572	225	14	748	87.48
School districts	434	420		14	427	(1)
RICHARDSON	1,105	775	307	23	1,083	54.15
County						
Cities and villages	617	311	291	15	609	60.72
School districts	472	464		8	458	(1)
Other civil divisions	16		16		16	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS AND PRECINCTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
ROCK	$96	$64	----	$32	$90	$26.74
County	----	----	----	----	----	----
Cities and villages	42	42	----	----	41	45.15
School districts	54	22	----	32	49	(1)
SALINE	1,031	616	$390	25	893	54.60
County	----	----	----	----	----	----
Cities and villages	818	422	390	6	692	89.93
School districts	213	194	----	19	201	(1)
SARPY	619	515	98	6	579	54.62
County	152	152	----	----	152	14.34
Cities and villages	179	118	61	----	165	62.71
School districts	26	20	----	6	21	(1)
Townships and precincts	225	225	----	----	207	(1)
Other civil divisions	37	----	37	----	34	(1)
SAUNDERS	981	847	103	31	959	47.55
County	11	----	----	11	11	.55
Cities and villages	362	265	93	4	361	44.05
School districts	598	582	----	16	577	(1)
Other civil divisions	10	----	10	----	10	(1)
SCOTTS BLUFF	10,537	2,966	7,440	131	10,357	345.23
County	458	444	----	14	440	14.67
Cities and villages	1,394	905	463	26	1,309	80.74
School districts	1,693	1,602	----	91	1,628	(1)
Townships and precincts	15	15	----	----	12	(1)
Other civil divisions	6,977	----	6,977	----	6,968	(1)
SEWARD	285	217	45	23	267	16.69
County	----	----	----	----	----	----
Cities and villages	94	34	45	15	93	15.65
School districts	190	183	----	7	173	(1)
Townships and precincts	1	----	----	1	1	(1)
SHERIDAN	608	568	16	24	545	49.55
County	----	----	----	----	----	----
Cities and villages	266	242	16	8	237	59.64
School districts	342	326	----	16	308	(1)
SHERMAN	200	185	11	4	180	19.57
County	----	----	----	----	----	----
Cities and villages	142	131	11	----	127	47.49
School districts	58	54	----	4	53	(1)
SIOUX	1,790	199	1,567	24	1,772	377.02
County	100	100	----	----	94	20.00
Cities and villages	11	11	----	----	9	18.75
School districts	102	78	----	24	92	(1)
Townships and precincts	10	10	----	----	10	(1)
Other civil divisions	1,567	----	1,567	----	1,567	(1)
STANTON	270	72	50	148	243	31.15
County	148	----	----	148	141	18.08
Cities and villages	69	57	12	----	53	25.77
School districts	15	15	----	----	11	(1)
Other civil divisions	38	----	38	----	38	(1)
THAYER	404	324	65	15	383	27.99
County	----	----	----	----	----	----
Cities and villages	273	202	65	6	253	41.60
School districts	131	122	----	9	130	(1)
THOMAS	18	16	----	2	18	11.92
County	----	----	----	----	----	----
Cities and villages	8	8	----	----	8	14.76
School districts	10	8	----	2	10	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS AND PRECINCTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
THURSTON	$613	$488	$55	$70	$586	$55.28
County	12	12			7	.66
Cities and villages	186	142	44		182	54.56
School districts	404	334		70	386	(1)
Other civil divisions	11		11		11	(1)
VALLEY	537	452	76	9	529	55.49
County	67	67			65	6.82
Cities and villages	250	174	76		250	69.56
School districts	218	211		7	212	(1)
Townships and precincts	2			2	2	(1)
WASHINGTON	600	532	62	6	578	47.79
County						
Cities and villages	411	389	20	2	389	85.72
School districts	147	143		4	147	(1)
Other civil divisions	42		42		42	(1)
WAYNE	622	446	171	5	581	54.30
County						
Cities and villages	608	432	171	5	573	168.73
School districts	14	14			8	(1)
WEBSTER	423	331	73	19	411	40.25
County	7			7	7	.69
Cities and villages	208	123	73	12	197	55.49
School districts	208	208			207	(1)
WHEELER	32	14		18	29	12.42
County						
Cities and villages	9	9			9	22.22
School districts	22	4		18	19	(1)
Townships and precincts	1	1			1	(1)
YORK	440	439		1	414	23.93
County						
Cities and villages	109	109			88	10.71
School districts	331	330		1	326	(1)

[1] Not computed.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	$51,704	$36,289	$14,197	$1,218	$48,261	$63.29
30,000 population and over	24,779	16,004	8,242	533	22,714	76.35
Omaha	21,370	15,113	5,809	448	19,699	90.90
Lincoln	3,409	891	2,433	85	3,015	37.31
8,000 to 30,000 population	4,108	3,082	693	333	3,981	40.75
Grand Island	661	474	50	137	661	35.35
Hastings	614	472	68	74	606	37.64
North Platte	750	641	99	10	750	60.98
Fremont	620	457	117	46	608	51.97
Norfolk	116	103	----	13	105	9.46
Beatrice	469	367	75	27	469	45.10
Kearney	325	252	73	----	273	31.38
Scottsbluff	553	316	211	26	509	58.51
2,500 to 8,000 population	7,946	5,598	2,262	86	7,474	76.69
Nebraska City	568	491	72	5	503	69.57
Columbus	177	149	14	14	155	22.47
McCook	745	524	213	8	682	101.97
Alliance	653	469	164	20	632	94.77
Fairbury	269	132	137	----	259	41.83
Falls City	326	182	144	----	326	56.33
York	99	99	----	----	78	13.66
Chadron	505	480	25	----	502	108.99
South Sioux City	424	421	3	----	424	107.97
Plattsmouth	259	184	75	----	259	66.28
Holdrege	292	84	205	3	277	84.89
Auburn	133	51	77	5	124	40.42
Sidney	327	307	17	3	327	98.91
Superior	264	228	34	2	259	85.09
Lexington	262	192	70	----	248	83.73
Crete	448	170	272	6	322	112.39
Blair	298	293	5	----	298	106.77
Seward	43	----	30	13	43	15.71
Aurora	159	159	----	----	105	38.67
Broken Bow	602	327	275	----	599	220.63
Wahoo	224	173	51	----	224	83.30
Wymore	225	85	140	----	225	83.96
Schuyler	290	209	74	7	285	110.12
Gering	354	189	165	----	318	125.64
Less than 2,500 population	14,871	11,605	3,000	266	14,092	52.20

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS AND PRECINCTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Grand total	$110,506	$97,755	$36,745	$79 73	$73.93	$29.80
State government	929	1,038	374	.67	.78	31
Counties	6,485	8,757	3,706	4.68	6.59	3 01
Cities and villages	48,261	37,444	28,548	63.29	53.61	51 61
School districts	34,647	35,584	[1] 3,616	(2)	(2)	(2)
Townships and precincts	497	631	81	(2)	(2)	(2)
Other civil divisions	19,687	14,301	[3] 420	(2)	(2)	(2)
Adams	1,255	859	420	46.65	37.26	19.46
Antelope	412	246	128	27.09	15.83	8.58
Arthur [4]	32	50	----------	23.81	33.38	----------
Banner	27	10	4	15.88	7.00	2.42
Blaine	72	68	6	45.45	37.59	2.82
Boone	559	492	125	37.77	34.14	9 21
Box Butte	1,076	813	231	86.08	90.36	36 65
Boyd	517	551	118	72.12	66.85	12.69
Brown	394	361	63	68.26	52.09	9 11
Buffalo	1,227	1,658	470	50.29	68.32	20.95
Burt	1,221	506	227	93.21	40.32	17.82
Butler	356	384	119	24.71	26.28	7.73
Cass	448	648	214	25.33	35.93	10.80
Cedar	616	671	182	37.33	40.68	11.32
Chase	139	165	19	24.82	31.25	4.77
Cherry	457	329	87	41.93	27.19	7.46
Cheyenne	843	597	148	80.29	63.51	28.76
Clay	401	584	246	29.55	40.34	15.64
Colfax	488	329	175	42.68	28.33	14.93
Cuming	494	603	81	34.31	43.75	5.91
Custer	1,145	381	250	43.72	14.32	9.27
Dakota	737	250	33	75.20	31.29	4.89
Dawes	1,621	1,126	157	138.55	105.75	17.61
Dawson	1,055	679	233	57.97	42.40	13.58
Deuel	197	227	40	48.05	61.98	19.18
Dixon	607	419	51	52.39	35.16	4 30
Dodge	1,186	1,392	576	46.33	59.33	26.01
Douglas	39,196	46,749	20,734	164.83	218.67	116.73
Dundy	288	109	93	50.53	21.58	20 13
Fillmore	302	482	86	23.28	35.26	5.89
Franklin	267	225	87	29.36	22.33	8.25
Frontier	246	239	118	30.32	27.95	13 77
Furnas	658	459	216	53.93	39.68	17.91
Gage	1,631	1,198	591	53.83	40.31	19 42
Garden	534	639	19	102.69	132.34	4.60
Garfield	36	51	33	11.23	14.60	8.57
Gosper	75	56	27	17.49	11.95	5.49
Grant	54	119	9	37.84	75.21	7.72
Greeley	258	312	164	30.56	35.21	18.65
Hall	1,048	1,291	365	37.83	52.49	17.06
Hamilton	295	375	116	24.26	28.30	8.55
Harlan	465	262	175	51.91	28.47	18.18
Hayes	241	13	10	66.94	3.89	3.16
Hitchcock	401	278	75	53.47	44.74	13.00
Holt	356	346	121	21.56	19.69	7.28

[1] Includes only the debt of school districts outside of cities and villages having a population of 2,500 and over. Debt on account of schools in cities and villages with a population of 2,500 and over is included with city or village liabilities.
[2] Not computed.
[3] Not distributable by counties.
[4] Organized since 1912.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS AND PRECINCTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Hooker	$31	$28	$15	$26.27	$19 04	$12.94
Howard	339	541	119	33.83	50.34	16.90
Jefferson	445	417	244	26.97	25.85	14 00
Johnson	177	270	128	19.24	30.22	12.53
Kearney	193	233	86	23.84	27.18	9.45
Keith	332	346	83	47.43	60.61	19.51
Keyapaha	57	99	51	17.80	27.39	14.30
Kimball	698	524	24	148.51	101 66	10.32
Knox	454	373	106	23.77	19.57	5.41
Lancaster	7,961	5,781	2,674	77.44	64.94	34.87
Lincoln	2,067	1,288	256	79.50	50.67	14.97
Logan	105	98	6	50.00	60.38	3.35
Loup	37	55	5	20 35	28.42	1 82
McPherson	2	20	11	1. 17	11.41	3.49
Madison	1,091	926	299	41.02	39.58	15.10
Merrick	464	535	142	43 70	49.27	13 22
Morrill	4,020	988	84	398 02	95.68	16.22
Nance	614	196	204	70.67	22.45	22.31
Nemaha	278	370	174	22.50	29.49	13.32
Nuckolls	575	436	153	45 53	32.80	11.60
Otoe	920	869	579	46.00	44 50	29 98
Pawnee	422	508	101	44.78	53.03	9 54
Perkins	513	324	4	82.74	74 94	1.43
Phelps	575	341	225	62.09	34 50	21.53
Pierce	395	576	32	35.59	53.21	3.01
Platte	617	748	183	28.70	38.21	9.41
Polk	370	425	116	36 66	39.52	11.03
Redwillow	1,395	889	118	97.55	77.08	10.21
Richardson	1,083	909	219	54.15	46.94	12.52
Rock	90	52	24	26.74	14.09	6.20
Saline	893	303	188	54.60	18.37	10.52
Sarpy	579	357	66	54.62	38.02	7.11
Saunders	959	986	161	47.55	47.88	7.59
Scotts Bluff	10,357	2,989	277	345.23	125.11	27 10
Seward	267	400	131	16.69	25.21	8.22
Sheridan	545	263	63	49.55	25.75	8.14
Sherman	180	240	62	19.57	26 56	7.00
Sioux	1,772	75	15	377.02	16.51	2.21
Stanton	243	261	53	31 15	33.35	6.82
Thayer	383	243	224	27.99	17.40	15.04
Thomas	18	10	13	11.92	5.09	9.28
Thurston	586	672	152	55 28	68.46	16.18
Valley	529	659	132	55.49	66.52	13.02
Washington	578	792	195	47.79	65.03	15.27
Wayne	581	536	98	54.30	55.06	9.31
Webster	411	631	94	40.25	57.78	7.72
Wheeler	29	31	7	12.42	12.01	2.75
York	414	503	107	23 93	29.35	5.68

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1932			1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property					
State total	[1]$2,675,864	$1,974,389	[1]$701,475	$3,202,706	$463,372	$1,930.64	$2,422.07	$375.77
Adams	44,728	32,059	12,669	50,342	7,635	1,662.75	2,182.63	354.01
Antelope	26,931	22,506	4,425	37,544	5,222	1,771.08	2,412.57	351.28
Arthur [2]	2,298	1,654	644	2,716		1,709.82	1,821.53	
Banner	3,297	2,718	579	3,837	407	1,939.41	2,673 95	262.39
Blaine	2,829	1,647	1,182	3,738	547	1,785.98	2,070.97	270.98
Boone	35,251	29,137	6,114	43,478	5,689	2,381.82	3,018 27	417.73
Box Butte	14,425	9,940	4,485	15,174	2,138	1,154.00	1,687.13	338.75
Boyd	10,916	8,634	2,282	10,326	2,098	1,522.67	2,344.58	289.76
Brown	8,337	6,251	2,086	10,626	1,752	1,444.30	1,535.32	252.72
Buffalo	42,832	30,268	12,564	52,097	7,566	1,755.41	2,146.45	337.11
Burt	32,598	26,209	6,329	44,963	6,821	2,488.40	3,580.10	535.96
Butler	40,563	32,205	8,358	50,441	7,930	2,814.92	3,453.45	514.87
Cass	45,368	34,399	10,969	56,537	8,404	2,565.48	3,135.91	424.73
Cedar	40,765	33,869	6,896	58,699	8,062	2,470.61	3,559.21	501.49
Chase	8,945	6,885	2,060	9,873	1,001	1,507.32	1,869 49	253.04
Cherry	24,338	14,270	10,068	31,971	3,400	2,233 25	2,642.66	291.24
Cheyenne	25,171	16,455	8,716	30,288	2,594	2,397.24	3,222.48	505 84
Clay	32,838	24,895	7,943	42,211	8,118	2,419.72	2,913.93	516.09
Colfax	33,709	27,004	6,705	41,250	5,803	2,948.14	3,547.48	494.34
Cuming	42,338	36,216	6,122	55,959	7,670	2,940.14	4,064.13	556 50
Custer	39,215	29,378	9,837	50,060	7,316	1,497.38	1,882.10	265.19
Dakota	17,805	13,576	4,229	22,855	3,158	1,816.84	2,861.91	474 60
Dawes	15,775	10,283	5,492	19,739	2,123	1,348.29	1,853.23	238.09
Dawson	37,182	26,040	11,142	42,454	6,628	2,042.97	2,650.71	385.85
Deuel	11,114	6,794	4,320	12,935	1,179	2,710.73	3,526.34	566 94
Dixon	24,346	19,820	4,526	32,814	4,011	2,101 33	2,757.22	391.31
Dodge	53,702	40,321	13,381	64,227	9,539	2,097.73	2,736.79	430.74
Douglas	354,422	238,098	116,324	365,996	44,252	1,490.42	1,711.97	249.12
Dundy	9,907	5,831	4,076	12,161	1,439	1,738.07	2,400.04	310.31
Fillmore	36,217	28,767	7,450	44,869	7,404	2,792.15	3,282 05	504.55
Franklin	16,690	12,785	3,905	21,242	3,863	1,835 28	2,110.07	365.18
Frontier	14,003	10,075	3,928	15,789	2,648	1,725.78	1,848.82	308.94
Furnas	19,930	13,613	6,317	24,507	3,954	1,633.61	2,102.34	327 28
Gage	62,290	46,045	16,245	71,718	11,668	2,055.78	2,413.04	383.64
Garden	9,852	6,721	3,131	13,307	972	1,894.62	2,756.71	236.04
Garfield	4,421	3,410	1,011	6,200	704	1,378.55	1,762.77	183.54
Gosper	9,561	7,326	2,235	11,862	1,940	2,230.23	2,540 54	393.26
Grant	4,960	2,033	2,927	5,866	734	3,475.82	3,696 15	609.43
Greeley	15,497	12,172	3,325	19,685	3,400	1,835.70	2,224.84	386.52
Hall	48,295	20,953	13,342	46,027	7,748	1,503.00	1,872.18	362.28
Hamilton	33,700	27,099	6,601	43,027	7,866	2,771.61	3,250.51	582.57
Harlan	15,984	10,785	5,199	20,670	3,269	1,784.53	2,241.92	338.89
Hayes	5,993	4,704	1,289	7,154	699	1,664.72	2,099.72	224.90
Hitchcock	13,553	8,815	4,738	15,225	1,734	1,807.07	2,452.92	301.92
Holt	22,464	16,381	6,083	32,630	4,713	1,360.71	1,857.77	283.50
Hooker	3,355	1,504	1,851	4,287	495	2,843.22	2,896.63	426.90
Howard	20,750	14,716	6,034	25,949	4,465	2,070.86	2,416.34	408.71
Jefferson	35,743	26,878	8,865	42,283	6,944	2,166.24	2,619.74	399.32
Johnson	21,948	17,189	4,759	26,801	4,705	2,385.65	2,997.90	461.84
Kearney	20,379	14,762	5,617	25,019	4,281	2,517.79	2,914.94	470.09
Keith	14,755	7,213	7,542	17,233	2,073	2,107.86	3,020.19	486.85
Keyapaha	4,628	3,658	970	6,066	956	1,444.90	1,671.12	267.50
Kimball	14,329	9,198	5,131	18,733	1,534	3,048.72	3,633.16	659.24
Knox	30,548	25,152	5,396	47,092	5,092	1,590.37	2,474.34	289.47
Lancaster	171,075	120,400	50,675	169,993	23,504	1,664.15	1,909.61	306.43

[1] Includes $3,900,870, valuation of private car lines, not distributable by counties.
[2] Organized since 1912.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1932			1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property					
Lincoln	$32,935	$18,536	$14,399	$34,879	$5,132	$1,266.73	$1,372.65	$300.63
Logan	4,056	2,881	1,175	4,927	346	1,931 43	3,052.51	203.46
Loup	2,317	1,850	467	3,029	402	1,274.48	1,556.55	162 67
McPherson	2,406	1,575	531	2,198	489	1,550.81	1,230.84	157.71
Madison	44,758	36,007	8,751	53,199	6,826	1,682.63	2,274.52	344.92
Merrick	26,134	17,374	8,760	31,923	5,092	2,461 06	2,939 23	473.94
Morrill	14,935	8,861	6,074	16,678	1,442	1,478.71	1,615 17	279.12
Nance	20,589	16,473	4,116	25,764	4,180	2,366.55	2,957.28	456.61
Nemaha	27,077	22,170	4,907	33,956	5,763	2,191.40	2,706 27	440 10
Nuckolls	28,161	20,877	7,284	34,218	6,047	2,229.87	2,574 55	457.56
Otoe	48,275	37,786	10,489	57,954	8,705	2,413.75	2,966.37	450.51
Pawnee	22,093	17,216	4,877	28,054	5,421	2,344.58	2,929.00	512.28
Perkins	11,015	7,997	3,018	13,261	1,327	1,776.61	3,065.48	465.79
Phelps	21,732	15,946	5,786	27,124	4,383	2,346.61	2,739.82	419.39
Pierce	27,504	23,585	3,919	35,659	4,613	2,477.84	3,294.41	432.54
Platte	50,857	39,872	10,985	61,710	8,909	2,365.44	3,151.36	458.89
Polk	28,146	23,502	4,644	35,855	5,658	2,788.94	3,331.36	537.75
Redwillow	18,653	11,704	6,949	20,364	3,069	1,304.41	1,766.15	266.26
Richardson	38,159	30,698	7,461	46,415	7,456	1,907.95	2,397.61	427.32
Rock	5,175	3,776	1,399	7,829	1,106	1,537.43	2,103.97	284.22
Saline	39,750	31,475	8,275	51,050	8,336	2,430.30	3,091.31	466.58
Sarpy	22,206	15,259	6,947	27,228	4,165	2,094.91	2,898.72	446.14
Saunders	56,112	44,256	11,856	69,522	10,493	2,782.37	3,376.67	495.44
Scotts Bluff	29,692	18,937	10,755	31,442	2,154	989.73	1,316.13	210.37
Seward	30,061	31,342	7,719	48,049	8,485	2,441.31	3,028.25	531.66
Sheridan	16,107	9,532	6,575	20,423	2,702	1,464.27	1,999.11	348.79
Sherman	15,510	11,182	4,328	19,485	3,292	1,685.87	2,157.76	372.45
Sioux	9,020	6,134	2,886	12,184	1,274	1,919.15	2,690.85	188.73
Stanton	26,196	22,468	3,728	31,877	4,412	3,358.46	4,081.06	570.73
Thayer	28,376	21,256	7,120	35,071	6,093	2,073.66	2,509.34	408.35
Thomas	3,107	1,268	1,839	3,879	518	2,057.62	2,017.24	376.75
Thurston	19,866	16,333	3,533	25,814	3,402	1,874.15	2,629 49	361.39
Valley	17,546	13,541	4,005	22,271	3,583	1,840.55	2,247.10	352.17
Washington	30,602	26,017	4,585	40,136	5,812	2,530.14	3,295.22	450.30
Wayne	31,470	27,171	4,299	39,507	5,570	2,941.12	4,062.45	301.43
Webster	19,755	14,638	5,117	25,785	5,304	1,934.87	2,360.81	437.18
Wheeler	3,587	2,846	741	5,429	668	1,536.19	2,095 52	257.35
York	41,458	33,272	8,186	51,013	9,070	2,396 42	2,975.19	480.18

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS AND PRECINCTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX									AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1932							1922	1912	1932	1922	1912
	Total	State	County	Cities and villages	School districts	Townships and precincts	Other civil divisions					
State total	[1] $48,522	[1] $6,198	$8,696	$9,707	$22,625	$1,195	$101	[2] $53,236	$19,781	$1.81	$1.66	$4.27
Adams	806	101	92	179	410	24	------	787	312	1.80	1.56	4.09
Antelope	424	63	83	41	214	23	------	541	197	1.57	1 44	3.77
Arthur [3]	37	5	9	------	23	------	------	48	--------	1.61	1.77	------
Banner	57	8	15	------	34	------	------	50	15	1.73	1.30	3.69
Blaine	63	7	13	2	41	------	------	65	24	2.23	1 74	4.39
Boone	454	82	77	58	237	------	------	473	188	1 29	1 09	3.30
Box Butte	312	33	48	53	178	------	------	344	106	2.16	2 27	4.96
Boyd	202	26	39	17	105	15	------	343	127	1.85	1.77	4.71
Brown	179	19	28	28	101	------	------	236	117	2 15	2 22	6.68
Buffalo	906	99	143	189	402	73	------	919	341	2.12	1.76	4.51
Burt	473	76	63	75	206	53	------	624	225	1 45	1.39	3.30
Butler	483	94	93	54	194	48	------	550	246	1.19	1.09	3 10
Cass	609	105	147	92	259	6	------	737	265	1.34	1.30	3.15
Cedar	524	95	140	51	238	------	------	668	258	1 29	1.14	3.20
Chase	147	21	32	12	82	------	------	189	50	1.64	1.91	5.00
Cherry	402	56	100	25	221	------	------	478	179	1.65	1.50	5.26
Cheyenne	456	59	107	56	234	------	------	508	102	1.81	1.68	3.93
Clay	452	76	67	72	211	26	------	525	283	1.38	1 24	3.49
Colfax	352	77	83	44	148	------	------	471	195	1.04	1.14	3.36
Cuming	461	99	83	45	190	65	------	654	240	1.09	1.17	3.13
Custer	810	91	145	88	414	72	------	1,007	413	2.07	2.01	5.65
Dakota	294	40	60	45	149	------	------	346	95	1 65	1.51	3.01
Dawes	406	37	62	95	212	------	------	409	102	2.57	2.07	4.80
Dawson	629	86	144	93	306	------	------	619	300	1.69	1.46	4.53
Deuel	174	26	38	17	93	------	------	200	48	1.57	1 55	4.07
Dixon	337	56	38	38	185	20	------	500	172	1.38	1.52	3.73
Dodge	911	123	146	188	371	83	------	1,079	409	1 70	1.68	4.29
Douglas	10,878	786	1,315	4,377	4,400	------	------	9,767	3,568	3.07	2 67	8.06
Dundy	172	23	42	11	96	------	------	187	67	1.74	1.54	4.66
Fillmore	422	85	76	47	167	47	------	583	212	1.17	1.30	2.86
Franklin	298	39	66	34	132	27	------	352	156	1.79	1.66	4.04
Frontier	256	32	59	25	140	------	------	309	105	1 83	1.96	3.97
Furnas	303	46	76	46	225	------	------	438	167	1.97	1 79	4.22
Gage	1,003	141	155	157	479	71	------	1,134	496	1.61	1.58	4.25
Garden	164	23	40	10	91	------	------	192	44	1 66	1 44	4.53
Garfield	66	10	22	4	30	------	------	92	34	1.49	1.48	4.83
Gosper	135	22	34	7	72	------	------	155	75	1.41	1.31	3.87
Grant	80	11	26	4	39	------	------	77	22	1.61	1.31	3.00
Greeley	230	36	58	17	119	------	------	311	96	1.48	1.58	2.82
Hall	862	97	121	182	423	39	------	842	313	1.99	1.83	4.04
Hamilton	432	78	92	62	200	------	------	533	203	1.28	1.24	2.58
Harlan	301	37	53	19	165	27	------	389	131	1.88	1.88	4.01
Hayes	113	14	32	2	65	------	------	82	42	1 80	1.15	6.01
Hitchcock	241	31	45	21	144	------	------	288	74	1.78	1.89	4.27
Holt	429	52	81	29	235	32	------	559	204	1 91	1.71	4.33

[1] Includes $70,215, levy of private car lines taxed for State purposes only, not distributable by counties.
[2] Includes $60,307, levy of public service corporations, taxed for State purposes only, not distributable by counties.
[3] Organized since 1912.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS AND PRECINCTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX									AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1932							1922	1912	1932	1922	1912
	Total	State	County	Cities and villages	School districts	Townships and precincts	Other civil divisions					
Hooker	$53	$8	$16	$4	$25	-------	-------	$68	$23	$1 58	$1.59	$4.65
Howard	283	48	71	19	145	-------	-------	368	145	1.36	1 42	3.25
Jefferson	511	82	101	76	252	-------	-------	598	267	1.43	1.41	3 55
Johnson	266	51	75	26	114	-------	-------	396	169	1 21	1.48	3.59
Kearney	274	47	50	35	122	$20	-------	294	137	1.34	1.18	3.20
Keith	248	35	48	21	144	-------	-------	303	96	1.68	1.76	4 63
Keyapaha	90	11	31	2	46	-------	-------	93	53	1.94	1.53	5.54
Kimball	226	33	57	23	113	-------	-------	326	62	1.58	1.74	4.04
Knox	555	71	108	58	258	60	-------	744	231	1.82	1.58	4.06
Lancaster	3,622	380	453	873	1,824	-------	$92	3,387	1,300	2 12	1.99	5.53
Lincoln	874	76	173	146	467	12	-------	836	299	2.65	2.40	5.83
Logan	76	9	18	3	46	-------	-------	87	16	1.87	1.77	4.62
Loup	53	5	15	1	32	-------	-------	59	19	2 29	1.95	4.73
McPherson	37	5	9	-------	23	-------	-------	37	27	1.76	1 68	5.52
Madison	798	103	148	142	396	-------	9	915	277	1.78	1.72	4.06
Merrick	338	62	58	37	147	34	-------	375	187	1.29	1.17	3.67
Morrill	357	35	69	37	216	-------	-------	610	74	2 39	3.66	5.13
Nance	328	48	45	56	140	39	-------	369	216	1.59	1.43	5.17
Nemaha	377	63	87	56	159	12	-------	440	164	1.39	1.30	2 85
Nuckolls	400	65	94	58	183	-------	-------	503	212	1.42	1.47	3 51
Otoe	601	112	124	106	259	-------	-------	674	272	1.24	1.16	3.12
Pawnee	298	51	88	31	128	-------	-------	375	186	1.35	1.34	3.43
Perkins	243	25	43	21	154	-------	-------	209	53	2.21	1.58	3.99
Phelps	369	49	65	56	165	34	-------	388	142	1.70	1.43	3.24
Pierce	354	64	81	38	171	-------	-------	401	159	1.29	1.12	3.45
Platte	650	119	136	106	229	60	-------	763	290	1.28	1.24	3.26
Polk	321	65	78	33	145	-------	-------	402	177	1.14	1 12	3.13
Redwillow	478	42	85	89	262	-------	-------	473	130	2.56	2.32	4.24
Richardson	561	88	134	51	288	-------	-------	697	257	1.47	1.50	3.45
Rock	93	12	19	5	57	-------	-------	127	54	1.80	1.62	4.88
Saline	522	92	113	81	236	-------	-------	643	247	1.31	1.26	2.96
Sarpy	346	52	129	22	138	5	-------	404	137	1.56	1.48	3.29
Saunders	712	130	191	78	313	-------	-------	829	317	1.27	1.19	3.02
Scotts Bluff	1,026	68	228	172	549	9	-------	1,089	157	3.46	3.46	7.29
Seward	464	90	67	42	211	54	-------	522	254	1.19	1.09	2.99
Sheridan	328	37	53	46	192	-------	-------	376	127	2.04	1.84	4.70
Sherman	277	36	53	24	127	37	-------	347	154	1.79	1.78	4.68
Sioux	155	21	43	3	87	1	-------	180	69	1.72	1.48	5.42
Stanton	283	61	102	22	98	-------	-------	367	170	1.08	1.15	3.85
Thayer	378	65	95	40	178	-------	-------	494	239	1.33	1.41	3.92
Thomas	56	7	17	2	30	-------	-------	67	25	1.80	1.73	4.83
Thurston	356	47	93	28	188	-------	-------	424	138	1.79	1.64	4.06
Valley	299	41	63	25	135	35	-------	393	173	1.70	1.76	4.33
Washington	415	71	116	48	180	-------	-------	548	196	1.36	1.37	3.37
Wayne	346	73	81	55	137	-------	-------	425	185	1.10	1.08	3.32
Webster	294	45	70	20	159	-------	-------	374	174	1.49	1.45	3.28
Wheeler	69	9	17	3	40	-------	-------	83	27	1.92	1.53	4.04
York	557	96	98	76	255	32	-------	634	280	1.34	1.24	3.09

NEVADA

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Nevada relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 17 counties, the 36 cities and towns, the 340 school districts, and the 6 other civil divisions (irrigation, drainage, and light districts), or a total of 400 political units that have power to levy taxes or incur debt.

The data for Nevada were compiled largely from reports on file at the State Capitol, Carson City, Nev.

Fiscal year.—For Nevada the fiscal year reported for the State government is that ending June 30, 1931, while the statistics for the counties, the cities and towns, the school districts, and the other civil divisions, are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Nevada on January 1, 1932 was 92,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1931.—The following statement discloses that for Nevada the aggregate of revenue receipts is in excess of governmental costs, including those for capital outlays, by $516,941. The cities and towns and school districts show an excess of governmental costs over receipts, while the State government, the counties, and the other civil divisions show an excess of revenue receipts over governmental costs.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING-FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Percent of total	Total	Percent of total	Total	Percent of total	Total	Percent of total
Total	$12,568,131	100 0	$12,051,190	100 0	$9,945,219	100.0	$6,177,810	100.0
State government	4,929,093	39. 2	4,688,289	38. 1	1,369,917	13.8	1,426,194	23. 1
Counties	4,185,140	33. 3	3,890,464	32. 3	1,826,702	18. 4	3,457,396	56. 0
Cities and towns	1,225,499	9. 8	1,346,440	11. 2	1,771,727	17. 8	702,559	11. 4
School districts	1,829,611	14 6	1,841,786	15. 3	1,596,261	16. 1	576,419	9. 3
Other civil divisions	398,788	3. 2	384,231	3. 2	3,380,612	34. 0	15,242	0. 2

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Nevada and all subdivisions of the State amounted to $12,568,131, or an average of $136.61 for each person in the State. Of this amount $4,929,093 was for the State; $4,185,140 for the counties; $1,225,499 for the cities and towns; $1,829,611 for the school districts; and $398,788 for the other civil divisions. The revenues collected include $5,964,803, general property taxes; $108,839, special taxes; $62,925, poll taxes; $1,491,708, licenses and permits; $425,072, special assessments; $3,106,886, subventions, donations, and pension assessments; $323,202, interest, rents, and highway privileges; $288,237, earnings of public-service enterprises; $766,592, earnings of general departments; and $29,867, fines, forfeits, and escheats. Of the $3,106,886 classified as subventions, donations, and pension assessments, $1,754,356 represents subventions by the Federal Government to the State, principally for highways.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities and towns having a population of 2,500 and over.

General property taxes of the State, the counties, and the cities and towns having a population of 2,500 and over amounted to $2,119,000 in 1912, $4,639,000 in 1922, and $5,221,190 in 1931, this being an increase of 12.5 percent from 1922 to 1931, and 146.4 percent from 1912 to 1931. Special taxes amounted to $6,000 in 1922 and $108,839 in 1931. No special taxes were reported for Nevada in 1912. Poll taxes amounted to $63,000 in 1912, $56,000 in 1922, and $61,614 in 1931. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to $301,000 in 1912, $386,000 in 1922, and $1,453,357 in 1931. Special assessments amounted to $17,000 in 1912, $580,000 in 1922, and $144,802 in 1931.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Nevada and all subdivisions of the State for 1931 amounted to $12,051,190, or an average expenditure of $130.99 per person. Of the total amount expended, $4,588,289 was disbursed by the State government; $3,890,464 by the counties; $1,346,440 by the cities and towns; $1,841,766 by the school districts; and $384,231 by the other civil divisions. The total comprises $8,498,008 for operation and maintenance of general departments; $237,231 for operation and maintenance of public-service enterprises; $458,336 for interest on debt; and $2,857,615 for outlays or permanent improvements.

The payments for operation and maintenance of general departments are distributed as follows: General government, $1,212,178; protection to person and property, $634,984; health and sanitation, $105,703; development and conservation of natural resources, $605,700; highways, $1,116,633; charities, hospitals, and corrections, $803,149; schools, $3,744,786; libraries, $66,287; recreation, $34,277; and miscellaneous, $174,311. Expenditures for maintenance of schools other than schools of the State government may include certain other expenditures such as for elections, financial offices, and recreation.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data were limited to States, counties, and cities or other incorporated places with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to

1931 the payments for operation and maintenance of general departments and public-service enterprises of the State, counties, and cities and towns, having a population of 2,500 and over increased from $2,657,000 to $6,714,770, or 152.7 percent; interest payments, from $136,000 to $249,505, or 83.5 percent; and outlay payments, from $284,000 to $2,484,765, or 774.9 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking-fund assets of the State government, and of the counties, the cities and towns, the school districts, and the other civil divisions, by counties. The aggregate for the State and the totals for the counties and the cities and towns are comparable with prior reports on this subject.

Table 6 presents for the individual cities and towns, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking fund assets, for the year 1931. The aggregate debt of the cities and towns in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1931, 1922, and 1912, covering the gross debt less sinking-fund assets—total and per capita—of the government of the State, the counties, the cities and towns, the school districts, and the other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all the minor civil divisions in the county.

For 1931 the combined gross debt of Nevada and all subdivisions of the State less sinking-fund assets set aside to meet such debt was $9,945,219, or an average per capita of $108.10. In 1922 the average per capita was $90.49, and in 1912, $33.60.

Of the total debt reported for 1931, $1,369,917 was for the State government; $1,826,702 for the counties; $1,771,727 for the cities and towns; $1,596,261 for the school districts; and $3,380,612 for the other civil divisions.

The gross debt of the State government, less sinking-fund assets, decreased 21.8 percent from 1922 to 1931 and increased 125.3 percent from 1912 to 1931. Similar debt for all minor civil divisions combined increased 63.2 percent from 1922 to 1931 and 233 percent from 1912 to 1931.

ASSESSED VALUATIONS

Taxable property in Nevada is assessed annually at its cash value, by county assessors, between January 1 and the second Monday in July. The assessment made by the assessors, as apportioned by the county commissioners, is the only basis of taxation for city, town, school, or other districts in the counties.

The assessed valuation of all property in Nevada subject to levies of the general property tax was $206,991,291 in 1931, as compared with $195,835,000 in 1922 and $101,087,000 in 1912. The per capita assessed valuation increased from $1,067.20 in 1912 to $2,529.94 in 1922, and decreased to $2,249.91 in 1931.

TAX LEVIES

In Nevada the county treasurers are receivers of all taxes on real and personal property. The tax rolls are delivered to the treasurers by the county auditors on or before the first Monday in November, and the taxes become delinquent on or before the first Monday in December following.

The total levies of the general property tax for the State and all subdivisions were $2,276,000 for 1912, $5,068,000 for 1922, and $6,177,810 for 1931, this being a per capita of $24.02, $65.47, and $67.15, respectively.

Of the total levies reported for 1931, $1,426,194 was for the State government; $3,457,396 for the counties; $702,559 for the cities and towns; $576,419 for the school districts; and $15,242 for the other civil divisions. The average rate of levy per $100 of the assessed valuation was $2.25 for 1912, $2.59 for 1922, and $2.98 for 1931.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
Grand total	92,000	$12,568	$136.61	[2] $7,628	$5,965	$63	$1,491	$425	$50	$3,032	$75	$323	$767	$288
State government	92,000	4,929	53.58	[2] 2,618	1,377	-------	1,132	121	11	1,754	69	195	161	-------
Counties	92,000	4,185	45.49	3,512	3,308	40	164	-------	3	127	-------	107	362	74
Cities and towns	54,630	1,225	22.42	928	*710*	23	*195*	46	16	-------	6	18	41	170
School districts	-------	1,830	(3)	559	559	-------	-------	-------	-------	1,151	-------	*1*	*119*	-------
Other civil divisions	-------	399	(3)	11	11	-------	-------	258	-------	-------	-------	2	84	44
CHURCHILL	5,100	641	125.69	218	204	2	12	126	1	91	-------	-------	81	124
County	5,100	215	42.16	158	152	2	4	-------	-------	27	-------	-------	4	26
Cities and towns	1,758	114	64.85	34	26	-------	8	22	1	-------	-------	-------	-------	57
School districts	-------	94	(3)	26	26	-------	-------	-------	-------	64	-------	-------	4	-------
Other civil divisions	-------	218	(3)	-------	-------	-------	-------	104	-------	-------	-------	-------	73	41
CLARK	9,200	728	79.13	552	496	15	41	20	-------	124	-------	-------	32	-------
County	9,200	302	32.83	261	225	8	28	-------	-------	13	-------	-------	28	-------
Cities and towns	6,491	107	16.48	87	67	7	13	20	-------	-------	-------	-------	-------	-------
School districts	-------	319	(3)	204	204	-------	-------	-------	-------	111	-------	-------	4	-------
DOUGLAS	1,800	175	97.22	100	91	2	7	15	-------	38	-------	3	9	10
County	1,800	94	52.22	78	69	2	7	-------	-------	7	-------	3	6	-------
Cities and towns	1,098	19	17.30	9	9	-------	-------	-------	-------	-------	-------	-------	-------	10
School districts	-------	46	(3)	13	13	-------	-------	-------	-------	31	-------	-------	2	-------
Other civil divisions	-------	16	(3)	-------	-------	-------	-------	15	-------	-------	-------	-------	1	-------
ELKO	10,300	979	95.05	674	629	6	39	-------	2	174	-------	35	48	46
County	10,300	558	54.17	489	463	6	20	-------	-------	2	-------	27	40	-------
Cities and towns	4,697	172	36.62	116	97	-------	19	-------	2	-------	-------	8	-------	46
School districts	-------	249	(3)	69	69	-------	-------	-------	-------	172	-------	-------	8	-------

ESMERALDA	1,077	90	83.57	71	67	1	3			15			4	
County	1,077	66	61.28	62	60	1	1			1			3	
Cities and towns	692	7	10.12	7	5		2							
School districts		17	(3)	2	2					14			1	
EUREKA	1,333	160	120.03	112	109		3	2		33		12	1	
County	1,333	122	91.52	103	100		3			7		12		
Cities and towns	711	2	2.81	2	2									
School districts		34	(3)	7	7					26			1	
Other civil divisions		2	(3)					2						
HUMBOLDT	3,800	360	94.74	255	242	2	11		1	74		7	23	
County	3,800	238	62.63	214	203	2	9			2		7	15	
Cities and towns	1,989	45	22.62	39	37		2		1				5	
School districts		77	(3)	2	2					72			3	
LANDER	1,800	216	120.00	146	141	2	3	18		39		1	12	
County	1,800	155	86.11	140	135	2	3			10		1	4	
Cities and towns		1	(3)										1	
School districts		42	(3)	6	6					29			7	
Other civil divisions		18	(3)					18						
LINCOLN	3,800	346	91.05	222	215	3	4			49		5	41	29
County	3,800	212	55.79	203	196	3	4			1		5	3	
Cities and towns	1,894	40	21.12	3	3								8	29
School districts		94	(3)	16	16					48			30	
LYON	3,810	447	117.32	218	208	2	8	98		51		37	40	3
County	3,810	258	67.72	195	185	2	8			24		35	4	
Cities and towns	1,430	14	9.79	14	14									
School districts		63	(3)	9	9					27			27	
Other civil divisions		112	(3)					98				2	9	3
MINERAL	1,900	218	114.74	87	80	1	6	10	1	34		6	16	64
County	1,900	161	84.74	79	73	1	5		1	16		5	12	48
Cities and towns	1,152	21	18.23	4	3		1						1	16
School districts		25	(3)	4	4					18		1	2	
Other civil divisions		11	(3)					10					1	
NYE	3,989	264	66.18	184	172	2	10			65		5	10	
County	3,989	163	40.86	150	145	2	3			2		5	6	
Cities and towns	2,116	23	10.87	23	16		7							
School districts		77	(3)	10	10					63			4	
Other civil divisions		1	(3)	1	1									
ORMSBY	2,221	116	52.23	73	62	1	10		1	30			12	
County	2,221	63	28.37	46	44		2			8			9	
Cities and towns	1,596	24	15.04	23	14	1	8		1					
School districts		29	(3)	4	4					22			3	

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Includes $108,839, special taxes, for State purposes only.
[3] Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[*Revenue receipts* expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
PERSHING	2,652	$265	$99.92	$187	$175	$2	$10	$11		$45			$10	$12
County	2,652	154	58 07	147	140	2	5						7	
Cities and towns	1,263	38	30 09	24	19		5						2	12
School districts		52	(2)	6	6					45			1	
Other civil divisions		21	(2)	10	10			11						
STOREY	667	69	103.45	53	50		3			13			3	
County	*667*	*53*	*79.46*	*43*	*42*		*1*			7			3	
Cities and towns	590	10	16.95	10	8		2							
School districts		6	(2)							6				
Other civil divisions														
WASHOE	28,600	1,977	69.13	1,459	1,270	17	172	4	$12	249	$6	$13	234	
County	28,600	1,039	36.33	830	779	2	49		2			3	201	
Cities and towns	*24,108*	557	23.10	503	365	15	123	4	10		6	10	24	
School districts		381	(2)	126	126					249			6	
Other civil divisions														
WHITE PINE	12,300	588	47.80	399	377	5	17		1	154		4	30	
County	*12,300*	332	26.99	314	297	5	12					4	14	
Cities and towns	3,045	31	10.18	30	25		5		*1*					
School districts		225	(2)	55	55					154			16	

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] *Not computed.*

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931

[Revenue receipts expressed in thousands]

CITY OR TOWN	Estimated population [1]	REVENUE RECEIPTS										
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits						
Grand total	54,630	$1,225	$22.42	$928	$710	$23	$195	$46	$16	$6	$18	$41	$170
8,000 to 30,000 population	19,600	489	24.95	444	324	11	109	4	9	6	9	17	
Reno	19,600	489	24.95	444	324	11	109	4	9	6	9	17	
2,500 to 8,000 population	15,935	357	22.40	271	212	11	48	20	4		9	7	46
Las Vegas	5,165	105	20.33	85	65	7	13	20					
Sparks	4,508	68	15.08	59	41	4	14		1		1	7	
Elko	3,217	153	47.56	97	81		16		2		8		46
Ely	3,045	31	10.18	30	25		5		1				
Less than 2,500 population	19,095	379	19.85	213	174	1	38	22	3			17	124

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. V.

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TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
Grand total	$12,051	$130.99	$8,498	$1,212	$635	$106	$1,117	$803	$3,745	$66	$34	$606	$174	$238	$458	$2,857
State government	4,588	49.87	2,466	268	85	48	431	285	863	6	3	431	46		51	2,071
Counties	3,891	42.29	3,492	748	240	19	483	511	1,341	58			92	101	130	168
Cities and towns	1,346	24.64	823	196	310	39	202	7		2	31		36	103	102	318
School districts	1,542	(1)	1,541						1,541						98	203
Other civil divisions	384	(1)	176				1					175		34	77	97
CHURCHILL	646	126.67	367	78	3	1	13	14	150	1		105	2	93	33	153
County	202	39.61	149	36	3	1	13	14	79	1			2	40	9	4
Cities and towns	129	73.38	42	42										21	7	59
School districts	77	(1)	71						71						3	3
Other civil divisions	238	(1)	105									105		32	14	87
CLARK	699	75.98	616	128	61	3	53	38	326	3			4		51	32
County	273	29.67	247	99	5	2	33	38	64	2			4		18	8
Cities and towns	107	16.48	107	29	56	1	20			1						
School districts	319	(1)	262						262						33	24
DOUGLAS	156	86.67	122	17	12	1	14	3	67			6	2	3	17	14
County	89	49.44	78	16	11		13	3	33				2		5	6
Cities and towns	11	10.02	4	1	1	1	1							3	3	1
School districts	41	(1)	34						34						1	6
Other civil divisions	15	(1)	6									6			8	1
ELKO	938	91.07	751	109	45	1	56	82	440	2			16	27	42	118
County	513	49.81	474	89	23	1	35	81	227	2			16		8	31
Cities and towns	124	26.40	64	20	22		21	1						27	17	16
School districts	301	(1)	213						213						17	71

ESMERALDA	82	76.14	80	20	6	6	6	6	35				1				2
County	59	54.78	59	20	3	6	4	6	19				1				
Cities and towns	7	10.12	5		3		2										2
School districts	16	(1)	16						16								
EUREKA	168	126.03	155	24	9	1	33	13	71			2	2		5		8
County	132	99.02	121	24	8	1	33	13	40				2		5		6
Cities and towns	1	1.41	1		1												
School districts	33	(1)	31						31								2
Other civil divisions	2	(1)	2									2					
HUMBOLDT	325	85.53	297	54	27		46	31	130	1			8		8		20
County	208	54.74	186	46	9		28	30	64	1			8		3		19
Cities and towns	45	22.62	45	8	18		18	1									
School districts	72	(1)	66						66						5		1
LANDER	200	111.11	180	26	7		18	21	89			13	6		6		14
County	135	75.00	127	26	7		18	21	50				5		5		3
Cities and towns	12	(1)	1										1				11
School districts	40	(1)	39						39						1		
Other civil divisions	13	(1)	13									13					
LINCOLN	296	77.89	237	35	11	1	26	14	145				5	26	27		6
County	163	42.89	146	26	11	1	26	14	63				5		13		4
Cities and towns	46	24.29	9	9										26	11		
School districts	87	(1)	82						82						3		2
LYON	401	105.25	325	30	16		59	17	152	1		44	6	2	57		17
County	219	57.48	207	25	14		55	17	89	1			6		5		7
Cities and towns	15	10.49	11	5	2		4								4		
School districts	65	(1)	63						63								2
Other civil divisions	102	(1)	44									44		2	48		8
MINERAL	240	126.32	132	26	7		14	15	60			4	6	73	13		22
County	183	96.32	102	25	7		13	15	36				6	61	7		13
Cities and towns	15	13.02	2	1			1							12	1		
School districts	32	(1)	24						24								8
Other civil divisions	10	(1)	4									4			5		1
NYE	259	64.93	255	40	25	2	20	36	124	1			7		2		2
County	156	39.11	154	39	11		15	36	47				6		1		1
Cities and towns	23	10.87	23	1	14	2	4			1			1				
School districts	79	(1)	77						77						1		1
Other civil divisions	1	(1)	1				1										
ORMSBY	93	41.87	85	21	7		9	5	40				3		6		2
County	49	22.06	44	13	4		1	5	19				2		5		
Cities and towns	21	13.16	20	8	3		8						1		1		
School districts	23	(1)	21						21								2

[1] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[*Totals expressed in thousands*]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments											Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
PERSHING	$222	$83 71	$192	$32	$15	$1	$26	$18	$97				$3	$7	$15	$3
County	143	53. 92	134	25	12	1	20	18	55				3		4	5
Cities and towns	30	23 75	16	7	3		6							7	7	
School districts	47	(1)	42						42						2	3
Other civil divisions	2	(1)													2	
STOREY	68	101. 95	66	12	6		5	7	31				5			2
County	52	77. 96	51	12	4		1	7	25				2			1
Cities and towns	9	15. 25	9		2		4						3			
School districts	7	(1)	6						6							1
Other civil divisions																
WASHOE	1, 993	69. 69	1, 576	221	251	39	251	142	545	$51	$31	$1	44	7	111	299
County	952	33 29	868	162	78	4	150	138	271	51			14		31	53
Cities and towns	720	29. 87	433	59	173	35	101	4			31		30	7	51	229
School districts	320	(1)	274						274						29	17
Other civil divisions	1	(1)	1									1				
WHITE PINE	677	55. 04	596	71	42	2	37	56	380				8		14	67
County	363	29. 51	345	65	30	2	25	55	160				8		11	7
Cities and towns	31	10. 18	31	6	12		12	1								
School districts	283	(1)	220						220						3	60

[1] Not computed.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY OR TOWN	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments									Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Libraries	Recreation	Miscellaneous			
Grand total	$1,346	$24.64	$823	$196	$310	$39	$202	$7	$2	$31	$36	$103	$102	$318
8,000 to 30,000 population	653	33.32	381	51	155	30	91	4	----	30	20	----	51	221
Reno	653	33 32	381	51	155	30	91	4	----	30	20	----	51	221
2,500 to 8,000 population	317	19 89	242	51	108	6	63	2	1	1	10	34	17	24
Las Vegas	105	20.33	105	27	56	1	20	----	1	----	----	----	----	----
Sparks	67	14.86	52	8	18	5	10	----	----	1	10	7	----	8
Elko	114	35.44	54	10	22	----	21	1	----	----	----	27	17	16
Ely	31	10.18	31	6	12	----	12	1	----	----	----	----	----	----
Less than 2,500 population	376	19 69	200	94	47	3	48	1	1	----	6	69	34	73

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	$10,868	$7,856	$215	$2,797	$9,945	$108.10
State government	1,634	1,021		613	1,370	14.89
Counties	2,065	2,065			1,826	19.85
Cities and towns	1,988	1,831	143	14	1,772	32.44
School districts	1,794	1,794			1,597	(1)
Other civil divisions	3,387	1,145	72	2,170	3,380	(1)
CHURCHILL	2,516	423	46	2,047	2,491	488.43
County	126	126			107	20.98
Cities and towns	146	125	21		145	82 48
School districts	33	33			28	(1)
Other civil divisions	2,211	139	25	2,047	2,211	(1)
CLARK	872	872			809	87.93
County	281	281			261	28.37
Cities and towns						
School districts	591	591			548	(1)
DOUGLAS	279	279			245	136.11
County	81	81			59	32 78
Cities and towns	43	43			34	30.97
School districts	20	29			26	(1)
Other civil divisions	126	126			126	(1)
ELKO	745	745			654	63.50
County	110	110			94	9.13
Cities and towns	289	289			243	51.74
School districts	346	346			317	(1)
ESMERALDA						
County						
Cities and towns						
School districts						
EUREKA	63	63			59	44.26
County	63	63			59	44.26
Cities and towns						
School districts						
Other civil divisions						
HUMBOLDT	124	124			112	29.47
County	40	40			33	8.68
Cities and towns						
School districts	84	84			79	(1)
LANDER	118	118			96	53.33
County	83	83			71	39.44
Cities and towns	25	25			24	(1)
School districts	10	10			1	(1)
Other civil divisions						
LINCOLN	359	359			324	85.26
County	266	266			246	64.74
Cities and towns	27	27			21	11.09
School districts	66	66			57	(1)
LYON	1,122	1,001	1	120	1,094	287.14
County	157	157			141	37.01
Cities and towns	76	76			68	47.55
School districts	5	5			1	(1)
Other civil divisions	884	763	1	120	884	(1)
MINERAL	216	216			202	106.32
County	75	75			66	34.74
Cities and towns	54	54			49	42.53
School districts						
Other civil divisions	87	87			87	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
NYE	$15	$15			$11	$2 76
County	7	7			5	1.25
Cities and towns						
School districts	8	8			6	(1)
Other civil divisions						
ORMSBY	80	80			73	32.87
County	78	78			72	32.42
Cities and towns						
School districts	2	2			1	(1)
PERSHING	302	241	$46	$15	200	100 30
County	34	34			27	10 18
Cities and towns	133	119		14	122	96.60
School districts	58	58			47	(1)
Other civil divisions	77	30	46	1	70	(1)
STOREY	2			2	2	3.00
County						
Cities and towns						
School districts						
Other civil divisions	2			2	2	(1)
WASHOE	2,148	2,026	122		1,892	66 15
County	451	451			393	13 74
Cities and towns	1,195	1,073	122		1,066	44.22
School districts	502	502			433	(1)
Other civil divisions						
WHITE PINE	273	273			245	10.92
County	213	213			192	15.61
Cities and towns						
School districts	60	60			53	(1)

[1] Not computed.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY OR TOWN	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	$1,988	$1,831	$143	$14	$1,772	$92.44
8,000 to 30,000 population	1,039	917	122		910	46 43
Reno	1,039	917	122		910	46.43
2,500 to 8,000 population	445	445			399	25 04
Las Vegas						
Sparks	156	156			156	31.61
Elko	289	289			243	75.54
Ely						
Less than 2,500 population	504	469	21	14	463	24.25

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Grand total	$9,945	$7,004	$3,183	$108.10	$90.49	$33.60
State government	1,370	1,751	608	14.89	22.62	6.70
Counties	1,826	2,717	1,292	19.85	34.35	13.64
Cities and towns	1,772	1,248	931	32.44	28.48	42.13
School districts	1,597	878	[1] 352	(2)	(2)	(2)
Other civil divisions	3,380	410	----	(2)	(2)	----
Churchill	2,491	220	110	488.43	42.94	31.81
Clark	809	623	261	87.93	118.67	67.27
Douglas	245	256	35	136.11	140.28	17.40
Elko	654	532	196	63.50	65.89	21.97
Esmeralda	----	15	92	----	6.22	(3)
Eureka	59	----	----	44.26	----	.09
Humboldt	112	218	209	29.47	58.21	27.56
Lander	96	127	5	53.33	85.90	2.68
Lincoln	324	381	177	85.26	166.51	43.51
Lyon	1,094	472	110	287.14	112.07	27.43
Mineral	202	180	11	100.32	97.30	(3)
Nye	11	65	127	2.76	9.99	13.23
Ormsby	73	225	67	32.87	91.78	18.04
Pershing [4]	266	316	----	100.30	112.67	----
Storey	2	36	----	3.00	24.36	.06
Washoe	1,892	1,140	993	66.15	60.23	49.35
White Pine	245	447	182	19.92	47.92	19.75

[1] Includes only the debt of school districts outside of cities and towns having a population of 2,500 and over. Debt on account of schools in cities and towns with a population of 2,500 and over is included with city or town liabilities.
[2] Not computed.
[3] Not computed; population not estimated.
[4] Organized since 1912.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1931			1922	1912	1931	1922	1912
	Total	Real property and improvements	Personal property					
State total	$206,991	$176,313	$30,678	$195,835	$101,087	$2,249.90	$2,529.94	$1,067.20
Churchill	9,116	8,189	927	8,895	4,489	1,787.45	1,737.04	1,299.78
Clark	14,525	13,770	755	8,513	3,773	1,578.80	1,620 25	972.51
Douglas	3,562	2,600	962	3,985	1,429	1,978.89	2,183.60	710.18
Elko	42,519	37,780	4,739	40,338	18,418	4,128 06	4,990.47	2,063.19
Esmeralda	2,535	2,293	242	3,634	6,235	2,353.76	1,507.68	(1)
Eureka	7,153	6,233	920	6,985	3,157	5,366.09	5,174.39	1,725.06
Humboldt	16,901	14,728	2,173	17,882	13,098	4,447.63	4,777.43	1,724.97
Lander	6,314	2,130	4,184	6,471	2,907	3,507.78	4,360 61	1,556.82
Lincoln	8,000	6,968	1,032	7,885	2,361	2,105.26	3,447 55	579.21
Lyon	9,245	8,097	1,148	11,045	6,012	2,426.51	2,624.22	1,507.03
Mineral	5,454	5,174	280	4,698	2,402	2,870.53	2,542.26	(1)
Nye	4,853	3,709	1,144	8,162	5,613	1,216.60	1,254 98	585.77
Ormsby	1,815	1,494	321	1,860	1,380	817.20	702.06	384.93
Pershing [2]	12,903	11,921	982	13,218	----------	4,865.38	4,715.76	----------
Storey	1,989	543	1,446	2,533	1,932	2,982.01	1,724.00	634.35
Washoe	44,247	38,872	5,375	36,061	17,941	1,547.10	1,904.54	891.38
White Pine	15,860	11,812	4,048	13,661	9,940	1,289.43	1,465.94	1,077.67

[1] Not computed; population not estimated.
[2] Organized since 1912.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATES, COUNTIES, CITIES, AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX								AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1931						1922	1912			
	Total	State	County	Cities and towns	School districts	Other civil divisions			1931	1922	1912
State total	$6,178	$1,426	$3,457	$703	$577	$15	$5,068	$2,276	$2.98	$2.59	$2.25
Churchill	263	63	156	19	25	-------	273	104	2.89	3.07	2.32
Clark	618	100	262	61	195	-------	315	76	4.25	3.70	2.01
Douglas	109	25	65	7	12	-------	114	41	3.06	2.86	2.87
Elko	906	293	454	93	66	-------	827	316	2.13	2.05	1.72
Esmeralda	86	18	61	5	2	-------	103	156	3.39	2.83	2.50
Eureka	167	49	109	2	7	-------	131	66	2.33	1.88	2.09
Humboldt	373	116	197	42	18	-------	347	224	2.21	1.94	1.71
Lander	192	43	141	-------	8	-------	152	74	3.04	2.35	2.55
Lincoln	295	55	206	11	23	-------	101	83	3.09	2.42	3.52
Lyon	235	64	148	11	12	-------	290	123	2.54	2.03	2.05
Mineral	149	38	103	3	5	-------	130	58	2.73	2.96	2.41
Nye	202	33	146	13	9	1	299	174	4.10	3.60	3.10
Ormsby	72	12	44	12	4	-------	86	47	3.97	4.60	3.41
Pershing [1]	261	90	134	18	5	14	257	-------	2.02	1.94	------
Storey	56	14	38	4	-------	-------	83	56	2.82	3.28	2.90
Washoe	1,652	304	837	381	130	-------	1,059	448	3.73	2.94	2.50
White Pine	542	109	356	21	56	-------	402	230	3.42	2.94	2.31

[1] Organized since 1912.

NEW HAMPSHIRE

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of New Hampshire relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 10 counties, the 11 cities, and the 224 towns, or a total of 246 political units that have power to levy taxes or incur debt.

The data for New Hampshire were compiled from reports on file in the office of the State tax commission, Concord, N.H.

Fiscal year.—For New Hampshire the fiscal year reported for the State government is that ending June 30, 1931; while the statistics for the counties, the cities, and the towns are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of New Hampshire on January 1, 1932, was 468,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1931.—The following statement discloses that for New Hampshire the aggregate of revenue receipts is in excess of governmental costs, including those for capital outlays, by $88,024. The cities and the towns also show an excess of revenue receipts over all governmental costs, but for the State government and the counties an excess of governmental costs over revenue receipts is shown.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Percent of total	Total	Percent of total	Total	Percent of total	Total	Percent of total
Total	$38,011,963	100.0	$37,923,939	100.0	$31,735,605	100.0	$20,320,009	100.0
State government	11,397,977	30 0	13,054,306	34.4	6,505,130	20 5	2,998,073	14.8
Counties	1,805,123	4 7	2,264,626	6.0	1,648,045	5.2	1,623,381	8 0
Cities	10,751,236	28.3	10,279,758	27 1	13,738,089	43.3	7,475,237	36 8
Towns	14,057,627	37.0	12,325,249	32.5	9,844,341	31.0	8,223,318	40.5

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of New Hampshire and all subdivisions of the State amounted to $38,011,963, or an average of $81.22 for each person in the State. Of this amount $11,397,977 was for the State; $1,805,123 for the counties; $10,751,236 for the cities; and $14,057,627 for the towns. The revenues collected include $22,086,297, general property taxes; $2,110,460, special taxes; $401,359, poll taxes; $5,671,337, licenses and permits; $33,441, special assessments; $3,281,915, subventions, donations, and pension assessments; $460,563, interest, rents, and highway privileges; $1,381,390, earnings of public service enterprises; $2,407,409, earnings of general departments; and $177,792, fines, forfeits, and escheats Of the $3,281,915 classified as subventions, donations, and pension assessments, $1,135,044 represents subventions by the Federal Government to the State, principally for highways.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, cities, and towns having a population of 2,500 and over.

General property taxes of the State, the counties, and the cities amounted to $4,015,000 in 1912, $10,645,000 in 1922, and $12,419,573 in 1931, this being an increase of 16.7 percent from 1922 to 1931, and of 209.3 percent from 1912 to 1931. Special taxes amounted to $430,000 in 1912, $1,041,000 in 1922, and $1,364,851 in 1931. Poll taxes amounted to $46,000 in 1912, $804,000 in 1922, and $190,892 in 1931. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to $621,000 in 1912, $1,733,000 in 1922, and $5,611,513 in 1931. Special assessments amounted to $4,000 in 1912, $46,000 in 1922, and $25,066 in 1931.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of New Hampshire and all subdivisions of the State for 1931 amounted to $37,923,939, or an average expenditure of $81.03 per person. Of the total amount expended, $13,054,306 was disbursed by the State government; $2,264,626 by the counties; $10,279,758 by the cities; and $12,325,249 by the towns. The total comprises $29,214,635 for operation and maintenance of general departments; $1,065,902 for operation and maintenance of public-service enterprises; $1,444,857 for interest on debt; and $6,198,545 for outlays or permanent improvements.

The payments for operation and maintenance of general departments are distributed as follows: General government, $2,225,074; protection to person and property, $2,286,682; health and sanitation, $824,604; development and conservation of natural resources by State government, $679,473; highways, $10,508,742; charities, hospitals, and corrections, $3,490,436; schools, $8,164,025; libraries, $312,412; recreation, $272,031; and miscellaneous, $451,156. Expenditures for maintenance of schools other than schools of the State government and those for cities of over 30,000 population may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data for New Hampshire were limited to the State, counties, cities, and towns, or other incorporated places with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1931 the payments for operation and maintenance of general departments and public service enterprises of the State, counties, and cities increased from $4,468,000 to $20,402,432, or 356.6 percent; interest payments, from $380,000 to $992,061, or 161.1 percent; and outlay payments, from $907,000 to $4,204,197, or 363.5 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the cities, and the towns, by counties. The aggregate for the State and the totals for the counties, the cities, and the towns are comparable with prior reports on this subject.

Table 6 presents for the individual cities, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking fund assets, for the year 1931. The aggregate debt of the cities in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1931, 1922, and 1912, covering the gross debt less sinking fund assets—total and per capita—of the government of the State, the counties, the cities, and the towns. The amounts shown opposite the name of each county represent the combined debt of the county government and all minor civil divisions of the county.

For 1931 the combined gross debt of New Hampshire and all subdivisions of the State less sinking fund assets set aside to meet such debt was $31,735,605, or an average per capita of $67.81. In 1922 the average per capita was $36.16, and in 1912, $25.87.

Of the total debt reported for 1931, $6,505,130 was for the State government; $1,648,045 for the counties; $13,738,089 for the cities; and $9,844,341 for the towns.

The gross debt of the State government, less sinking fund assets, increased 115.5 percent from 1922 to 1931 and 232.6 percent from 1912 to 1931. Similar debt for all minor civil divisions combined increased 92.5 percent from 1922 to 1931 and 170 percent from 1912 to 1931.

ASSESSED VALUATIONS

In New Hampshire taxable property is assessed by town selectmen—a board of three officials—one of whom is elected annually for 3 years. Any town, however, may choose assessors, who, with the selectmen, constitute a joint board for the assessment of taxes. The selectmen assess all State and county taxes for which they have warrants. Cities may choose assessors who perform all the duties in regard to the assessment of taxes as is required of town selectmen and assessors.

The assessed valuation of all property in New Hampshire subject to levies of the general property tax was $679,523,243 in 1931 as compared with $617,981,000 in 1922, and $439,683,000 in 1912. The per capita assessed valuation increased from $1,006.74 in 1912 to $1,386 in 1922, and to $1,451.97 in 1931.

TAX LEVIES

In New Hampshire one or more collectors of taxes are chosen annually by the various towns to collect all local and State taxes, except those on railroads and other public utilities. A collector of taxes is also appointed in each city. A list of all taxes assessed by the selectmen is sent to the collector of the town, and he, on or before September 1, or within 30 days after receipt of the list, sends to every person taxed a bill thereof. Taxes become delinquent December 1 after assessment.

The total levies of the general property tax for the State and all subdivisions were $6,978,000 for 1912, $15,029,000 for 1922, and $20,320,009 for 1931, this being a per capita of $15.98, $33.71, and $43.42, respectively.

Of the total levies reported for 1931, $2,998,073 was for the State government; $1,623,381 for the counties; $7,475,237 for the cities; and $8,223,318 for the towns. The average rate of levy per $100 of the assessed valuation was $1.59 for 1912, $2.43 for 1922, and $2.99 for 1931.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, AND TOWNS, BY COUNTIES: 1931

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes					Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special	Poll	Licenses and permits							
Grand total	468,000	$38,012	$81.22	$30,269	$22,087	[2] $2,110	$401	$5,671	$33	$177	$3,203	$80	$461	$2,407	$1,382
State government	(1)	11,398	24.46	8,359	2,812	[2] 474	------	5,573	------	69	1,135	9	133	1,193	------
Counties	468,000	1,805	3.86	1,618	1,618	------	------	------	------	14	1	------	19	153	------
Cities	232,990	10,751	46.14	9,110	7,990	891	191	38	25	53	196	17	113	459	778
Towns	------	14,058	(3)	10,682	9,667	745	210	60	8	41	1,871	54	196	602	604
BELKNAP	22,900	1,336	58.34	1,044	948	70	20	6	------	5	128	3	19	120	17
County	22,900	99	4.32	86	86	------	------	------	------	------	------	------	------	13	------
Cities	12,700	584	45.98	473	423	36	11	3	------	4	11	3	14	79	------
Towns	------	653	(3)	485	439	34	9	3	------	1	117	------	5	28	17
CARROLL	14,277	1,074	75.23	784	718	48	15	3	------	2	181	14	5	29	59
County	14,277	81	5.67	74	74	------	------	------	------	1	------	------	------	6	------
Towns	------	993	(3)	710	644	48	15	3	------	1	181	14	5	23	59
CHESHIRE	34,100	2,037	59.74	1,595	1,447	113	27	8	1	3	194	21	31	110	82
County	34,100	107	3.14	83	83	------	------	------	------	------	1	------	------	23	------
Cities	14,200	723	50.92	607	537	58	10	2	------	2	4	------	5	49	56
Towns	------	1,207	(3)	905	827	55	17	6	1	1	189	21	26	38	26
COOS	39,400	2,538	64.42	2,014	1,886	92	32	4	------	15	223	1	34	103	148
County	39,400	225	5.71	200	200	------	------	------	------	6	------	------	2	17	------
Cities	20,700	901	43.53	758	711	31	15	1	------	6	10	------	5	14	108
Towns	------	1,412	(3)	1,056	975	61	17	3	------	3	213	1	27	72	40
GRAFTON	43,200	3,075	71.18	2,386	2,187	145	42	12	4	12	287	1	24	147	214
County	43,200	177	4.10	159	159	------	------	------	------	1	------	------	------	17	------
Towns	------	2,898	(3)	2,227	2,028	145	42	12	4	11	287	1	24	130	214
HILLSBOROUGH	141,000	6,719	47.65	5,764	5,124	496	118	26	21	26	306	12	95	175	320
County	141,000	526	3.73	485	485	------	------	------	------	1	------	------	11	29	------
Cities	108,634	4,449	40.95	3,954	3,467	377	92	18	20	22	61	5	53	80	254
Towns	------	1,744	(3)	1,325	1,172	119	26	8	1	3	245	7	31	66	66

MERRIMACK	56,900	3,139	55 17	2,585	2,232	292	49	12		13	160	5	29	179	168
County	56,900	171	3.01	144	144					1			4	22	
Cities	32,376	1,757	55.20	1,511	1,264	212	28	7		9	18		14	109	126
Towns		1,181	(3)	930	824	80	21	5		3	142	5	11	48	42
ROCKINGHAM	54,000	3,099	57.39	2,496	2,259	175	46	16	1	18	263	6	55	113	147
County	54,000	157	2.91	149	149					1			1	6	
Cities	14,700	849	57.76	681	606	60	11	4		2	23	4	13	37	89
Towns		2,093	(3)	1,666	1,504	115	35	12	1	15	240	2	41	70	58
STRAFFORD	38,600	2,053	53.19	1,595	1,410	146	33	6	5	9	158	5	14	115	152
County	38,600	138	3 58	118	118					1			1	18	
Cities	29,680	1,458	49.12	1,126	982	117	24	3	5	8	69	5	9	91	145
Towns		457	(3)	351	310	29	9	3			89		4	6	7
SULLIVAN	24,900	1,544	62.01	1,147	1,064	59	19	5	1	5	168	3	22	123	75
County	24,900	124	4.98	120	120					2				2	
Towns		1,420	(3)	1,027	944	59	19	5	1	3	168	3	22	121	75

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Includes $380,241, inheritance taxes, for State purposes only
[3] Not computed.

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TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, BY POPULATION GROUPS: 1931

[Revenue receipts expressed in thousands]

CITY	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes					Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special	Poll	Licenses and permits							
Grand total	232,990	$10,751	$46.14	$9,110	$7,990	$891	$191	$38	$25	$53	$196	$17	$113	$459	$778
30,000 population and over	108,634	4,449	40.95	3,954	3,467	377	92	18	20	22	61	5	53	80	264
Manchester	76,834	3,226	41.99	2,823	2,447	291	72	13	6	17	52	5	34	51	238
Nashua	31,800	1,223	38.46	1,131	1,020	86	20	5	14	5	9		19	29	16
8,000 to 30,000 population	112,100	5,696	50 81	4,688	4,111	475	84	18	5	30	81	12	56	349	475
Concord	25,800	1,483	57.48	1,258	1,048	186	19	5		8	15		14	83	105
Berlin	20,700	901	43.53	758	711	31	15	1		6	10		5	14	108
Portsmouth	14,700	849	57.76	681	606	60	11	4		2	23	4	13	37	89
Keene	14,200	723	50 92	607	537	58	10	2		2	4		5	49	56
Dover	13,700	713	52.04	564	486	65	12	1		3	3	5	5	52	81
Laconia	12,700	584	45.98	473	423	36	11	3		4	11	3	14	79	
Rochester	10,300	443	43.01	347	300	39	6	2	5	5	15			35	36
2,500 to 8,000 population	12,256	606	49 45	468	412	39	15	2		1	54		4	30	49
Franklin	6,576	304	46 23	253	216	26	9	2		1	3			26	21
Somersworth	5,680	302	53.17	215	196	13	6				51		4	4	28

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, AND TOWNS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
			Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
Grand total	$37,924	$81 03	[1] $29,214	$2,225	$2,287	$824	$10,509	$3,490	$8,165	$312	$272	$451	$1,066	$1,445	$6,199
State government	13,054	28 01	[1] 10,440	632	516	236	5,394	1,098	1,671	24	1	189		273	2,341
Counties	2,265	4 84	2,001	449	23	1		1,422				106		75	189
Cities	10,280	44.12	7,340	503	1,252	422	1,549	472	2,693	147	183	119	621	644	1,675
Towns	12,325	(2)	9,433	641	496	165	3,566	498	3,801	141	88	37	445	453	1,994
BELKNAP	1,223	53 41	1,042	78	68	19	312	186	343	17	9	10	14	44	123
County	145	6 33	139	29				100				10		2	4
Cities	479	37.72	446	23	47	14	117	73	153	13	6			27	6
Towns	599	(2)	457	26	21	5	195	13	190	4	3		14	15	113
CARROLL	988	69.20	729	68	21	17	299	74	231	9	3	7	47	26	186
County	109	7.63	94	26	5			57				6		4	11
Towns	879	(2)	635	42	16	17	299	17	231	9	3	1	47	22	175
CHESHIRE	1,805	52.93	1,423	120	79	35	422	163	549	27	11	17	54	51	277
County	124	3.64	123	26	1			87				9		1	
Cities	619	43.59	451	33	49	25	112	19	192	11	6	4	33	26	109
Towns	1,062	(2)	849	61	29	10	310	57	357	16	5	4	21	24	168
COOS	2,360	59.90	1,772	132	136	29	550	312	560	18	12	23	59	126	403
County	356	9.04	248	40	1			201				6		8	100
Cities	816	39.42	611	42	107	10	177	74	187	8	1	5	25	70	110
Towns	1,188	(2)	913	50	28	19	373	37	373	10	11	12	34	48	193
GRAFTON	2,669	61.78	1,947	164	109	31	662	200	732	24	8	17	143	117	462
County	185	4.28	168	38	4			115				11		17	
Towns	2,484	(2)	1,779	126	105	31	662	85	732	24	8	6	143	100	462

[1] Includes $679,473, payments for development and conservation of natural resources by State government.

[2] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, AND TOWNS, BY COUNTIES: 1931—Continued

[Totals expressed in *thousands*]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
HILLSBOROUGH	$6,501	$46.11	$4,945	$374	$805	$267	$874	$571	$1,693	$90	$138	$133	$335	$392	$829
County	651	4.62	568	108	4			430				26		20	63
Cities	4,294	39.53	3,207	186	732	251	458	97	1,188	67	127	101	288	321	478
Towns	1,556	(1)	1,170	80	69	16	416	44	505	23	11	6	47	51	288
MERRIMACK	2,907	51.09	2,282	188	208	97	667	256	777	33	35	21	125	120	330
County	191	3.36	189	52	3			124				10		2	
Cities	1,626	50.22	1,232	78	157	85	309	72	476	18	29	8	97	85	212
Towns	1,090	(1)	861	58	48	12	358	60	301	15	6	3	28	33	168
ROCKINGHAM	3,045	56.39	2,125	211	178	39	622	157	842	36	31	9	135	121	664
County	170	3.15	157	63	1	1		84				8		3	10
Cities	1,033	70.27	487	39	62	9	123	26	213	9	6		79	59	408
Towns	1,842	(1)	1,481	109	115	29	499	47	629	27	25	1	56	59	246
STRAFFORD	1,972	51.09	1,384	164	109	32	387	230	420	22	10	10	112	73	403
County	161	4.17	156	35	3			111				7		5	
Cities	1,413	47.61	906	102	98	28	253	111	284	21	8	1	99	56	352
Towns	398	(1)	322	27	8	4	134	8	136	1	2	2	13	12	51
SULLIVAN	1,400	56.22	1,125	94	53	22	320	243	347	12	14	15	42	102	131
County	173	6.95	159	32	1			113				13		13	1
Towns	1,227	(1)	966	62	57	22	320	130	347	12	14	2	42	89	130

[1] Not computed

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
Grand total	$10,280	$44.12	$7,340	$503	$1,252	$422	$1,549	$472	$2,693	$147	$183	$119	$821	$644	$1,675
30,000 population and over	4,294	39.53	3,207	186	732	251	458	97	1,188	67	127	101	288	321	478
Manchester	3,152	41 02	2,300	125	531	188	344	73	820	50	105	64	268	223	361
Nashua	1,142	35.91	907	61	201	63	114	24	368	17	22	37	20	98	117
8,000 to 30,000 population	5,371	47.91	3,778	280	481	161	988	351	1,378	71	52	16	296	295	1,002
Concord	1,310	50.78	1,023	63	134	79	256	53	394	12	26	6	86	68	133
Berlin	816	39.42	611	42	107	10	177	74	187	8	1	5	25	70	110
Portsmouth	1,033	70.27	487	39	62	9	123	26	213	9	6		79	59	408
Keene	619	43.59	451	33	49	25	112	19	192	11	6	4	33	26	109
Dover	672	49.05	474	55	59	16	105	92	132	10	5		48	37	113
Laconia	479	37.72	446	23	47	14	117	73	153	13	6			27	6
Rochester	442	42 91	286	25	23	8	98	14	107	8	2	1	25	8	123
2,500 to 8,000 population	615	50.18	355	37	39	10	103	24	127	9	4	2	37	28	195
Franklin	316	48.05	209	15	23	6	53	19	82	6	3	2	11	17	79
Somersworth	299	52 64	146	22	16	4	50	5	45	3	1		26	11	116

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, AND TOWNS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
Grand total	**$32,649**	**$27,695**	**$4,954**	**$31,735**	**$67.81**
State government	7,016	6,516	500	6,505	13.96
Counties	1,648	1,277	371	1,648	3.52
Cities	13,887	11,975	1,912	13,738	58.96
Towns	10,098	7,927	2,171	9,844	(1)
BELKNAP	1,063	868	195	1,062	46.38
County	120	65	55	120	5 24
Cities	631	577	54	631	49.69
Towns	312	226	86	311	(1)
CARROLL	552	460	92	542	37.96
County	92	92		92	6.44
Towns	460	368	92	450	(1)
CHESHIRE	1,296	835	461	1,289	37.80
County					
Cities	825	539	286	825	58.10
Towns	471	296	175	464	(1)
COOS	2,976	2,504	472	2,976	75.53
County	351	325	26	351	8.91
Cities	1,632	1,404	228	1,632	78.84
Towns	993	775	218	993	(1)
GRAFTON	2,799	2,305	494	2,601	60.21
County	280	189	91	280	6.48
Towns	2,519	2,116	403	2,321	(1)
HILLSBOROUGH	8,656	7,773	883	8,656	61.39
County	414	414		414	2 94
Cities	7,115	6,515	600	7,115	65.50
Towns	1,127	844	283	1,127	(1)
MERRIMACK	2,810	2,199	611	2,786	48.96
County	25		25	25	0.44
Cities	2,020	1,609	411	2,020	62.39
Towns	765	590	175	741	(1)
ROCKINGHAM	2,145	1,664	481	2,046	37.89
County	13	13		13	0 24
Cities	785	696	89	692	47.07
Towns	1,347	955	392	1,341	(1)
STRAFFORD	1,238	826	412	1,182	30.62
County	69		69	69	1.79
Cities	879	635	244	823	27.73
Towns	290	191	99	290	(1)
SULLIVAN	2,098	1,745	353	2,090	83.94
County	284	179	105	284	11.41
Towns	1,814	1,566	248	1,806	(1)

[1] Not computed.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY	GROSS DEBT			GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
Grand total	**$13,887**	**$11,975**	**$1,912**	**$13,738**	**$58.96**
30,000 population and over	7,115	6,515	600	7,115	65.50
Manchester	4,979	4,679	300	4,979	64.80
Nashua	2,136	1,836	300	2,136	67.17
8,000 to 30,000 population	6,214	4,959	1,255	6,065	54.10
Concord	1,664	1,292	372	1,664	64.50
Berlin	1,632	1,404	228	1,632	78.84
Portsmouth	785	696	89	692	47.07
Keene	825	539	286	825	58.10
Dover	507	367	140	507	37.01
Laconia	631	577	54	631	49.69
Rochester	170	84	86	114	11.07
2,500 to 8,000 population	558	501	57	558	45.53
Franklin	356	317	39	356	54.14
Somersworth	202	184	18	202	35.56

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, AND TOWNS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Grand total	**$31,735**	**[1] $16,123**	**[2] $11,301**	**$67.81**	**$36.16**	**$25.87**
State government	6,505	3,018	1,956	13.96	6.77	4.50
Counties	1,648	621	488	3.52	1.39	1.12
Cities	13,738	8,021	5,864	58.96	35.56	28.37
Towns	9,844	3,845	2,512	[3]	[3]	[3]
Belknap	1,062	398	296	46.38	18.76	13.52
Carroll	542	187	16	37.90	12.47	1.00
Cheshire	1,289	467	475	37.80	15.05	15.49
Coos	2,976	1,123	416	75.53	29.93	13.33
Grafton	2,601	765	752	60.21	18.86	17.95
Hillsborough	8,656	5,884	2,294	61.39	46.14	17.58
Merrimack	2,786	1,052	1,603	48.96	20.32	29.89
Rockingham	2,046	1,562	1,044	37.89	29.71	31.30
Strafford	1,182	826	1,228	30.62	21.43	31.51
Sullivan	2,090	841	621	83.94	39.43	31.41

[1] Includes $207,072 debt of school districts, and $410,776, debt of precincts, not reported as minor civil divisions in 1931.
[2] Includes $480,745, debt of school districts, not reported as minor civil divisions in 1931.
[3] Not computed.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1931			1922	1912	1931	1922	1912
	Total	Real property and improvements	Personal property					
State total	[1] $679,523	$556,599	$66,783	[2] $617,981	[3] $439,683	$1,451.97	$1,386.00	$1,006.74
Belknap	30,181	26,734	3,447	26,270	18,737	1,317.95	1,240.45	856.04
Carroll	24,261	19,794	4,467	17,016	15,081	1,489 18	1,133.09	924.29
Cheshire	49,067	43,989	6,078	44,985	29,432	1,438.91	1,448.61	959.98
Coos	59,820	52,946	6,874	54,039	28,926	1,518.27	1,442.23	844.24
Grafton	67,737	61,373	6,364	51,631	38,796	1,567 99	1,272.59	925 62
Hillsborough	185,488	163,030	22,458	182,667	114,138	1,315.52	1,324 22	875.05
Merrimack	69,175	62,426	6,749	57,754	15,369	1,215 73	1,115.59	846 00
Rockingham	67,559	62,238	5,321	58,375	42,582	1,251.09	1,110.27	810 54
Strafford	42,644	37,060	5,584	43,603	29,014	1,104.77	1,131.19	745.66
Sullivan	30,450	27,009	3,441	30,130	17,542	1,222.89	1,412.56	887.46

[1] Includes $56,111,391, valuation of property subject to State tax only; not distributable by counties.
[2] Includes $51,511,350, not distributable by counties.
[3] Includes $60,035,603, not distributable by counties.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, AND TOWNS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX							AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1931					1922	1912	1931	1922	1912
	Total	State	County	Cities	Towns					
State total	[1] $20,320	[1] $2,998	$1,623	$7,475	$8,224	[2] $15,029	[3] $6,978	$2.99	$2.43	$1.59
Belknap	879	64	86	363	366	622	285	2.91	2.37	1.52
Carroll	647	44	67	--------	536	446	191	3.04	2.62	1.27
Cheshire	1,408	106	83	465	754	1,020	475	2.87	2.29	1.61
Coos	1,742	117	203	632	790	1,396	403	2.91	2.58	1.60
Grafton	2,012	136	156	--------	1,720	1,206	630	2.97	2.51	1.62
Hillsborough	5,518	406	497	3,523	1,032	4,312	1,792	2.97	2.36	1.57
Merrimack	2,136	166	144	1,136	690	1,395	724	3.09	2.42	1.60
Rockingham	2,088	140	149	516	1,283	1,696	705	3.09	2.91	1.66
Strafford	1,317	97	118	840	262	1,038	514	3.09	2.38	1.77
Sullivan	975	64	120	--------	791	598	268	3.20	1.98	1.53

[1] Includes $1,598,073, levied for State purposes only, not distributable by counties.
[2] Includes $1,200,861, not distributable by counties.
[3] Includes $930,553, not distributable by counties.

NEW JERSEY

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of New Jersey relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 21 counties, the 328 cities, towns, boroughs, and villages, the 547 school districts, the 235 townships, and the 3 other civil divisions (Port of New York Authority, Delaware River Joint Commission of Pennsylvania and New Jersey, and Pensauken-Merchantville Joint Water Commission), or a total of 1,135 political units that have power to levy taxes or incur debt.

The data for New Jersey were compiled largely from reports on file in the Department of Municipal Accounts, Trenton, N.J., and from reports received through correspondence.

Fiscal year.—For New Jersey the fiscal year reported for the State government is that ending June 30, 1932, while the statistics for the counties, the cities, towns, boroughs, and villages, the school districts, the townships, and the other civil divisions, are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of New Jersey on January 1, 1932, was 4,132,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1931.—The following statement discloses that for New Jersey the aggregate of governmental costs, including those for capital outlays, is in excess of the revenue receipts. This excess of governmental costs over revenue receipts was 29.4 percent for the State government, 23.9 percent for the counties, 16.6 percent for the cities, towns, boroughs, and villages, 6.6 percent for the school districts, and 2.1 percent for the townships.

Although the aggregate of governmental costs, including those for capital outlays, is $109,317,718 more than the revenue receipts, the revenue receipts exceed governmental costs, exclusive of capital outlays, by $47,663,737.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING-FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Percent of total	Total	Percent of total	Total	Percent of total	Total	Percent of total
Total	$427,706,058	100.0	$537,023,776	100.0	$1,151,230,953	100.0	$269,595,265	100.0
State government	92,418,164	21.6	119,555,938	22.3	62,198,410	5.4	37,302,495	13.8
Counties	57,675,856	13.5	71,451,186	13.3	171,127,048	14.9	47,412,532	17.6
Cities, towns, boroughs, and villages [1]	195,584,159	45.7	228,097,555	42.5	636,738,869	55.3	134,212,517	49.8
School districts [1]	57,035,248	13.3	60,784,787	11.3	108,799,558	9.5	38,702,557	14.4
Townships	19,463,301	4.6	19,881,220	3.7	74,306,547	6.5	11,965,164	4.4
Other civil divisions	5,529,330	1.3	37,253,090	6.9	98,059,921	8.5		

[1] Data for the schools of cities and towns having a population of 30,000 and over and for the city of Linden are included with the data for cities, towns, boroughs, and villages.

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of New Jersey and all subdivisions of the State amounted to $427,706,058, or an average of $103.51 for each person in the State. Of this amount $92,418,164 was for the State; $57,675,856 for the counties; $195,584,159 for the cities, towns, boroughs, and villages; $57,035,248 for the school districts; $19,463,301 for the townships; and $5,529,330 for the other civil divisions. The revenues collected include $235,824,072, general property taxes; $16,996,256, special taxes; $197,827, poll taxes; $36,628,313, licenses and permits; $15,689,431, special assessments; $57,530,191, subventions, donations, and pension assessments; $19,625,030, interest, rents, and highway privileges; $26,430,497, earnings of public service enterprises; $17,138,973, earnings of general departments; and $1,645,468, fines, forfeits, and escheats. Of the $57,530,191 classified as subventions, donations, and pension assessments, $2,456,675 represents subventions by the Federal Government to the State, principally for highways.

Data for schools of the cities and towns of New Jersey with 30,000 population and over and for the city of Linden are not included with the data for school districts, by counties, but are shown as a part of the financial transactions of the cities and towns in which the schools are located.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities, towns, boroughs, and villages having a population of 2,500 and over.

With few exceptions, separate data for poll taxes were not available for places in New Jersey of less than 30,000 population. These data are included with the general property tax. General property taxes of the State, the counties, and the cities, towns, boroughs, and villages having a population of 2,500 and over amounted to $39,613,000 in 1912, $110,740,000 in 1922, and $196,624,530 in 1931, this being an increase of 77.6 percent from 1922 to 1931, and of 396.4 percent from 1912 to 1931. Special taxes amounted to $759,000 in 1912, $7,752,000 in 1922, and $16,873,154 in 1931. Poll taxes amounted to $132,000 in 1912, $269,000 in 1922, and $184,950 in 1931. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to $5,912,000 in 1912, $11,840,000 in 1922, and $35,569,212 in 1931. Special assessments amounted to $2,818,000 in 1912, $4,405,000 in 1922 and $10,847,438 in 1931.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of New Jersey and all subdivisions of the State for 1931 amounted to $537,023,776, or an average expenditure of $129 97 per person. Of the total amount expended, $119,555,938 was disbursed by the State government; $71,451,186 by the counties; $228,097,555 by the cities, towns, boroughs, and villages; $60,784,787 by the school districts; $19,881,220 by the townships; and $37,253,090 by the other civil divisions. The total comprises $308,575,374 for operation and maintenance of general departments; $16,597,018 for operation and maintenance of public service enterprises; $54,869,929 for interest on debt; and $156,981,455 for outlays or permanent improvements.

The payments for operation and maintenance of general departments are distributed as follows: General government, $31,336,302; protection to person and property, $45,942,180; health and sanitation, $19,312,914; development and conservation of natural resources by State government, $2,610,448; highways, $34,366,101; charities, hospitals, and corrections, $41,652,477; schools, $115,-516,807; libraries, $2,413,735; recreation, $6,069,063; and miscellaneous, $9,355,-347. Expenditures for maintenance of schools other than schools of the State government and those for cities and towns of over 30,000 population may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data for New Jersey were limited to the State, counties, and cities, towns, boroughs, and villages with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1931 the payments for operation and maintenance of general departments and public service enterprises of the State, counties, and cities, towns, boroughs, and villages of 2,500 population and over increased from $52,599,000 to $260,273,965, or 394.8 percent; interest payments, from $7,549,000 to $40,873,774, or 441.4 percent; and outlay payments, from $17,749,000 to $108,670,699, or 512.3 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the cities, towns, boroughs, and villages, the school districts, the townships, and the other civil divisions, by counties.

Table 6 presents for the individual cities, towns, boroughs, and villages, by population groups, the gross debt classified by character and the total and per capita gross debt less sinking fund assets, for the year 1931. The aggregate debt of the cities, towns, boroughs, and villages in each county is shown in Table 5.

In Table 7 are shown comparative figures for the years 1931, 1922, and 1912, covering the gross debt less sinking fund assets—total and per capita—of the government of the State, the counties, the cities, towns, boroughs, and villages, the school districts, the townships, and the other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all minor civil divisions of the county.

For 1931 the combined gross debt of New Jersey and all subdivisions of the State less sinking fund assets set aside to meet such debt was $1,151,230,953, or an average per capita of $278 61. In 1922 the average per capita was $116.40, and in 1912, $61.89.

Of the total debt reported for 1931, $62,198,410 was for the State government; $171,127,648 for the counties; $636,738,869 for the cities, towns, boroughs, and villages; $108,799,558 for the school districts; $74,306,547 for the townships; and $98,059,921 for the other civil divisions.

The gross debt of the State government, less sinking fund assets, increased 280.3 percent from 1922 to 1931 and 9,588.2 percent from 1912 to 1931. Similar debt for all minor civil divisions combined increased 197.7 percent from 1922 to 1931 and 542.4 percent from 1912 to 1931.

ASSESSED VALUATIONS

In New Jersey all property, real and personal, within the jurisdiction of the State, not expressly exempted, is subject to taxation annually at its true value. All property is assessed to the owners as of October 1 in each year.

Property is assessed by assessors and boards of assessors in cities, townships, towns, and boroughs. In some cities, however, assessments are made by commissioners of assessment of taxes.

The assessed valuation of all property in New Jersey subject to levies of the general property tax was $6,819,527,390 in 1931 as compared with $4,102,365,000 in 1922 and $2,490,490,000 in 1912. The per capita assessed valuation increased from $905.80 in 1912 to $1,249.44 in 1922, and to $1,650.42 in 1931.

TAX LEVIES

In New Jersey tax collectors, sometimes called receivers of taxes, collect all taxes. All taxes, except poll, are payable one half on April 1 and they become delinquent if not paid by June 1. The remaining one half is payable on or before December 1, and becomes delinquent after that date.

The total levies of the general property tax for the State and all subdivisions were $49,424,000 for 1912, $145,355,000 for 1922, and $269,595,265 for 1931, this being a per capita of $17.98, $44.27, and $65.25, respectively.

Of the total levies reported for 1931, $37,302,495 was for the State government; $47,412,532 for the counties; $134,212,517 for the cities, towns, boroughs, and villages; $38,702,557 for the school districts; and $11,965,164 for the townships. The average rate of levy per $100 of the assessed valuation was $1.98 for 1912, $3.54 for 1922, and $3.95 for 1931.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, BOROUGHS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS													
		Total	Per capita	Taxes						Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special		Poll	Licenses and permits							
						Inheritance	All other									
Grand total	4,132,000	$427,706	$103.51	$289,648	[2] $235,824	$11,108	$5,888	[2] $198	$36,628	$15,690	$1,646	$54,089	$3,462	$19,625	$17,139	$26,430
State government	4,132,000	92,418	22.37	75,792	35,661	10,337	4,182	-------	25,612	-------	223	2,457	2,499	5,715	5,732	-------
Counties	4,132,000	57,676	13.96	41,765	33,855	771	875	-------	1,264	133	1,091	9,196	168	1,152	4,171	-------
Cities, towns, boroughs, and villages	3,357,246	195,584	58.26	136,805	126,860	-------	734	186	9,025	11,662	289	11,692	779	9,970	3,778	20,611
School districts	-------	57,035	[3]	24,215	24,215	-------	-------	-------	-------	-------	-------	28,913	-------	692	3,215	-------
Townships	-------	19,464	[3]	11,069	10,233	-------	97	12	727	3,895	43	1,810	16	1,693	245	693
Other civil divisions [4]	-------	5,529	[3]	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	403	-------	5,126
ATLANTIC	131,800	14,215	107.85	10,189	9,510	-------	35	2	642	152	4	1,529	31	597	579	1,134
County	131,800	720	5.46	135	82	-------	35	-------	18	-------	-------	262	-------	38	285	-------
Cities, towns, boroughs, and villages	111,826	11,492	102.77	8,795	8,179	-------	-------	1	615	152	4	624	31	535	227	1,124
School districts	-------	1,776	[3]	1,103	1,103	-------	-------	-------	-------	-------	-------	588	-------	19	66	-------
Townships	-------	227	[3]	156	146	-------	-------	1	9	-------	-------	55	-------	5	1	10
BERGEN	391,300	29,622	75.70	15,429	14,710	30	90	4	595	3,873	217	6,934	21	1,488	947	713
County	391,300	4,776	12.21	3,849	3,571	30	60	-------	188	-------	186	507	9	34	191	-------
Cities, towns, boroughs, and villages	305,243	11,617	38.06	6,434	6,063	-------	29	2	340	3,298	26	254	12	1,069	118	406
School districts	-------	10,733	[5]	3,915	3,915	-------	-------	-------	-------	-------	-------	6,117	-------	101	600	-------
Townships	-------	2,496	[3]	1,231	1,161	-------	1	2	67	575	5	56	-------	284	38	307

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] For most places of less than 30,000 population the poll tax is included with the general property tax.
[3] Not computed.
[4] Includes New Jersey's portion of the Delaware River Joint Commission and of the Port of New York Authority, data for which are not distributed by counties.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS BOROUGHS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS													
		Total	Per capita	Taxes						Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special		Poll	Licenses and permits							
						Inheritance	All other									
BURLINGTON	95,600	$5,790	$60.56	$2,463	$2,226	$21	$33	$1	$182	$151	$41	$2,226	$2	$340	$417	$150
County	95,600	1,914	20 02	760	657	21	-------	-------	82	-------	36	957	-------	14	147	-------
Cities, towns, boroughs, and villages	27,372	555	20.28	294	241	-------	5	-------	48	60	1	12	2	104	40	42
School districts	-------	2,246	(3)	876	876	-------	-------	-------	-------	-------	-------	1,126	-------	24	220	-------
Townships	-------	1,075	(3)	533	452	-------	28	1	52	91	4	131	-------	198	10	108
CAMDEN	262,900	16,465	62.63	9,545	8,609	10	128	14	784	1,028	57	3,067	29	951	463	1,325
County	262,900	3,252	12 37	2,013	1,784	10	62	-------	157	-------	8	1,066	-------	107	58	-------
Cities, towns, boroughs, and villages	206,958	8,616	41.63	5,634	4,908	-------	56	13	597	596	44	419	28	642	190	1,063
School districts	-------	3,288	(3)	1,501	1,501	-------	-------	-------	-------	-------	-------	1,525	-------	53	204	-------
Townships	-------	1,149	(3)	397	356	-------	10	1	30	432	5	57	1	144	11	102
Other civil divisions	-------	165	(3)	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	5	-------	160
CAPE MAY	31,200	5,058	162 12	3,566	3,411	-------	19	1	135	268	18	619	3	203	101	280
County	31,200	619	19.84	420	377	-------	10	-------	33	-------	15	156	-------	11	17	-------
Cities, towns, boroughs, and villages	21,340	3,372	158 01	2,558	2,451	-------	9	1	97	258	3	76	3	172	22	280
School districts	-------	974	(3)	540	540	-------	-------	-------	-------	-------	-------	364	-------	10	60	-------
Townships	-------	93	(3)	48	43	-------	-------	-------	5	10	-------	23	-------	10	2	-------
CUMBERLAND	71,400	3,385	47.41	1,848	1,781	4	27	3	33	35	12	1,049	5	130	208	98
County	71,400	875	12 25	524	507	4	13	-------	-------	-------	9	243	-------	5	94	-------
Cities, towns, boroughs, and villages	38,557	827	21 45	576	541	-------	12	3	20	34	3	17	4	84	11	98
School districts	-------	1,409	(3)	592	592	-------	-------	-------	-------	-------	-------	698	-------	18	101	-------
Townships	-------	274	(3)	156	141	-------	2	-------	13	1	-------	91	1	23	2	-------

ESSEX	864,500	76,259	88.21	52,753	50,066	232	428	81	1,946	3,842	200	7,960	349	3,349	3,048	4,753
County	864,500	10,256	11.86	7,248	6,756	232	260			133	109	481	104	362	1,819	
Cities, towns, boroughs, and villages	813,746	56,803	69.80	40,826	38,689		166	81	1,890	3,459	85	3,788	245	2,634	1,027	4,739
School districts		7,727	(3)	3,817	3,817							3,628		114	168	
Townships		1,473	(3)	862	804		2		56	250	6	63		239	34	19
GLOUCESTER	74,700	4,277	57.26	2,102	2,019	2	37	1	43	115	10	1,352	4	139	262	293
County	74,700	1,003	13.43	585	556	2	23		4		8	350		1	59	
Cities, towns, boroughs, and villages	38,817	1,019	26.25	498	452		13	1	32	81	1	39	4	98	24	274
School districts		1,833	(3)	785	785							855		18	174	
Townships		422	(3)	234	226		1		7	34	1	107		22	5	19
HUDSON	701,200	58,826	83.89	45,648	42,131	68	380	9	3,060	1,389	134	4,627	323	2,180	1,191	3,334
County	701,200	12,194	17.39	10,669	10,399	68	199		3		116	309	53	244	803	
Cities, towns, boroughs, and villages	642,242	41,173	64.11	31,632	28,449		177	9	2,997	550	16	3,202	270	1,797	372	3,334
School districts		2,047	(3)	930	930							1,075		31	11	
Townships		3,412	(3)	2,417	2,353		4		60	839	2	41		108	5	
HUNTERDON	35,000	2,262	64.63	1,155	1,065	1	16		73	8	9	870		34	174	12
County	35,000	873	24.94	403	372	1	9		21		8	421		11	30	
Cities, towns, boroughs, and villages	15,855	224	14.13	185	171		7		7	2	1	11		9	5	11
School districts		823	(3)	325	325							360		7	131	
Townships		342	(3)	242	197				45	6		78		7	8	1
MERCER	191,800	12,116	63.17	8,433	7,903	18	95	35	382	238	76	1,734	26	512	448	649
County	191,800	2,173	11.33	1,821	1,703	18	48		52		69	192		3	88	
Cities, towns, boroughs, and villages	136,706	7,339	53.68	5,423	5,066		43	30	284	148	5	471	26	382	235	649
School districts		1,893	(3)	886	886							883		18	106	
Townships		711	(3)	303	248		4	5	46	90	2	188		109	19	
MIDDLESEX	220,700	14,427	65.37	8,158	7,607	20	51		480	655	100	3,472	13	600	338	1,091
County	220,700	2,750	12.46	1,704	1,568	20	32		84		76	913	2	6	49	
Cities, towns, boroughs, and villages	156,611	6,645	42.43	4,323	4,006		17		300	356	17	327	11	368	202	1,041
School districts		3,743	(3)	1,508	1,508							2,127		34	74	
Townships		1,289	(3)	623	525		2		96	299	7	105		192	13	50
MONMOUTH	154,400	13,150	85.17	7,488	6,915	120	10		443	324	112	2,583	7	545	1,141	950
County	154,400	1,472	9.53	1,025	776	120			129		96	274		33	44	
Cities, towns, boroughs, and villages	103,376	6,745	65.25	4,272	3,988		9		275	256	15	163	7	384	747	901
School districts		4,088	(3)	1,661	1,661							2,040		41	346	
Townships		845	(3)	530	490		1		39	68	1	106		87	4	49

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[3] Not computed

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, BOROUGHS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS													
		Total	Per capita	Taxes						Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special		Poll	Licenses and permits							
						Inheritance	All other									
MORRIS	115,200	$7,917	$68.72	$4,427	$4,095	$22	$42	-------	$268	$121	$24	$2,018	$32	$176	$419	$700
County	115,200	1,806	15 68	1,462	1,282	22	26	-------	132	-------	16	217	-------	21	90	-------
Cities, towns, boroughs, and villages	66,871	2,256	33.74	1,233	1,159	-------	3	-------	71	111	7	63	32	96	28	686
School districts	-------	3,108	(3)	1,172	1,172	-------	-------	-------	-------	-------	-------	1,629	-------	29	278	-------
Townships	-------	747	(3)	560	482	-------	13	-------	65	10	1	109	-------	30	23	14
OCEAN	34,900	4,120	118.05	2,105	2,028	2	24	$1	50	188	4	1,301	1	78	230	213
County	34,900	1,405	40 26	559	546	2	11	-------	-------	-------	3	717	-------	6	120	-------
Cities, towns, boroughs, and villages	10,764	1,106	102 75	667	627	-------	7	-------	33	126	1	40	1	48	11	212
School districts	-------	969	(3)	404	404	-------	-------	-------	-------	-------	-------	461	-------	7	97	-------
Townships	-------	640	(3)	475	451	-------	6	1	17	62	-------	83	-------	17	2	1
PASSAIC	309,500	23,301	75.29	16,772	15,548	33	112	24	1,055	720	121	2,336	68	692	384	2,208
County	309,500	3,784	12.23	3,316	3,138	33	-------	-------	145	-------	87	335	-------	17	29	-------
Cities, towns, boroughs, and villages	294,542	18,011	61.15	12,753	11,721	-------	109	24	899	690	31	1,271	68	659	331	2,208
School districts	-------	1,193	(3)	523	523	-------	-------	-------	-------	-------	-------	644	-------	15	11	-------
Townships	-------	313	(3)	160	166	-------	3	-------	11	30	3	86	-------	1	13	-------
SALEM	36,900	1,927	52.22	1,086	1,025	4	7	2	48	1	11	649	-------	47	98	35
County	36,900	724	19.62	459	436	4	-------	-------	19	-------	10	238	-------	-------	17	-------
Cities, towns, boroughs, and villages	17,146	238	13.88	159	133	-------	7	1	18	-------	1	9	-------	22	12	35
School districts	-------	759	(3)	314	314	-------	-------	-------	-------	-------	-------	368	-------	10	67	-------
Townships	-------	206	(3)	154	142	-------	-------	1	11	1	-------	34	-------	15	2	-------
SOMERSET	68,100	4,044	59.38	2,129	1,914	115	24	-------	76	94	47	1,314	3	190	234	33
County	68,100	1,037	15.23	736	569	115	20	-------	32	-------	40	237	-------	6	18	-------
Cities, towns, boroughs, and villages	45,165	907	20 08	569	540	-------	4	-------	25	92	6	100	3	93	19	25
School districts	-------	1,649	(3)	609	609	-------	-------	-------	-------	-------	-------	838	-------	19	183	-------
Townships	-------	451	(3)	215	196	-------	-------	-------	19	2	1	139	-------	72	14	8

SUSSEX	28,300	2,539	89.72	1,294	1,258	8	16		12		14	757	6	200	153	115
County	28,300	1,091	38.55	533	514	8	9		2		13	293		183	69	
Cities, towns, boroughs, and villages	16,057	420	26.16	286	274		7		5		1	13		6	3	111
School districts		784	(2)	310	310							390		9	75	
Townships		244	(2)	165	160				5			61	6	2	6	4
UNION	323,100	27,214	84.23	15,801	14,917	57	129	20	678	2,469	158	3,910	37	1,025	443	3,371
County	323,100	3,922	12.14	3,181	2,914	57	58		152		133	419		50	139	
Cities, towns, boroughs, and villages	256,557	15,633	60.93	9,194	8,662		51	20	461	1,374	20	745	32	755	142	3,371
School districts		4,901	(2)	2,014	2,014							2,659		98	130	
Townships		2,758	(2)	1,412	1,327		20		65	1,095	5	87	5	122	32	
WARREN	50,000	3,010	60.20	1,463	1,425	4	3		31	19	54	1,304	3	36	129	2
County	50,000	1,030	20.60	363	348	4			11		53	609			5	
Cities, towns, boroughs, and villages	31,495	586	18.61	494	480		3		11	19	1	48		13	10	1
School districts		1,097	(2)	430	430							537		17	113	
Townships		297	(2)	176	167				9			110	3	6	1	1

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Not computed.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, TOWNS, BOROUGHS, AND VILLAGES, BY POPULATION GROUPS: 1931

[Revenue receipts expressed in thousands]

CITY, TOWN, BOROUGH, OR VILLAGE	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes					Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special	Poll	Licenses and permits							
Grand total	**3,357,246**	**$195,584**	**$58.26**	**$136,805**	**[2] $126,860**	**$734**	**[2] $186**	**$9,025**	**$11,662**	**$289**	**$11,692**	**$779**	**$9,970**	**$3,776**	**$20,611**
30,000 population and over	2,127,179	142,954	67.20	106,127	98,180	566	174	7,207	4,673	175	10,166	690	6,371	2,409	12,343
Newark	445,700	34,980	78 48	25,730	24,566	96	41	1,027	1,514	50	2,446	201	1,565	679	2,795
Jersey City	319,000	21,127	66.23	16,044	14,209	110	7	1,718	305	5	1,552	193	1,123	129	1,776
Paterson	138,800	9,110	65.63	6,263	5,699	54	16	494	225	16	619	47	373	286	1,281
Trenton	123,900	6,912	55.79	5,140	4,794	40	29	277	112	3	444	25	347	234	607
Camden	119,000	5,936	49.88	4,219	3,642	54	13	510	181	32	379	22	376	113	614
Elizabeth	116,900	5,511	47.14	3,932	3,623	22	13	274	274	5	471	26	372	64	367
Bayonne	90,500	6,283	69.43	4,717	4,454	11		252	42	1	537	21	149	31	785
East Orange	70,100	4,245	60.56	3,108	2,886	18	8	196	210	5	298	12	204	45	363
Atlantic City	68,100	9,267	136.08	7,055	6,499			556	49	2	569	30	420	206	936
Passaic	62,959	4,961	78.80	3,812	3,609	42	4	157	19	7	292	11	157	23	640
Irvington	60,500	2,824	46.68	2,037	1,931	6	15	85	350	5	248	7	97	80	
Hoboken	59,261	4,276	72.16	3,419	3,191	17	1	210	21	4	320	18	148	38	308
Union City	58,659	3,278	55.88	2,724	2,574	24	1	125	23	1	321	13	112	84	
Clifton	49,400	2,779	56.26	2,154	1,946	5	4	199	295	3	202	5	26	15	79
Perth Amboy	43,700	2,577	58.97	1,959	1,891			68	52	7	124	5	98	18	314
Montclair	43,600	4,066	93.26	2,947	2,741	20	6	80	298	4	222	10	150	44	391
Kearny	42,400	2,848	67.17	2,015	1,541	1		473	122	2	216	11	119	49	314
Bloomfield	40,000	2,502	62 55	1,705	1,596	7	10	92	176	7	183	5	126	28	272
West New York	38,000	2,213	58.24	1,876	1,803	5		68	7	1	229	9	63	28	
Orange	35,700	2,333	65 35	1,693	1,603	10	1	79	37	3	208	8	133	33	218
Plainfield	35,200	2,459	69.86	1,927	1,820	12	5	90	217	7	165	6	112	25	
New Brunswick	34,800	2,103	60.43	1,390	1,302	12		76	84	5	112	5	76	148	283
Garfield	31,000	364	11.74	261	260			1	60		9		25	9	

8,000 to 30,000 population	641,707	28,251	44.02	16,177	15,118	78	3	978	3,539	51	582	62	1,718	875	5,247
Belleville	28,900	1,047	36.23	608	579	2		27	177	1	22		94	10	135
West Orange	25,800	1,081	41.90	761	704	3		54	159	2	28		67	64	
Hackensack	25,700	1,097	42.68	699	634	13		52	283	3	25		77	10	
Nutley	22,500	1,164	51.73	682	642	2		38	278	2	19		46	3	134
Linden	21,206	1,516	71.49	1,243	1,223	8		12	142		36		75	20	
Phillipsburg	19,600	401	20.46	347	343			4	14	1	24		5	9	1
Long Branch	19,200	825	42.97	678	625			53	24	1	30	1	81	10	
Englewood	18,900	878	46.46	674	639			35	75	2	22	11	81	13	
Westfield	17,000	732	43.06	442	412	5		25	212	2	18		45	13	
Cliffside Park	16,900	385	22.78	212	199			13	100	1	8		64		
Rahway	16,900	695	41.12	451	423	3	2	23	69	1	12		49	2	111
Bridgeton	15,900	298	18.74	199	175	5		19		3	9		23	4	60
Rutherford	15,800	444	28.10	329	314			15	58	1	15		35	6	
Harrison	15,601	746	47.82	523	386	5		132	21	1	18		47	1	135
Morristown	15,600	860	55.13	472	446			26		1	10	32	25	5	315
Asbury Park	15,400	1,987	129.03	1,212	1,167			45	45	5	16	5	82	532	90
Summit	15,300	3,746	244.84	652	643			9	166	2	17		11	5	2,893
Millville	14,700	385	26.19	285	280	4		1	15		8	4	38	7	28
South Orange	14,700	1,157	78.71	785	756			29	136	1	25	2	72	24	112
Roselle	14,300	508	35.52	284	271	1		12	183		10		25	6	
Gloucester	14,000	493	35.21	336	318			18	50	5	4		33	1	64
Carteret	13,600	300	22.06	250	239			11	24	1	7		18		
Collingswood	13,400	545	40.67	213	201			12	2	1	6	1	42		280
Hawthorne	13,000	445	34.23	267	249	5		13	14		48		39	3	74
Pleasantville	12,600	279	22.14	256	249			7			7			7	9
Lodi	12,100	354	29.26	159	149	2		8	84	1	5		19	6	80
Red Bank	12,000	396	33.00	263	247			16	7	1	9		30	5	81
South River	11,500	284	24.70	29	25			4	33	1	2		27		192
Burlington	11,200	209	18.66	123	91			32	13	1	4		37	31	
North Plainfield	10,200	230	22.55	124	120			4	43	1	27	3	30	2	
Dover	10,100	314	31.09	240	227			13		2			4		68
Fairview	9,800	216	22.04	136	127			9	64		4		12		
Bergenfield	9,700	571	58.87	186	179			7	347	1	6		19	7	5
Audubon	9,600	237	24.69	131	114			17	60	1	4		33	8	
Roselle Park	9,600	270	28.13	138	130			8	75	1	6		46	4	
Secaucus	9,600	172	17.92	137	126	1		10	6		4	1	24		
Wallington	9,600	99	10.31	34	28			6	41	1	2		8	1	12
Haddonfield	9,400	301	32.02	177	171	2		4	2		4		32	30	56
North Arlington	9,400	525	55.85	246	239			7	225		3		18	1	32
Fort Lee	9,300	709	76.24	422	407	1		14	186	1	7	1	85	7	

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] For most places of less than 30,000 population the poll tax is included with the general property tax.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, TOWNS, BOROUGHS, AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Revenue receipts expressed in *thousands*]

CITY, TOWN, BOROUGH, OR VILLAGE	Estimated population[1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes					Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special	Poll	Licenses and permits							
8,000 to 30,000 population—Continued															
Highland Park	9,300	$312	$33 55	$135	$131	$1	-------	$3	$61	-------	$6	-------	$20	$2	$88
Sayreville	8,900	222	24. 94	124	75	1	-------	48	16	$1	24	-------	26	1	30
South Amboy	8,600	246	28. 60	153	88	-------	-------	65	4	-------	3	$1	21	1	63
Woodbury	8,500	266	30. 93	157	143	6	-------	8	10	1	6	-------	25	3	64
Somerville	8,500	181	21. 29	128	121	4	-------	3	15	-------	9	-------	19	10	-------
Salem	8,200	123	15. 00	75	63	4	$1	7	-------	-------	3	-------	9	1	35
2,500 to 8,000 population	399,820	15,813	39 55	9,391	8,810	64	8	509	2,502	41	542	18	1,279	241	1,799
Hammonton	7,656	169	22. 07	102	95	-------	-------	7	11	1	4	1	9	1	40
Vineland	7,556	140	18. 53	88	82	3	3	-------	19	-------	-------	-------	23	-------	10
Madison	7,481	330	44. 11	124	116	-------	-------	8	8	1	5	-------	13	7	172
Bound Brook	7,372	203	27 54	122	113	-------	-------	9	18	1	44	-------	14	4	-------
Glen Ridge	7,365	395	53 63	263	251	1	-------	11	21	2	21	-------	17	3	68
Bogota	7,341	338	46 04	282	271	3	1	7	34	1	8	-------	11	1	1
Verona	7,161	397	55. 44	221	209	1	-------	11	62	1	38	-------	21	3	51
Paulsboro	7,121	156	21. 91	44	37	1	-------	6	1	-------	2	-------	8	1	100
East Rutherford	7,080	154	21. 75	110	91	-------	-------	19	6	1	5	-------	28	4	-------
Palisades Park	7,065	276	39 07	109	103	-------	1	5	135	-------	3	-------	16	13	-------
Princeton	6,992	273	39. 04	189	183	-------	1	5	33	2	22	-------	26	1	-------
Freehold	6,894	187	27. 13	89	80	5	-------	4	7	1	4	-------	7	5	74
Boonton	6,866	109	15. 88	104	103	-------	-------	1	-------	1	3	-------	-------	1	-------
Ventnor	6,674	968	145. 04	781	766	-------	-------	15	14	-------	21	-------	45	8	99
Guttenberg	6,535	142	21. 73	121	113	2	-------	6	3	-------	3	-------	12	3	-------
Fairlawn	5,990	207	34. 56	97	91	-------	-------	6	31	1	3	-------	29	2	44
Prospect Park	5,909	73	12. 35	49	45	1	-------	3	9	-------	11	-------	4	-------	-------
Pennsgrove	5,895	61	10. 35	53	46	1	-------	6	-------	1	2	-------	5	-------	-------
Dumont	5,861	238	40. 61	103	92	1	-------	10	103	1	3	-------	15	-------	7
Metuchen	5,748	211	36 71	131	126	-------	-------	5	53	-------	3	-------	19	5	-------

Tenafly	5,669	378	66.68	193	185	2		6	129		6		50		
Hasbrouck Heights	5,658	173	30.58	72	64	1		7	77		4		19		1
Ocean City	5,525	1,164	210.68	956	936			20	144	2	23		39		
Manville	5,441	51	9.37	24	21			3		3	2		8		14
Carlstadt	5,425	105	19.35	77	72			5	5		2		20	1	
Pitman	5,411	195	36.04	114	108	2		4	10		4	3	18	5	41
Newton	5,401	120	22.22	76	69	6		1			2		3		39
Haddon Heights	5,394	199	36.89	82	72			10	61	1	3		21	31	
Leonia	5,350	343	64.11	123	116	1		6	148	1	5		18		48
Wildwood	5,330	826	154.97	634	572	6	1	55	12		13		46	2	119
Wood Ridge	5,159	231	44.78	77	73			4	112		2		38	2	
Dunellen	5,148	107	20.78	61	56	1		4	6	1	14		13	12	
Caldwell	5,144	231	44.91	113	104			9	15	1	20		14	5	63
South Plainfield	5,047	113	22.39	47	43			4	15		26		21	4	
Palmyra	4,968	79	15.90	32	27	1		4	27		3	1	12	4	
Keyport	4,940	141	28.54	81	78	1		2	2		24		3	3	28
Westwood	4,861	142	29.21	47	45			2	67				15	13	
Haledon	4,812	140	29.09	44	33			11	26	1	7		10		52
Glassboro	4,799	124	25.84	53	48	2		3	29		3		16	9	14
East Paterson	4,779	258	53.99	93	89			4	119	1	3		10	1	31
Raritan	4,751	44	9.26	30	29			1	4				9	1	
Ridgefield	4,671	369	79.00	124	116			8	186		3		54	2	
Totowa	4,600	89	19.35	16	11			5	31		5		11	2	24
Lambertville	4,518	71	15.71	68	67			1		1	2				
Washington	4,410	76	17.23	52	44	3		5	2		14		8		
Bordentown	4,405	115	26.11	64	56	2		6	1		1	1	18	1	29
Glen Rock	4,369	225	51.50	100	92	1		7	75	1	5		43	1	
Franklin	4,176	108	25.86	61	60			1			6		1	1	39
Little Ferry	4,155	83	19.98	71	67			4			1		10	1	
Edgewater	4,089	455	111.27	424	416	1		7	6	1	13		11		
Chatham	3,869	132	34.12	41	35			6	31		5		11		44
Oaklyn	3,843	91	23.68	36	35			1	28		2		24	1	
Wharton	3,683	35	9.50	13	11			2			2				20
Midland Park	3,638	73	20.07	40	38			2	4		2		7	1	19
Merchantville	3,592	106	29.51	77	74			3	10	1	2		16		
Middlesex	3,504	43	12.27	10	2			8	8		2		23		
Belmar	3,491	337	96.53	216	194			22	12	2	4		29	21	53
Egg Harbor	3,478	82	23.58	27	22		1	4	9		2		7	1	36
Westville	3,462	77	22.24	31	25			6	17		5		12	4	8
Maywood	3,398	270	79.46	73	68			5	181		3		12	1	
Butler	3,392	86	25.35	30	28	1		1	14		2		10	4	26
Garwood	3,344	75	22.43	52	50			2	16		3		2	2	
Bernardsville	3,336	90	26.98	82	81			1	2	1	5				
Bradley Beach	3,306	365	110.41	232	216			16			5		28	1	99
Ramsey	3,258	107	32.84	58	51			7	7		2		15		25

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, TOWNS, BOROUGHS, AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Revenue receipts expressed in thousands]

CITY, TOWN, BOROUGH, OR VILLAGE	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes					Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special	Poll	Licenses and permits							
2,500 to 8,000 population—Continued															
Rockaway	3,132	$46	$14.69	$41	$38	$1		$2	$3		$1		$1		
Wanaque	3,119	53	16.99	31	28			3	2		1		4		$15
Pompton Lakes	3,104	130	41.88	52	44	2		6	12	$1	3		21	$1	40
West Paterson	3,101	73	23.54	13	8			5	46	2	2		6	1	3
Hackettstown	3,038	59	19.42	55	54			1			4				
Hightstown	3,012	86	28.55	54	52	2					3		4		25
Milltown	2,994	94	31.40	12	9	1		2			2			9	71
Hillsdale	2,959	95	32.11	48	45			3	36		2		9		
Margate City	2,913	276	94.75	211	200			11	29		10		21	1	4
West Caldwell	2,911	105	36.07	47	41			6	22	1	5		9	5	16
Woodlynne	2,878	37	12.86	21	20			1	10		1		5		
Beverly	2,864	78	27.23	29	26			3	19		1		25	4	
Northfield	2,804	72	25.68	53	50			3	5	1	3		10		
Flemington	2,729	39	14.29	35	29	4		2			2		1	1	
East Newark	2,686	88	32.76	56	52	1		3		1	2	$4		9	16
Paramus	2,649	37	13.97	20	18			2	2		2		13		
Cape May	2,637	325	123.25	229	221	1		7	4		5	3	25	9	50
Clementon	2,605	58	22.26	24	22			2	8		4		1		21
New Milford	2,556	145	56.73	78	75			3	37		2		28		
Bloomingdale	2,543	53	20.84	22	21			1	6		16	5	4		
Lindenwold	2,523	44	17.44	32	31			1	5	1	1		5		
Closter	2,502	69	27.58	19	14	2		3	34	1	3		10	2	
Less than 2,500 population	188,540	8,566	45.43	5,110	4,752	26	$1	331	948	22	402	9	602	251	1,222

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, BOROUGHS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
Grand total	$537,024	$129.97	[1] $308,575	$31,336	$45,942	$19,313	$34,366	$41,653	$115,517	$2,414	$6,069	$9,355	$16,597	$54,870	$156,982
State government	119,556	28.93	[1] 70,854	5,449	5,053	1,825	10,618	17,967	24,349	129	505	2,349	----	3,863	44,839
Counties	71,451	17.29	45,582	11,494	2,651	3,373	8,597	13,733	638	121	2,073	2,902	----	7,844	18,025
Cities, towns, boroughs, and villages	228,098	67.94	134,632	11,915	34,863	13,437	11,727	9,487	43,908	2,019	3,373	3,903	14,712	30,814	47,940
School districts	60,785	(2)	46,622	----	----	----	----	----	46,622	----	----	----	----	5,243	8,920
Townships	19,881	(2)	10,885	2,478	3,375	678	3,424	466	----	145	118	201	580	4,149	4,267
Other civil divisions [3]	37,253	(2)	----	----	----	----	----	----	----	----	----	----	1,305	2,957	32,991
ATLANTIC	14,514	110.12	9,877	945	2,419	875	1,107	581	3,239	127	223	361	953	2,613	1,071
County	2,110	16.01	1,658	322	405	120	380	351	3	67	----	10	----	297	155
Cities, towns, boroughs, and villages	10,262	91.77	6,526	575	1,996	749	648	225	1,700	60	223	350	945	2,130	661
School districts	1,890	(2)	1,536	----	----	----	----	----	1,536	----	----	----	----	163	191
Townships	252	(2)	157	48	18	6	79	5	----	----	----	1	8	23	64
BERGEN	31,957	81.67	19,677	2,443	3,159	767	2,752	1,109	8,693	183	81	490	678	5,117	6,485
County	6,264	16.01	3,381	829	378	67	1,083	791	5	----	----	228	----	612	2,271
Cities, towns, boroughs, and villages	12,127	39.73	6,335	1,343	2,265	630	1,377	288	----	122	60	250	463	2,726	2,603
School districts	11,001	(2)	8,688	----	----	----	----	----	8,688	----	----	----	----	1,018	1,295
Townships	2,565	(2)	1,273	271	516	70	292	30	----	61	21	12	215	761	316

[1] Includes $2,610,448, payments for development and conservation of natural resources by State government.
[2] Not computed.
[3] Includes New Jersey's portion of the Delaware River Joint Commission and of the Port of New York Authority, data for which are not distributed by counties.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, BOROUGHS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
BURLINGTON	$4,993	$52.23	$3,953	$328	$273	$198	$785	$274	$1,936	$23	$11	$125	$121	$441	$478
County	1,303	13.63	1,179	125	99	112	485	248	5	17		88		66	58
Cities, towns, boroughs, and villages	449	16.40	302	76	60	45	95	12		2	5	7	26	98	23
School districts	2,289	(2)	1,931						1,931					124	234
Townships	952	(2)	541	127	114	41	205	14		4	6	30	95	153	163
CAMDEN	18,904	71.91	12,024	1,304	1,884	713	913	1,245	5,009	91	208	657	843	3,319	2,718
County	3,765	14.32	2,210	617	176	194	134	807	3	21	88	170		454	1,101
Cities, towns, boroughs, and villages	10,632	51.37	6,629	568	1,578	480	644	414	2,272	69	120	484	690	2,023	1,290
School districts	3,249	(2)	2,734						2,734					352	163
Townships	1,131	(2)	451	119	130	39	135	24		1		3	103	414	163
Other civil divisions	127	(2)											50	76	1
CAPE MAY	5,653	181.19	3,108	602	523	222	571	160	848	15	112	55	233	955	1,357
County	986	31.60	554	125	39	31	244	95	4	1		15		154	278
Cities, towns, boroughs, and villages	3,613	169.31	1,635	453	479	189	299	62		13	112	28	233	715	1,030
School districts	942	(2)	844						844					83	15
Townships	112	(2)	75	24	5	2	28	3		1		12		3	34
CUMBERLAND	3,686	51.62	2,566	420	140	100	394	252	1,197	13	18	32	81	407	632
County	774	10.84	712	200	10	33	228	210	3			28		47	15
Cities, towns, boroughs, and villages	848	21.99	453	82	124	63	115	37		13	18	1	81	233	81
School districts	1,735	(2)	1,194						1,194					104	437
Townships	329	(2)	207	138	6	4	51	5				3		23	99
ESSEX	94,846	109.71	56,452	5,168	10,147	5,864	3,302	7,446	20,672	702	1,620	1,531	3,228	11,014	24,152
County	15,595	18.04	9,816	2,156	435	1,125	690	3,519	571	3	821	496		1,904	3,875
Cities, towns, boroughs, and villages	69,185	85.02	39,869	2,827	9,296	4,597	2,485	3,905	14,322	680	748	1,009	3,209	7,843	18,264
School districts	8,465	(2)	5,779						5,779					1,003	1,683
Townships	1,601	(2)	988	185	416	142	127	22		19	51	26	19	264	330

GLOUCESTER	4,182	55.98	2,741	385	135	54	444	119	1,530	3	7	64	173	527	741
County	800	10.71	551	218	7	23	162	104	1		4	32		77	172
Cities, towns, boroughs, and villages	952	24.53	439	111	106	24	165	9		3	3	18	163	226	124
School districts	1,964	(2)	1,529						1,529					154	281
Townships	466	(2)	222	56	22	7	117	6				14	10	70	164
HUDSON	66,852	95.34	46,472	5,116	11,170	4,060	2,613	5,506	14,578	457	1,208	1,764	1,577	9,248	9,555
County	12,842	18.31	9,405	2,846	432	885	1,013	2,962	4		475	788		1,517	1,920
Cities, towns, boroughs, and villages	49,633	77.28	33,889	2,039	9,897	3,083	1,391	2,496	12,849	456	722	956	1,577	6,556	7,611
School districts	1,950	(2)	1,725						1,725					207	18
Townships	2,427	(2)	1,453	231	841	92	209	48		1	11	20		968	6
HUNTERDON	2,100	60.00	1,536	205	52	13	434	72	721	11	2	26	6	122	436
County	743	21.23	452	138	18		227	42	3	8		16		50	241
Cities, towns, boroughs, and villages	252	15.89	164	29	33	11	73	12		3	2	1	6	25	57
School districts	752	(2)	718						718					31	3
Townships	353	(2)	202	38	1	2	134	18				9		16	135
MERCER	15,263	79.58	10,542	739	1,595	923	1,095	1,539	3,874	126	212	439	507	1,464	2,750
County	3,330	17.36	2,252	362	9	236	242	1,056	3		22	322		294	784
Cities, towns, boroughs, and villages	9,053	66.22	6,112	268	1,446	656	551	420	2,350	116	190	115	507	922	1,512
School districts	1,953	(2)	1,521						1,521					198	234
Townships	927	(2)	657	109	140	31	302	63		10		2		50	220
MIDDLESEX	15,925	72.16	10,001	1,130	1,336	576	1,164	697	4,563	78	100	357	773	2,097	3,054
County	3,070	13.91	1,740	484	110	181	380	374	6			205		300	1,030
Cities, towns, boroughs, and villages	7,189	45.90	4,314	449	949	350	476	240	1,545	72	89	144	724	1,064	1,087
School districts	3,879	(2)	3,012						3,012					332	535
Townships	1,787	(2)	935	197	277	45	308	83		6	11	8	49	401	402
MONMOUTH	16,582	107.40	9,490	1,635	1,210	495	1,262	638	3,452	45	635	118	776	2,227	4,069
County	2,991	19.37	1,453	494	63	51	260	505	4			76		360	1,178
Cities, towns, boroughs, and villages	7,907	76.49	4,003	997	1,019	392	774	110		40	635	36	736	1,453	1,715
School districts	4,823	(2)	3,448						3,448					307	1,068
Townships	861	(2)	586	144	128	52	228	23		5		6	40	107	128
MORRIS	8,864	76.94	5,712	687	507	239	1,121	360	2,581	31	59	136	602	585	1,965
County	2,069	17.96	1,337	343	94	59	460	298	3		3	77		145	587
Cities, towns, boroughs, and villages	2,500	37.39	1,190	204	328	153	334	45		23	47	56	587	184	539
School districts	3,338	(2)	2,578						2,578					229	531
Townships	957	(2)	607	140	85	27	327	17		8		3	15	27	308
OCEAN	3,922	112.38	2,483	606	184	93	612	119	839	15	8	7	203	399	837
County	1,190	34.10	766	333	16	39	276	98	3			1		75	349
Cities, towns, boroughs, and villages	1,040	96.62	476	135	114	37	168	9		3	6	4	201	186	177
School districts	1,168	(2)	836						836					74	258
Townships	524	(2)	405	138	54	17	168	12		12	2	2	2	64	53

[2] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, BOROUGHS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—*Continued*

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments									Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
PASSAIC	$25,116	$81.15	$15,921	$1,693	$2,786	$1,235	$1,538	$1,293	$6,553	$152	$267	$404	$1,353	$3,019	$4,823
County	4,779	15.44	2,617	946	161	47	671	617	3		50	122		654	1,508
Cities, towns, boroughs, and villages	18,711	63.53	12,056	695	2,575	1,176	827	663	5,475	147	216	282	1,341	2,255	3,059
School districts	1,289	(2)	1,075						1,075					85	129
Townships	337	(2)	173	52	50	12	40	13		5	1		12	25	127
SALEM	1,897	51.41	1,358	170	69	69	284	99	651	3	3	10	51	70	418
County	601	16.29	399	97	21	25	156	90	2			8		14	188
Cities, towns, boroughs, and villages	254	14.81	175	32	33	43	53	7		3	2	2	51	26	2
School districts	864	(2)	649						649					24	191
Townships	178	(2)	135	41	15	1	75	2			1			6	37
SOMERSET	4,411	64.77	3,024	332	255	75	748	148	1,360	16	11	79	27	327	1,033
County	1,079	15.84	732	147	50	31	356	86	3		1	58		114	233
Cities, towns, boroughs, and villages	1,126	24.93	606	117	162	40	212	39		15	10	11	19	107	394
School districts	1,624	(2)	1,357						1,357					92	175
Townships	582	(2)	329	68	43	4	180	23		1		10	8	14	231
SUSSEX	2,618	92.51	1,755	207	66	31	643	96	692		6	14	84	161	618
County	1,201	42.44	721	126	26	5	462	86	3			13		79	401
Cities, towns, boroughs, and villages	388	24.16	197	45	39	24	74	9			6		81	47	63
School districts	740	(2)	689						689					26	25
Townships	289	(2)	148	36	1	2	107	1				1	3	9	129
UNION	34,938	108.13	17,145	1,482	2,928	837	1,611	1,742	7,255	179	781	330	3,071	3,833	10,889
County	4,874	15.09	3,102	436	87	108	499	1,213	4		609	146		616	1,156
Cities, towns, boroughs, and villages	21,342	83.19	8,974	769	2,331	649	878	477	3,395	168	158	149	3,071	1,908	7,389
School districts	5,771	(2)	3,856						3,856					572	1,343
Townships	2,951	(2)	1,213	277	510	30	234	52		11	14	35		737	1,001

WARREN	3,119	62.38	1,884	290	51	49	355	191	925	15	1	7	2	181	1,052
County	1,085	21.70	545	150	15	1	189	181	2	4		3		15	525
Cities, towns, boroughs, and villages	635	20.16	288	101	33	46	88	8		11	1		1	87	259
School districts	1,099	(2)	923						923					65	111
Townships	300	(2)	128	39	3	2	78	2				4	1	14	157

[2] Not computed.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, TOWNS, BOROUGHS, AND VILLAGES, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY, TOWN, BOROUGH, OR VILLAGE	GOVERNMENTAL-COST PAYMENTS													
			Operation and maintenance of general departments											
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous	Operation and maintenance of public-service enterprises	Interest	Outlays
Grand total	$228,098	$67.94	$134,632	$11,915	$34,863	$13,437	$11,727	$9,487	$43,908	$2,019	$3,373	$3,903	$14,712	$30,814	$47,940
30,000 population and over	173,014	81.33	108,095	6,225	26,889	10,770	5,771	8,312	43,468	1,566	2,265	2,829	7,385	21,267	36,267
Newark	45,725	102.59	26,065	1,628	6,328	3,152	1,210	3,143	9,078	441	424	661	1,971	4,704	12,985
Jersey City	27,456	86.07	18,086	1,070	5,673	1,600	654	1,863	5,998	248	436	544	787	3,763	4,820
Paterson	9,349	70.96	6,784	223	1,467	635	420	389	3,237	90	124	199	530	828	1,707
Trenton	8,568	69.15	5,850	230	1,359	623	486	401	2,350	104	134	113	482	896	1,340
Camden	7,935	66.68	5,303	323	1,209	408	361	383	2,272	41	115	191	365	1,219	1,048
Elizabeth	10,955	93.71	4,434	202	1,061	362	280	238	2,057	63	66	105	152	723	5,646
Bayonne	7,966	88.02	5,231	292	1,150	511	297	256	2,464	70	60	131	261	789	1,685
East Orange	4,783	68.23	3,040	159	625	370	234	103	1,314	72	79	54	224	592	927
Atlantic City	8,018	117.74	5,364	341	1,699	624	357	196	1,700	56	185	206	766	1,534	354
Passaic	4,581	72.76	3,012	169	639	366	106	207	1,371	44	60	50	573	669	327
Irvington	3,474	57.42	2,280	84	424	161	190	190	1,101	27	57	46	-------	370	824
Hoboken	4,031	68.02	3,239	217	926	316	50	77	1,412	42	73	126	264	526	2
Union City	3,272	55.78	2,673	154	677	272	104	76	1,260	25	34	71	-------	351	248
Clifton	2,715	54.96	1,600	107	338	107	101	46	867	9	20	5	79	549	487
Perth Amboy	2,800	64.07	1,697	106	256	165	83	91	812	29	55	70	149	440	514
Montclair	4,137	94.89	2,519	184	458	225	151	101	1,241	57	58	44	164	685	769
Kearny	3,325	78.42	1,998	98	565	155	105	103	861	33	43	35	146	693	488
Bloomfield	2,864	71.60	1,619	96	312	153	70	59	861	19	36	13	181	426	638
West New York	2,495	65.66	1,904	112	527	160	78	51	854	27	69	26	-------	292	299
Orange	2,293	64.23	1,606	99	304	155	99	162	727	1	31	28	107	256	324
Plainfield	2,627	74.63	1,769	99	407	79	152	46	898	40	26	22	-------	281	577
New Brunswick	2,340	67.24	1,614	117	314	115	125	96	733	22	30	62	184	301	241
Garfield	805	25.97	408	85	141	56	58	35	-------	6	-------	27	-------	380	17

8,000 to 30,000 population	29,568	46.08	13,810	2,810	4,422	1,436	2,573	819	440	285	665	360	4,887	4,993	5,878
Belleville	958	33.15	529	107	174	57	89	53		15	8	26	112	127	190
West Orange	1,516	58.76	679	94	205	91	154	38		1	26	70		207	630
Hackensack	1,675	65.18	793	170	285	110	149	46		21	11	1		239	643
Nutley	920	40.89	378	118	110	27	65	12			5	41	69	191	282
Linden	1,638	77.24	1,090	136	253	35	97	105	440	20	3	1		255	293
Phillipsburg	448	22.86	155	68	12	39	23	7		6			1	76	216
Long Branch	908	47.29	471	89	161	47	115	27		8	15	9		165	272
Englewood	1,209	63.97	674	172	216	47	109	79		19	14	18		172	363
Westfield	566	33.29	363	53	172	13	72	13		14	26			96	107
Cliffside Park	304	17.99	233	32	98	26	44	15		6	2	10		71	
Rahway	628	37.16	362	68	150	32	78	27		2	5		116	113	37
Bridgeton	386	24.28	170	26	49	31	35	9		9	11		48	90	78
Rutherford	428	27.09	311	59	111	36	70	2		16	4	13		70	47
Harrison	665	42.63	486	39	255	47	60	48		10	7	20	103	52	24
Morristown	747	47.88	359	63	133	56	68	2		5	23	9	317	58	13
Asbury Park	2,813	182.66	1,507	475	357	82	130	18		14	431		77	669	560
Summit	3,882	253.73	463	100	106	94	74	37		17	29	6	2,803	172	444
Millville	324	22.04	172	40	32	29	46	22		1	2		29	120	3
South Orange	927	63.06	463	78	160	101	67	19		17	14	7	107	118	239
Roselle	414	28.95	215	44	89	7	54	2		6	1	12		168	31
Gloucester	327	23.36	144	36	58	3	25	10		6	1	5	29	139	15
Carteret	299	21.99	232	56	91	19	45	13		6	1	1		49	18
Collingswood	547	40.82	157	27	65	2	50	4		9			207	170	13
Hawthorne	578	44.46	225	45	39	23	106	6		3		3	77	76	200
Pleasantville	265	21.03	225	24	55	3	65	10		1		67	10	30	
Lodi	624	51.57	249	33	74	51	43	44		2	2		136	74	165
Red Bank	360	30.00	217	38	67	40	49	21			2		56	42	45
South River	355	30.87	89	26	31		23	8		1			187	60	19
Burlington	172	15.36	142	40	13	28	48	8		2	1	2		30	
North Plainfield	239	23.43	134	21	52	3	44	12			1	1		26	79
Dover	297	29.41	171	19	46	23	49	23		7	4		70	3	53
Fairview	213	21.73	122	29	51	19	21	2						48	43
Bergenfield	305	31.44	155	32	56	10	44	4		6		3	3	125	22
Audubon	228	23.75	110	19	37	1	36	3			2	12		58	60
Roselle Park	348	36.25	122	27	45	20	22	2		4	2			57	169
Secaucus	182	18.96	130	23	68	10	16	12				1		36	16
Wallington	351	36.56	68	18	31	12	5	2					8	36	239
Haddonfield	320	34.04	151	43	59	32	3	4		8	1	1	43	126	
North Arlington	318	33.83	100	35	27	23	14					1	31	161	26
Fort Lee	483	51.94	299	55	125	28	65	17		4	2	3		184	

TABLE 4.— GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, TOWNS, BOROUGHS, AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in *thousands*]

CITY, TOWN, BOROUGH, OR VILLAGE	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments									Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
8,000 to 30,000 population—Continued														
Highland Park	$294	$31.61	$112	$19	$51	$2	$30	$2	-------	$5	-------	$3	$75	$64	$43
Sayreville	207	23.26	89	25	20	8	22	10	-------	-------	-------	4	16	37	65
South Amboy	243	28.26	110	25	41	7	31	3	-------	2	-------	1	66	26	41
Woodbury	251	29.19	124	28	34	8	49	-------	-------	1	$1	3	42	64	21
Somerville	237	27.88	157	22	44	12	45	14	-------	8	6	6	-------	27	53
Salem	169	20 61	103	14	14	42	24	4	-------	3	2	-------	49	16	1
2,500 to 8,000 population	16, 229	40. 59	8, 202	1, 751	2, 526	887	2, 043	270	-------	143	237	345	1, 459	2, 907	3, 661
Hammonton	154	20. 11	66	15	16	3	27	3	-------	1	1	-------	27	27	34
Vineland	136	18. 90	109	15	43	3	33	6	-------	3	5	1	4	23	-------
Madison	293	39. 17	150	18	44	28	40	7	-------	-------	8	5	93	28	22
Bound Brook	180	21. 70	103	15	30	10	35	1	-------	7	2	3	-------	18	39
Glen Ridge	566	76. 85	261	44	70	58	49	10	-------	15	10	5	82	46	177
Bogota	210	28. 61	107	21	34	1	43	2	-------	3	3	-------	-------	42	61
Verona	323	45 11	164	38	48	23	31	6	-------	6	-------	12	39	32	88
Paulsboro	173	24. 29	56	13	16	3	21	2	-------	-------	1	-------	54	15	48
East Rutherford	191	26. 98	138	27	59	4	43	1	-------	2	2	-------	-------	36	17
Palisades Park	175	24. 77	117	27	42	11	27	8	-------	2	-------	-------	-------	53	5
Princeton	334	47 77	189	21	72	23	41	18	-------	10	4	-------	-------	4	141
Freehold	155	22. 48	89	18	24	4	31	5	-------	4	3	-------	60	6	-------
Boonton	209	30. 44	88	18	30	13	22	1	-------	-------	2	2	-------	14	107
Ventnor	693	103. 84	349	65	105	74	56	6	-------	-------	29	14	52	204	88
Guttenberg	149	22. 80	81	22	34	8	14	2	-------	-------	-------	1	-------	39	29

Fairlawn	229	38.23	84	17	28	7	30	2					64	67	14
Prospect Park	142	24.03	33	10	8	8	6	1						6	103
Pennsgrove	47	7.97	44	12	12	1	14	3				2		3	
Dumont	219	37.37	138	33	42	21	37	1		4			9	64	8
Metuchen	185	32.19	119	32	35	14	28	3		3	1	3		48	18
Tenafly	300	52.92	169	17	41	3	48	4		5	4	47		81	50
Hasbrouck Heights	160	28.28	112	18	45	19	27	1			2		1	35	12
Ocean City	1,378	249.41	576	151	196	61	136			13	12	7	25	265	512
Manville	203	37.31	30	12	4	7	4	3					8	19	146
Carlstadt	114	21.01	98	15	33	6	20					24		16	
Pitman	147	27.17	72	23	12	4	25	2		1		5	26	47	2
Newton	131	24.25	63	16	12	11	21	1			2		28	19	21
Haddon Heights	185	34.30	100	17	34	14	29	2		4				63	22
Leonia	373	69.72	139	33	53	17	28	3		3	1	1	17	33	184
Wildwood	1,142	214.26	426	95	137	54	19	53			66	2	128	135	453
Wood Ridge	146	28.30	79	13	32	1	27					6		63	4
Dunellen	142	27.58	76	7	28	14	18	4		3	2			6	60
Caldwell	259	50.35	123	32	40	12	28	4		7			68	30	38
South Plainfield	129	25.56	71	13	23	1	29	5						13	45
Palmyra	75	15.10	49	10	19	4	11				2	3		15	11
Keyport	144	29.15	68	9	16	11	16	4			3	9	17	24	35
Westwood	143	29.42	94	26	34	12	21				1			37	12
Haledon	218	45.30	61	10	13	14	10	1				13	34	50	73
Glassboro	101	21.05	52	16	13	3	18	2					9	35	5
East Paterson	287	60.05	69	10	28	15	15	1					31	68	119
Raritan	40	8.42	34	8	9	2	15							4	2
Ridgefield	192	41.10	110	23	41	13	27	5		1				62	20
Totowa	161	35.00	119	81	14	5	17	2					13	29	
Lambertville	53	11.73	35	9	7	5	10	2		2				14	4
Washington	85	19.27	52	11	10	5	22	1		2	1			4	29
Bordentown	91	20.66	47	11	10	9	13	3			1		17	27	
Glen Rock	265	60.65	89	19	28	2	29			4	2	5		55	121
Franklin	86	20.59	51	6	11	9	16	5			4		33	2	
Little Ferry	90	21.66	64	16	28	4	11	2		3				26	
Edgewater	402	98.31	346	51	183	14	61			8	1	28		53	3
Chatham	191	49.37	83	12	19	10	18	1		7	4	12	39	4	65
Oaklyn	77	20.04	37	13	17	1	4					2		40	
Wharton	69	18.73	39	5	5	2	14	6		1	1	5	22	3	5
Midland Park	80	21.99	40	15	11	2	12						28	12	
Merchantville	129	35.91	96	13	29	3	36			1		14		20	13
Middlesex	50	14.27	33	8	9		14	1		1				4	13
Belmar	353	101.12	214	43	46	31	59	10		3	22		28	63	48
Egg Harbor	169	48.59	53	12	8		18	6		1		8	75	34	7
Westville	94	27.15	45	12	14	4	15						9	23	17
Maywood	139	49.91	62	18	26	7	8				2	1		57	20

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, TOWNS, BOROUGHS, AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY, TOWN, BOROUGH, OR VILLAGE	GOVERNMENTAL-COST PAYMENTS													
			Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
2,500 to 8,000 population—Continued															
Butler	$96	$28.30	$48	$8	$5		$32	$3					$28	$20	
Garwood	79	23.62	52	11	20	$3	15	3						12	$15
Bernardsville	94	28.18	79	18	10	5	40	5				$1		3	12
Bradley Beach	326	98.61	125	29	39	24	27	1		$3	$1	1	87	64	50
Ramsey	97	29.77	48	10	17	5	14	1		1			27	8	14
Rockaway	51	16.28	47	10	9	13	13	1		1				4	
Wanaque	52	16.67	36	5	7	1	10	2			11		1	10	5
Pompton Lakes	133	42.85	81	18	17	7	24	1		1	1	12	32	11	9
West Paterson	103	33.22	43	9	18	7	6	3					2	18	40
Hackettstown	54	17.77	38	7	8	1	20			2				4	12
Hightstown	73	24.24	35	8	9	7	9				2		18	11	9
Milltown	97	32.40	32	8	7	4	11	2					47	8	10
Hillsdale	73	24.67	55	15	13	1	18				1	7		11	7
Margate City	463	158.94	197	33	40	30	46	1				47	15	148	103
West Caldwell	144	49.47	49	12	11	5	15	3		2		1	15	17	63
Woodlynne	39	13.55	20	6	7	2	5							18	1
Beverly	46	16.06	21	6	5	1	7					2		21	4
Northfield	64	22.82	45	12	12	3	16	1		1				12	7
Flemington	67	24.55	36	4	9	4	15	2		1	1			3	28
East Newark	92	34.25	61	12	22	4	13	8		1		1	16	15	
Paramus	40	15.10	36	6	6	1	17					6			4
Cape May	254	96.32	177	54	49	18	25	5			16	10	18	43	16
Clementon	53	20.35	21	5	7	1	7	1					13	17	2
New Milford	89	34.82	50	15	15	3	16	1						31	8
Bloomingdale	72	28.31	27	8	8	1	7	3						5	40
Lindenwold	41	16.25	32	4	4	1	10					13		9	
Closter	101	40.37	50	8	22	7	8	1				4		19	32
Less than 2,500 population	9,287	49.26	4,525	1,129	1,026	344	1,340	86		25	206	369	981	1,647	2,134

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, BOROUGHS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	$1,316,162	$1,045,458	$94,006	$176,698	$1,151,231	$278.61
State government	141,230	141,216	----	14	62,198	15.05
Counties	188,239	169,978	----	18,261	171,128	41.42
Cities, towns, boroughs, and villages	699,999	523,568	71,723	104,708	636,739	189.66
School districts	113,181	113,181	----	----	108,790	(1)
Townships	75,152	24,884	22,283	27,985	74,307	(1)
Other civil divisions [2]	98,361	72,631	----	25,730	98,069	(1)
ATLANTIC	53,067	44,734	691	7,642	49,436	375.08
County	5,886	4,668	----	1,218	5,575	42.30
Cities, towns, boroughs, and villages	43,443	36,522	691	6,230	40,190	359.40
School districts	3,412	3,412	----	----	3,345	(1)
Townships	326	132	----	194	326	(1)
BERGEN	98,248	64,153	21,195	12,900	95,725	244.63
County	14,496	12,784	----	1,712	13,970	35.70
Cities, towns, boroughs, and villages	48,923	20,683	18,581	9,659	47,911	156.96
School districts	21,116	21,116	----	----	20,263	(1)
Townships	13,713	9,570	2,614	1,529	13,581	(1)
BURLINGTON	9,017	6,109	1,286	1,622	8,474	88.64
County	1,179	790	----	389	1,101	11.52
Cities, towns, boroughs, and villages	1,640	955	392	293	1,431	52.28
School districts	2,608	2,608	----	----	2,539	(1)
Townships	3,590	1,756	894	940	3,403	(1)
CAMDEN	73,114	48,202	10,669	14,243	68,845	261.87
County	12,863	10,502	----	2,361	12,188	46.36
Cities, towns, boroughs, and villages	43,725	26,506	7,076	10,143	40,413	195.27
School districts	7,085	7,085	----	----	6,863	(1)
Townships	7,810	2,478	3,593	1,739	7,750	(1)
Other civil divisions	1,631	1,631	----	----	1,631	(1)
CAPE MAY	19,759	13,664	2,082	4,013	17,827	571.38
County	3,239	3,002	----	237	2,978	95.45
Cities, towns, boroughs, and villages	14,788	9,000	2,082	3,706	13,184	617.81
School districts	1,662	1,662	----	----	1,595	(1)
Townships	70	----	----	70	70	(1)
CUMBERLAND	7,073	5,674	435	964	6,450	90.34
County	889	808	----	81	762	10.67
Cities, towns, boroughs, and villages	3,667	2,699	432	536	3,286	85.22
School districts	2,167	2,167	----	----	2,052	(1)
Townships	350	----	3	347	350	(1)
ESSEX	264,333	227,861	22,605	13,867	234,724	271.51
County	47,022	46,606	----	416	39,673	45.89
Cities, towns, boroughs, and villages	190,528	159,484	22,065	11,979	169,818	208.69
School districts	21,976	21,976	----	----	20,483	(1)
Townships	4,807	2,795	540	1,472	4,750	(1)
GLOUCESTER	10,250	7,394	835	2,021	10,044	134.46
County	1,361	1,256	----	105	1,347	18.03
Cities, towns, boroughs, and villages	4,504	2,621	674	1,209	4,346	111.96
School districts	3,227	3,227	----	----	3,195	(1)
Townships	1,158	290	161	707	1,156	(1)
HUDSON	190,452	164,872	10,293	24,287	176,139	251.20
County	33,706	31,438	----	2,268	28,871	41.17
Cities, towns, boroughs, and villages	143,382	125,880	2,163	15,339	125,976	196.15
School districts	4,529	4,529	----	----	4,291	(1)
Townships	17,335	3,025	8,130	6,180	17,001	(1)

[1] Not computed.

[2] Includes New Jersey's portion of the debt of Delaware River Joint Commission and of Port of New York Authority, not distributable by counties. Of the undistributed gross debt, $15,486,778, all other, was for Delaware River Joint Commission; $71,000,000, funded or fixed, and $10,243,143, all other, for Port of New York Authority Of the net debt, $15,486,778 was for the Joint Commission and $80,942,143 for the Port Authority.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, BOROUGHS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
HUNTERDON	$2,327	$1,773	----	$554	$2,115	$60 43
County	841	777	----	64	637	18.20
Cities, towns, boroughs, and villages	517	327	----	190	517	32.61
School districts	656	656	----	----	648	(1)
Townships	313	13	----	300	313	(1)
MERCER	36,157	31,597	$772	3,788	31,949	166.57
County	7,582	6,976	----	606	6,782	35.36
Cities, towns, boroughs, and villages	23,212	20,150	597	2,465	19,902	145 58
School districts	4,297	4,297	----	----	4,199	(1)
Townships	1,066	174	175	717	1,066	(1)
MIDDLESEX	43,416	30,322	4,565	8,529	41,854	189.64
County	7,486	6,708	----	778	7,061	31.99
Cities, towns, boroughs, and villages	22,205	15,569	2,433	4,203	21,261	135 76
School districts	6,758	6,758	----	----	6,638	(1)
Townships	6,967	1,287	2,132	3,548	6,894	(1)
MONMOUTH	46,703	32,049	1,648	13,006	44,105	285.65
County	11,252	10,774	----	478	11,252	72.88
Cities, towns, boroughs, and villages	26,493	13,739	1,514	11,240	24,193	234.03
School districts	7,255	7,255	----	----	6,957	(1)
Townships	1,703	281	134	1,288	1,703	(1)
MORRIS	19,772	14,969	746	4,057	19,062	165.47
County	3,861	3,647	----	214	3,604	31.28
Cities, towns, boroughs, and villages	9,376	5,624	725	3,027	8,996	134.53
School districts	5,267	5,267	----	----	5,194	(1)
Townships	1,268	431	21	816	1,268	(1)
OCEAN	9,568	6,852	363	2,353	9,282	265.96
County	2,573	2,270	----	303	2,542	72.84
Cities, towns, boroughs, and villages	4,104	2,550	242	1,312	3,850	358 23
School districts	1,689	1,689	----	----	1,682	(1)
Townships	1,202	343	121	738	1,202	(1)
PASSAIC	90,084	66,924	2,498	20,662	86,104	278.20
County	13,760	9,866	----	3,894	13,653	44.11
Cities, towns, boroughs, and villages	73,763	55,099	2,385	16,279	69,894	237.30
School districts	1,740	1,740	----	----	1,736	(1)
Townships	821	219	113	489	821	(1)
SALEM	1,137	885	----	252	1,078	29 21
County	28	----	----	28	28	.76
Cities, towns, boroughs, and villages	393	256	----	137	334	19.48
School districts	627	627	----	----	627	(1)
Townships	89	2	----	87	89	(1)
SOMERSET	6,841	5,416	421	1,004	6,592	96.80
County	2,283	2,271	----	12	2,117	31.09
Cities, towns, boroughs, and villages	2,208	1,197	419	652	2,233	49.44
School districts	1,948	1,948	----	----	1,900	(1)
Townships	342	----	2	340	342	(1)
SUSSEX	2,975	1,975	6	994	2,809	99.26
County	1,390	965	----	425	1,315	46.47
Cities, towns, boroughs, and villages	911	507	6	398	830	51.69
School districts	503	503	----	----	493	(1)
Townships	171	----	----	171	171	(1)
UNION	81,262	55,084	12,856	13,322	76,471	236.68
County	16,104	13,870	----	2,234	15,234	47.15
Cities, towns, boroughs, and villages	40,389	26,200	9,206	4,983	37,002	144 23
School districts	12,981	12,981	----	----	12,447	(1)
Townships	11,788	2,033	3,650	6,105	11,788	(1)
WARREN	3,647	2,733	40	874	3,519	70.38
County	438	----	----	438	438	8.76
Cities, towns, boroughs, and villages	1,268	1,000	40	228	1,166	37.02
School districts	1,678	1,678	----	----	1,652	(1)
Townships	263	55	----	208	263	(1)

[1] Not computed.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, TOWNS, BOROUGHS, AND VILLAGES, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY, TOWN, BOROUGH, OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	$699,999	$523,568	$71,723	$104,708	$636,739	$189.66
30,000 population and over	510,979	422,718	31,493	56,768	458,218	215.41
Newark	116,383	102,531	11,200	2,652	102,080	229.03
Jersey City	83,637	80,682	676	2,279	70,346	220.62
Paterson	36,106	29,449	1,050	5,607	33,485	241.25
Trenton	22,509	19,840	572	2,097	19,207	155.02
Camden	27,324	18,670	1,941	6,713	24,606	206.77
Elizabeth	21,066	13,891	4,572	2,603	19,014	162.65
Bayonne	17,344	10,979	115	6,250	16,763	185.23
East Orange	13,905	10,790	1,845	1,270	12,293	175.36
Atlantic City	33,523	29,413	----------	4,110	30,995	455.14
Passaic	19,981	11,509	174	8,298	19,069	302.88
Irvington	9,221	8,198	730	293	8,794	145.36
Hoboken	12,380	9,275	----------	3,105	10,639	179.53
Union City	7,864	5,866	314	1,684	7,194	122.64
Clifton	12,693	11,008	650	1,035	12,554	254.13
Perth Amboy	9,501	7,065	837	1,599	8,673	198 47
Montclair	14,472	11,747	2,607	118	13,315	305.39
Kearny	14,612	13,483	813	316	13,535	319.22
Bloomfield	9,961	6,561	1,805	1,595	8,886	222.15
West New York	5,619	4,131	150	1,338	5,363	141.13
Orange	5,995	4,426	100	1,469	5,020	140.62
Plainfield	6,049	5,250	692	107	5,645	160.37
New Brunswick	6,365	5,404	45	916	6,365	182.90
Garfield	4,469	2,550	605	1,314	4,377	141.19
8,000 to 30,000 population	96,775	51,832	20,310	24,633	91,109	141.98
Belleville	4,906	2,068	----------	2,838	4,642	160.62
West Orange	4,691	3,090	1,395	206	4,311	167.09
Hackensack	5,390	4,173	74	1,152	5,313	206.73
Nutley	4,021	2,224	1,499	298	3,759	167.07
Linden	2,770	1,861	708	201	2,428	114.50
Phillipsburg	952	817	29	106	868	44.29
Long Branch	2,881	1,718	59	1,104	2,209	115.05
Englewood	2,899	1,600	----------	1,299	2,812	148.78
Westfield	2,032	1,332	622	78	1,990	117.06
Cliffside Park	1,336	537	586	213	1,336	79.05
Rahway	2,222	1,312	478	432	1,845	109.17
Bridgeton	1,436	1,257	----------	179	1,193	75.03
Rutherford	1,592	1,070	182	340	1,421	89.94
Harrison	991	511	54	426	875	56.09
Morristown	4,100	3,379	----------	721	3,939	252.50
Asbury Park	10,731	3,904	450	6,377	9,893	642.40
Summit	1,943	901	554	488	1,878	122.75
Millville	1,182	560	308	314	1,070	72.79
South Orange	3,297	2,422	360	515	3,117	212.04
Roselle	2,582	639	1,174	769	2,508	179.58
Gloucester	2,076	1,075	492	509	1,945	138.93
Carteret	816	501	195	120	816	60.00
Collingswood	2,984	1,585	690	709	2,975	222.01
Hawthorne	2,155	1,833	21	301	2,155	165.77
Pleasantville	872	426	----------	446	872	69.21
Lodi	1,602	662	410	530	1,543	127.52
Red Bank	957	920	----------	37	957	79.75
South River	1,103	618	262	223	1,008	87.65
Burlington	383	247	89	47	316	28.21
North Plainfield	647	303	101	243	631	61.86

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, TOWNS, BOROUGHS, AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY, TOWN, BOROUGH, OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
8,000 to 30,000 population—Continued						
Dover	$924	$572	$300	$52	$859	$85.05
Fairview	1,050	264	576	210	992	101.22
Bergenfield	2,289	309	1,863	117	2,289	235.98
Audubon	1,146	537	469	140	1,145	119.27
Roselle Park	821	615	201	5	732	76.25
Secaucus	682	502	22	158	660	68.75
Wallington	597	257	318	22	588	61.25
Haddonfield	2,306	1,191	474	641	2,118	225.32
North Arlington	2,457	639	1,516	302	2,457	261.38
Fort Lee	4,131	295	3,079	757	3,958	425.59
Highland Park	1,329	442	476	411	1,329	142.90
Sayreville	692	594	49	49	692	77.75
South Amboy	729	505	65	159	711	82.67
Woodbury	1,327	1,035	20	272	1,189	138.26
Somerville	522	371	90	61	519	61.06
Salem	215	159	----------	56	186	22.68
2,500 to 8,000 population	59,324	33,273	12,990	13,061	55,894	139.80
Hammonton	491	323	22	146	428	55.90
Vineland	1,047	883	123	41	1,021	135.12
Madison	702	608	17	77	582	77.80
Bound Brook	406	94	157	155	406	55.07
Glen Ridge	1,283	1,127	58	98	1,236	167.82
Bogota	387	300	----------	87	387	52.72
Verona	633	198	264	176	633	88.40
Paulsboro	602	293	96	213	602	84.54
East Rutherford	687	312	33	342	587	82.91
Palisades Park	831	215	501	115	831	117.62
Princeton	322	5	----------	317	322	46.05
Freehold	348	321	10	17	348	50.48
Boonton	570	209	53	308	570	83.02
Ventnor	3,802	3,184	10	608	3,346	501.35
Guttenberg	625	342	19	264	472	72.23
Fairlawn	1,276	882	340	54	1,276	213.02
Prospect Park	118	----------	27	91	118	19.97
Pennsgrove	54	----------	----------	54	54	9.16
Dumont	1,393	267	821	305	1,393	237.67
Metuchen	907	216	380	311	907	157.79
Tenafly	1,549	428	1,007	114	1,549	273.24
Hasbrouck Heights	629	249	245	135	606	107.10
Ocean City	4,908	3,216	675	1,017	4,675	846.15
Manville	274	247	21	6	274	50.36
Carlstadt	326	202	31	93	316	58.25
Pitman	687	506	98	83	687	126.96
Newton	462	250	6	206	395	73.13
Haddon Heights	1,208	523	522	163	1,072	198.74
Leonia	914	354	232	328	898	167.85
Wildwood	3,628	2,772	260	496	3,085	578.80
Wood Ridge	764	77	612	75	754	146.15
Dunellen	194	88	23	83	191	37.10
Caldwell	653	506	48	99	629	122.28
South Plainfield	229	22	56	151	229	45.37
Palmyra	437	174	171	92	437	87.96
Keyport	446	282	13	151	402	81.38
Westwood	1,099	707	345	47	1,097	225.67
Haledon	942	556	40	346	898	186.62
Glassboro	782	167	205	410	782	162.95
East Paterson	1,166	300	846	20	1,166	243.98

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, TOWNS, BOROUGHS, AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY, TOWN, BOROUGH, OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
2,500 to 8,000 population—Continued						
Raritan	$86	$77	----	$9	$86	$18.10
Ridgefield	1,092	183	$903	6	1,092	233.78
Totowa	538	43	231	264	538	116.96
Lambertville	298	215	----	83	298	65.96
Washington	102	29	2	71	84	19 05
Bordentown	565	463	----	102	445	101.02
Glen Rock	836	453	383	----	818	187 23
Franklin	38	24	----	14	38	9.10
Little Ferry	405	35	120	250	405	97.47
Edgewater	1,006	991	----	15	951	232.58
Chatham	411	----	114	297	411	106.23
Oaklyn	726	392	176	158	701	182.41
Wharton	238	203	----	35	238	64.62
Midland Park	236	104	59	73	236	64.87
Merchantville	2,046	1,897	79	70	1,972	519.00
Middlesex	72	----	11	61	72	20.55
Belmar	1,240	967	28	245	1,013	290.17
Egg Harbor	721	372	100	249	709	203.85
Westville	363	227	76	60	363	104.85
Maywood	993	153	703	137	993	292.23
Butler	816	113	69	634	785	231 43
Garwood	339	23	122	194	339	101.38
Bernardsville	61	----	3	58	61	18.29
Bradley Beach	1,157	1,012	----	145	1,098	332.12
Ramsey	174	51	56	67	174	53.41
Rockaway	181	----	9	172	181	57.79
Wanaque	193	139	15	39	193	61.88
Pompton Lakes	261	119	71	74	112	36.08
West Paterson	502	402	50	50	502	161.88
Hackettstown	122	97	----	25	122	40.16
Hightstown	192	182	----	10	192	63.75
Milltown	147	91	34	22	147	49.10
Hillsdale	288	59	135	94	288	97.33
Margate City	1,473	912	271	290	1,294	444.22
West Caldwell	359	104	122	133	359	123.33
Woodlynne	208	96	136	66	208	93.12
Beverly	170	----	130	40	148	51.68
Northfield	90	29	15	46	90	32.10
Flemington	60	16	----	44	60	21.99
East Newark	128	108	----	20	128	47.65
Paramus	18	----	----	18	18	6 80
Cape May	1,585	1,064	1	520	1,197	453.92
Clementon	143	8	82	53	143	54.89
New Milford	492	318	149	25	492	192.49
Bloomingdale	120	37	38	45	120	47.19
Lindenwold	162	13	69	80	162	64.21
Closter	97	52	41	4	97	38.77
Less than 2,500 population	32,921	15,715	6,930	10,246	31,518	167.17

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, BOROUGHS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912.

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Grand total	$1,151,231	$382,172	$170,169	$278.61	$116.40	$61.89
State government	62,198	16,355	642	15.05	4.98	24
Counties	171,128	73,854	33,809	41.42	22.27	12.30
Cities, towns, boroughs, and villages	636,739	256,238	124,749	189.66	93.61	56.60
School districts	108,799	23,844	[1] 8,982	(2)	(2)	(2)
Townships	74,307	11,881	1,987	(2)	(2)	(2)
Other civil divisions	[3] 98,060			(2)		
Atlantic	49,436	17,534	8,318	375.08	201.51	103.75
Bergen	95,725	29,433	10,382	244.63	128.29	65.98
Burlington	8,474	4,506	1,553	88.61	52.58	22.43
Camden	68,845	16,067	7,689	261.87	79.15	50.19
Cape May	17,827	6,751	2,050	571.38	346.91	93.73
Cumberland	6,450	3,097	982	90.34	49.20	17.41
Essex	234,724	87,619	50,725	271.51	127.36	90.12
Gloucester	10,044	2,826	766	134.46	55.38	19.56
Hudson	176,139	100,983	48,124	251.20	154.69	82.07
Hunterdon	2,115	974	431	60.43	29.61	12.83
Mercer	31,949	11,277	6,775	166.57	66.85	50.00
Middlesex	41,854	17,892	4,775	189.64	102.44	37.98
Monmouth	44,105	12,291	4,807	285.65	114.28	48.63
Morris	19,062	6,391	2,373	165.47	75.41	30.50
Ocean	9,282	2,032	307	265.90	90.83	14.05
Passaic	86,104	20,744	9,081	278.20	76.74	38.54
Salem	1,078	1,578	353	29.21	40.43	12.85
Somerset	6,592	1,945	934	96.80	38.64	22.93
Sussex	2,809	1,285	523	99.26	51.61	18.93
Union	76,471	18,600	8,237	236.68	86.27	53.67
Warren	3,519	1,992	342	70.38	43.75	7.00

[1] Includes only the debt of school districts outside of cities, towns, boroughs, and villages having a population of 2,500 and over. Debt on account of schools in cities, towns, boroughs, and villages with a population of 2,500 and over is included with city, town, borough, or village liabilities.

[2] Not computed.

[3] Includes $15,486,778, New Jersey's portion of debt of Delaware River Joint Commission and $80,942,143, New Jersey's portion of the debt of Port of New York Authority, not distributable by counties.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX						PER CAPITA ASSESSED VALUATION		
	1931				1922	1912	1931	1922	1912
	Total	Real property and improvements	Personal property	All other					
State total	[1]$6,819,527	$5,451,120	$852,203	[1] $516,204	[2]$4,102,365	[3]$2,490,490	$1,650.42	$1,249.44	$905.80
Atlantic	343,815	320,006	20,792	3,017	175,548	110,914	2,608.61	2,017 54	1,383.38
Bergen	508,475	456,829	47,293	4,353	240,249	118,137	1,299.45	1,047.19	750 78
Burlington	69,693	60,178	9,281	234	50,783	32,829	729.01	592.65	473.93
Camden	345,551	302,093	36,703	6,755	188,048	83,735	1,314.38	929.34	546.57
Cape May	91,136	83,710	6,710	716	42,145	29,960	2,921.03	2,165 75	1,369 91
Cumberland	53,712	44,399	8,903	410	37,477	24,921	752.27	595 41	441 54
Essex	1,672,211	1,406,233	255,499	10,479	892,311	582,208	1,934.31	1,297.09	1,034.36
Gloucester	67,336	59,207	7,660	469	44,001	23,906	901.42	862.45	610.74
Hudson	1,302,307	950,032	181,183	171,092	892,469	488,830	1,857.25	1,367.09	833.08
Hunterdon	30,587	22,789	7,449	349	25,241	20,992	873,91	767.55	625.34
Mercer	286,730	250,740	32,712	3,278	183,967	101,428	1,494.94	1,090.54	770.70
Middlesex	220,646	177,460	36,574	6,612	139,827	67,830	999.76	800.52	539 67
Monmouth	239,889	208,167	30,491	1,231	143,276	101,847	1,553 69	1,332 20	1,030.30
Morris	121,494	103,115	17,074	1,305	73,556	49,624	1,054.64	867.89	637.80
Ocean	53,911	47,631	5,929	351	28,090	18,828	1,544.73	1,255.71	862 51
Passaic	[4] 425,286	[4] 369,407	51,111	1,768	[5] 274,872	170,376	1,371.74	1,016.85	723.09
Salem	42,149	27,690	14,333	126	33,075	16,400	1,142.25	847.27	596.90
Somerset	70,203	59,817	9,362	1,024	46,020	32,334	1,030.88	913.97	793.91
Sussex	33,924	30,440	3,301	183	27,727	15,681	1,198.73	1,113.29	567.31
Union	498,445	434,432	57,604	6,409	274,690	150,068	1,542 70	1,274 08	977.85
Warren	47,147	36,745	9,239	1,163	34,322	24,711	942.94	753.71	549.83

[1] Includes $294,879,869, valuation of railroad and canal corporations taxed for State purposes only, not distributable by counties.

[2] Includes $254,070,754, valuation of property of certain public-service corporations taxed for State purposes only, not distributable by counties.

[3] Includes $221,931,053, valuation of property of certain public-service corporations, not distributable by counties

[4] Includes $732,500, valuation of property of the Society for Establishing Useful Manufactures in the city of Paterson, taxed for State purposes only.

[5] Includes $657,000, valuation of property of the Society for Establishing Useful Manufactures in the city of Paterson, taxed for State purposes only.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, TOWNS, BOROUGHS, AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX								AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1931						1922	1912	1931	1922	1912
	Total	State	County	Cities, towns, boroughs, and villages	School districts	Townships					
State total	[1]$269,595	[1]$37,302	$47,413	$134,212	$38,703	$11,965	[2]$145,355	[3]$49,424	$3.95	$3.54	$1.98
Atlantic	10,749	1,370	1,681	6,797	753	148	5,786	2,034	3.13	3.30	1.83
Bergen	24,341	1,959	4,129	7,383	9,057	1,813	10,496	2,751	4.79	4.37	2.33
Burlington	3,115	277	842	273	1,307	416	2,039	632	4.47	4 02	1.93
Camden	11,656	1,374	1,984	5,553	2,163	582	5,611	1,679	3.37	2.97	2 01
Cape May	3,882	381	629	2,413	428	31	1,889	659	4.26	4.48	2 20
Cumberland	2,400	210	593	623	827	147	1,490	520	4.47	3.09	2.00
Essex	60,752	6,411	9,902	39,366	4,155	918	31,933	11,092	3.63	3.58	2.01
Gloucester	2,649	263	562	485	1,116	223	1,537	449	3.93	3 49	1.88
Hudson	54,904	5,027	11,266	34,213	1,598	2,800	30,867	10,514	4.22	3.46	2.15
Hunterdon	1,217	127	372	174	366	178	1,015	367	3 98	4.02	1.75
Mercer	10,154	1,136	1,816	5,550	1,333	319	5,564	1,935	3.54	3 02	1.85
Middlesex	10,587	853	2,039	4,277	2,667	751	5,929	1,381	4.80	4.24	2.01
Monmouth	10,121	929	1,884	3,845	2,934	529	5,295	2,018	4.22	3.70	1.98
Morris	5,792	464	1,388	1,173	2,308	459	3,113	1,053	4.77	4.23	2.12
Ocean	2,547	211	539	787	614	396	1,144	341	4.72	4.07	1.81
Passaic	16,952	1,691	2,804	11,262	1,008	187	8,966	2,813	3.99	3.26	1.65
Salem	1,055	160	282	143	404	66	1,000	275	2.50	3.02	1.68
Somerset	2,650	270	616	561	990	210	1,512	565	3.78	3.29	1 75
Sussex	1,507	132	489	294	449	143	1,075	305	4.44	3.88	1.95
Union	18,852	1,937	3,207	8,636	3,582	1,490	8,010	2,500	3.78	2.92	1.67
Warren	1,771	184	389	404	635	159	1,214	432	3.76	3.54	1.75

[1] Includes $11,936,737, levy on property of railroad and canal corporations, taxed for State purposes only, not distributable by counties.

[2] Includes $9,047,490, levy of certain public-service corporations, taxed for State purposes only, and also $816,861, levy for State purposes; not distributable by counties.

[3] Includes $1,508,948, levy of certain public-service corporations, not distributable by counties.

NEW MEXICO

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of New Mexico relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 31 counties, the 60 cities, towns, and villages, the 1,075 school districts, and the 16 other civil divisions (conservancy districts, drainage districts, and irrigation districts), or a total of 1,183 political units that have power to levy taxes or incur debt.

The data for New Mexico were compiled largely from reports on file at the State Capitol, Santa Fe, N Mex.

Fiscal year.—For New Mexico the fiscal year reported for the State government is that ending June 30, 1932, while the statistics for the counties, the cities, towns, and villages, the school districts, and the other civil divisions are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of New Mexico on January 1, 1932, was 430,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1932.—The following statement discloses that for New Mexico the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts. The State government and the school districts show an excess of governmental costs over revenue receipts, but for the counties, cities, towns, and villages, and the other civil divisions, an excess of revenue receipts over governmental costs is shown.

Although the aggregate of governmental costs, including those for capital outlays, is $398,172 more than the revenue receipts, the revenue receipts exceed governmental costs, exclusive of capital outlays, by $5,188,237.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING-FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Percent of total	Total	Percent of total	Total	Percent of total	Total	Percent of total
Total	$23,313,034	100.0	$23,711,206	100.0	$36,942,977	100.0	$11,908,166	100 0
State government	10,795,300	46.3	11,701,322	49.4	11,406,780	30 9	2,186,162	18.4
Counties	2,370,747	10.2	2,364,148	10.0	3,965,445	10.7	2,363,411	19.8
Cities, towns, and villages	2,369,217	10.2	2,049,986	8.6	9,531,276	25.8	1,039,211	8.7
School districts	6,791,932	29 1	6,906,762	29.1	7,289,817	19.7	6,319,382	53.1
Other civil divisions	985,838	4 2	685,988	2.9	4,749,659	12.9		

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenue collected for the State of New Mexico and all subdivisions of the State amounted to $23,313,034, or an average of $54.22 for each person in the State. Of this amount $10,795,300 was for the State; $2,370,747 for the counties; $2,369,217 for the cities, towns, and villages; $6,791,932 for the school districts; and $985,838 for the other civil divisions. The revenues collected include $10,224,867, general property taxes; $58,165, special taxes; $3,576,933, licenses and permits; $1,223,910, special assessments; $4,964,862, subventions, donations, and pension assessments; $1,419,801, interest, rents, and highway privileges; $590,846, earnings of public-service enterprises; $1,187,821, earnings of general departments; and $65,829, fines, forfeits, and escheats. Of the $4,964,862 classified as subventions, donations, and pension assessments, $2,928,097 represents subventions by the Federal Government to the State, principally for highways.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities, towns, and villages having a population of 2,500 and over.

The general property taxes of the State, the counties, and the cities, towns, and villages having a population of 2,500 and over amounted to $2,232,000 in 1912, $9,506,000 in 1922, and $4,747,492 in 1932, this being a decrease of 50.1 percent from 1922 to 1932, and an increase of 112.7 percent from 1912 to 1932. Special taxes amounted to $33,000 in 1912, $32,000 in 1922, and $58,165 in 1932. Poll taxes amounted to $36,000 in 1912 and $82,000 in 1922. No poll taxes were reported for 1932. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to $228,000 in 1912, $648,000 in 1922, and $3,541,452 in 1932. Special assessments amounted to $11,000 in 1912, $492,000 in 1922, and $556,326 in 1932.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of New Mexico and all subdivisions of the State for 1932 amounted to $23,711,206, or an average expenditure of $55.14 per person. Of the total amount expended, $11,704,322 was disbursed by the State government; $2,364,148 by the counties; $2,049,986 by the cities, towns, and villages; $6,906,762 by the school districts; and $685,988 by other civil divisions. The total comprises $16,084,151 for operation and maintenance of general departments; $492,919 for operation and maintenance of public-service enterprises; $1,547,727 for interest on debt; and $5,586,409 for outlays or permanent improvements.

The payments for operation and maintenance of general departments are distributed as follows: General government, $2,168,091; protection to person and property, $800,014; health and sanitation, $311,990; development and conservation of natural resources, $777,115; highways, $2,319,576; charities, hospitals, and corrections, $696,222; schools, $8,780,938; libraries, $28,358; recreation, $63,382; and miscellaneous, $138,465. Expenditures for maintenance of schools other than schools of the State government may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data for New Mexico were limited to State, counties, and cities, towns, and villages with a population of 2,500 and over. Data for the incorporated places reported included

data for the schools of such incorporated places. In the period from 1912 to 1932 the payments for operation and maintenance of general departments and public-service enterprises of the State, counties, and cities, towns, and villages having a population of 2,500 and over increased from $2,584,000 to $9,939,953, or 284.7 percent; interest payments, from $254,000 to $959,514, or 277.8 percent; and outlay payments, from $426,000 to $4,926,393, or 1,056.4 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the cities, towns, and villages, the school districts, and the other civil divisions, by counties.

Table 6 presents for the individual cities, towns, and villages, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking-fund assets, for the year 1932. The aggregate debt of the cities, towns, and villages in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1932, 1922, and 1912, covering the gross debt less sinking-fund assets—total and per capita—of the government of the State, the counties, the cities, towns, and villages, the school districts, and the other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all the minor civil divisions of the county.

For 1932 the combined gross debt of New Mexico and all subdivisions of the State less sinking fund assets set aside to meet such debt was $36,942,977, or an average per capita of $85.91. In 1922 the average per capita was $67.86, and in 1912, $20.70.

Of the total debt reported for 1932, $11,406,780 was for the State government; $3,965,445 for the counties; $9,531,276 for the cities, towns, and villages; $7,289,817 for the school districts; and $4,749,659 for the other civil divisions.

The gross debt of the State government, less sinking-fund assets, increased 130.3 percent from 1922 to 1932 and 836.5 percent from 1912 to 1932. Similar debt for all minor civil divisions combined increased 27 3 percent from 1922 to 1932 and 296.3 percent from 1912 to 1932.

ASSESSED VALUATIONS

In New Mexico all property, both real and personal, is listed, assessed, and taxed in the county where situated on January 1 of each year. The lists must be returned to the county assessor on or before the first business day of February. Property assessed and valued by the State tax commission is not required to be listed and returned to the county assessors.

The assessed valuation of all property in New Mexico subject to levies of the general property tax was $334,301,418 in 1932 as compared with $329,899,000 in 1922 and $72,458,000 in 1912. The per capita assessed valuation increased from $195.73 in 1912 to $895.06 in 1922, and to $777.44 in 1932.

TAX LEVIES

In New Mexico the county treasurer is ex officio tax collector of State, county, and municipal taxes. He also collects taxes for the conservancy, irrigation, and drainage districts.

If taxes are not paid by December 1 of the year in which levied, one half becomes delinquent; if not paid by May 1 following, the remaining one half becomes delinquent. All delinquent taxes bear interest at the rate of 1 percent per month.

The total levies of the general property tax for the State and all subdivisions were $3,426,000 for 1912, $8,805,000 for 1922, and $11,908,166 for 1932, this being a per capita of $9.26, $23.89, and $27.69, respectively.

Of the total levies reported for 1932, $2,186,162 was for the State government; $2,363,411 for the counties; $1,039,211 for the cities, towns, and villages; and $6,319,382 for the school districts. The average rate of levy per $100 of the assessed valuation was $4.73 for 1912, $2.67 for 1922, and $3.56 for 1932.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Licenses and permits							
Grand total	**430,000**	**$23,313**	**$54.22**	**[2] $13,560**	**$10,225**	**$3,577**	**$1,224**	**$66**	**$4,931**	**$33**	**$1,420**	**$1,188**	**$591**
State government	430,000	10,795	25.10	[2] 5,342	1,927	3,357	173	13	2,928	30	1,356	953	----
Counties	430,000	2,371	5.51	1,999	1,993	6	----	4	204	3	13	148	----
Cities, towns, and villages	138,097	2,369	17.15	1,156	948	208	396	49	69	----	35	73	591
School districts	----	6,792	([3])	5,363	5,357	6	----	----	1,414	----	15	----	----
Other civil divisions	----	986	([3])	----	----	----	655	----	316	----	1	14	----
BERNALILLO	48,100	2,380	49.48	1,289	1,212	77	308	26	455	----	22	35	245
County	48,100	256	5.32	201	201	----	----	1	30	----	1	23	----
Cities, towns, and villages	27,300	857	31.39	503	426	77	45	25	14	----	20	5	245
School districts	----	751	([3])	585	585	----	----	----	165	----	1	----	----
Other civil divisions	----	516	([3])	----	----	----	263	----	246	----	----	7	----
CATRON	3,282	78	23.77	57	57	----	----	----	20	----	----	1	----
County	3,282	23	7.01	17	17	----	----	----	5	----	----	1	----
School districts	----	55	([3])	40	40	----	----	----	15	----	----	----	----
CHAVES	20,800	833	40.05	515	500	15	144	5	79	1	3	27	59
County	20,800	164	7.88	141	141	----	----	----	11	1	1	10	----
Cities, towns, and villages	13,183	275	20.86	110	95	15	79	5	5	----	----	17	59
School districts	----	328	([3])	264	264	----	----	----	63	----	1	----	----
Other civil divisions	----	66	([3])	----	----	----	65	----	----	----	1	----	----
COLFAX	19,157	711	37.11	583	577	6	13	3	85	----	8	11	8
County	19,157	147	7.67	132	132	----	----	----	8	----	1	6	----
Cities, towns, and villages	8,184	75	9.16	48	42	6	----	3	5	----	6	5	8
School districts	----	476	([3])	403	403	----	----	----	72	----	1	----	----
Other civil divisions	----	13	([3])	----	----	----	13	----	----	----	----	----	----
CURRY	16,600	606	36.51	370	359	11	92	4	71	----	2	12	55
County	16,600	74	4.46	56	56	----	----	----	8	----	1	9	----
Cities, towns, and villages	9,824	201	20.46	43	32	11	92	4	4	----	----	3	55
School districts	----	331	([3])	271	271	----	----	----	59	----	1	----	----

DE BACA	2,893	133	45.97	102	101	1	11		12		1	7	
County	2,893	40	13.83	36	36				1		1	2	
Cities, towns, and villages	839	4	4.77	3	2	1			1				
School districts		73	(3)	63	63				10				
Other civil divisions		16	(3)				11					5	
DONA ANA	29,300	763	26.04	453	446	7	175	1	99	1	1	9	24
County	29,300	132	4.51	111	110	1			11	1		9	
Cities, towns, and villages	6,175	71	11.50	39	34	5	4	1	3				24
School districts		389	(3)	303	302	1			85		1		
Other civil divisions		171	(3)				171						
EDDY	17,000	424	24.94	282	277	5	7	2	74	1	7	22	29
County	17,000	82	4.82	62	62				12	1	1	6	
Cities, towns, and villages	6,410	105	16.38	43	38	5	5	2	5		5	16	29
School districts		235	(3)	177	177				57		1		
Other civil divisions		2	(3)				2						
GRANT	19,050	609	31.97	465	459	6	16		87		3	6	32
County	19,050	170	8.92	151	151				12		1	6	
Cities, towns, and villages	3,519	82	23.30	31	25	6	16		2		1		32
School districts		357	(3)	283	283				73		1		
GUADALUPE	7,027	220	31.31	182	181	1			25		1	3	9
County	7,027	46	6.55	41	41				1		1	3	
Cities, towns, and villages	2,095	19	9.07	9	8	1			1				9
School districts		155	(3)	132	132				23				
HARDING	4,421	133	30.08	107	106	1			24			2	
County	4,421	24	5.43	20	20				2			2	
Cities, towns, and villages	1,285	5	3.89	4	3	1			1				
School districts		104	(3)	83	83				21				
HIDALGO	5,100	174	34.12	141	140	1			20		1	3	9
County	5,100	44	8.63	39	39				2			3	
Cities, towns, and villages	2,069	13	6.28	4	3	1							9
School districts		117	(3)	98	98				18		1		
LEA	6,600	346	52.42	298	291	7		5	33		1	9	
County	6,600	72	10.91	58	58				5		1	8	
Cities, towns, and villages	2,371	18	7.59	12	5	7		5				1	
School districts		256	(3)	228	228				28				
LINCOLN	7,198	236	32.79	179	176	3		1	41		1	4	10
County	7,198	55	7.64	46	45	1		1	4			4	
Cities, towns, and villages	1,171	13	11.10	2	1	1			1				10
School districts		168	(3)	131	130	1			36		1		
LUNA	6,247	228	36.50	181	177	4	9		31		1	4	2
County	6,247	60	9.60	52	52				5		1	2	
Cities, towns, and villages	3,768	34	9.02	18	14	4	9		3			2	2
School districts		134	(3)	111	111				23				

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Includes $24,535, inheritance taxes, and $33,630, other special taxes, for State purposes only
[3] Not computed.

TABLE 1.—*REVENUE RECEIPTS* AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—*Continued*

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Licenses and permits							
McKINLEY	21,800	$334	$15.32	$263	$261	$2			$44		$2	$4	$21
County	21,800	87	3.99	80	79	1			4			3	
Cities, towns, and villages	5,992	36	6.01	14	13	1						1	21
School districts		211	(2)	169	169				40		2		
MORA	10,322	135	13.08	98	98				35			2	
County	10,322	36	3.49	30	30				4			2	
Cities, towns, and villages	852	1	1.17	1	1								
School districts		98	(2)	67	67				31				
OTERO	10,100	280	27.72	201	195	6	$25		44			6	4
County	10,100	54	5.35	46	45	1			6			2	
Cities, towns, and villages	4,502	62	13.77	27	23	4	25		2			4	4
School districts		164	(2)	128	127	1			36				
QUAY	10,900	436	40.00	328	322	6	17	$1	51		1	5	33
County	10,900	70	6.42	59	59			1	5			5	
Cities, towns, and villages	4,143	81	19.55	28	22	6	17		3				33
School districts		285	(2)	241	241				43		1		
RIO ARRIBA	21,700	173	7.97	82	81	1	12		76			3	
County	21,700	36	1.66	22	22				11			3	
Cities, towns, and villages	314	2	6.37	2	1	1							
School districts		123	(2)	58	58				65				
Other civil divisions		12	(2)				12						
ROOSEVELT	11,900	366	30.76	260	259	1	25		54		2	8	17
County	11,900	65	5.46	55	55				4			6	
Cities, towns, and villages	2,844	70	24.61	23	22	1	25		2		1	2	17
School districts		231	(2)	182	182				48		1		
SANDOVAL	11,500	126	10.96	73	71	2	13		39			1	
County	11,500	35	3.04	31	30	1			3			1	
School districts		65	(2)	42	41	1			23				
Other civil divisions		26	(2)				13		13				

SAN JUAN	15,800	216	13.67	152	151	1	11		31		1	4	17
County	15,800	44	2.78	38	38				4			2	
Cities, towns, and villages	2,090	47	22.49	25	24	1			2		1	2	17
School districts		114	(2)	89	89				25				
Other civil divisions		11					11						
SAN MIGUEL	23,800	431	18.11	336	331	5	8	1	80		1	5	
County	23,800	132	5.55	121	121				7			4	
Cities, towns, and villages	4,719	42	8.90	30	25	5	8	1	2			1	
School districts		257	(2)	185	185				71		1		
SANTA FE	20,300	547	26.95	382	344	38	61	1	93		3	7	
County	20,300	132	6.50	111	111				13		1	7	
Cities, towns, and villages	11,800	141	11.95	81	43	38	56	1	2		1		
School districts		269	(2)	190	190				78		1		
Other civil divisions		5	(2)				5						
SIERRA	5,300	142	26.79	91	88	3	15		19			3	14
County	5,300	29	5.47	25	25				2			2	
Cities, towns, and villages	1,336	31	23.20	7	5	2	8		1			1	14
School districts		75	(2)	59	58	1			16				
Other civil divisions		7	(2)				7						
SOCORRO	9,611	261	27.16	173	170	3	23		60			3	2
County	9,611	46	4.79	38	38				6			2	
Cities, towns, and villages	3,429	13	3.79	9	6	3			2				2
School districts		156	(2)	126	126				30				
Other civil divisions		46	(2)				23		22			1	
TAOS	14,700	116	7.89	56	54	2		1	57			2	
County	14,700	29	1.97	19	18	1		1	7			2	
School districts		87	(2)	37	36	1			50				
TORRANCE	9,269	246	26.54	214	212	2			28			3	1
County	9,269	51	5.50	45	45				3			3	
Cities, towns, and villages	2,143	15	7.00	12	10	2			2				1
School districts		180	(2)	157	157				23				
UNION	11,036	403	36.52	319	318	1	7	2	56		1	18	
County	11,036	69	6.25	57	57				5		1	6	
Cities, towns, and villages	3,111	33	10.61	9	8	1	7	2	3			12	
School districts		301	(2)	253	253				48				
VALENCIA	16,600	432	26.02	286	284	2	59		80		1	6	
County	16,600	67	4.04	59	59				3		1	4	
Cities, towns, and villages	2,629	23	8.75	19	17	2			3			1	
School districts		247	(2)	208	208				39				
Other civil divisions		95	(2)				59		35			1	

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Not computed.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1932

[Revenue receipts expressed in thousands]

CITY, TOWN, OR VILLAGE	*Estimated* population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	*Subventions* and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Licenses and permits							
Grand total	**138,097**	**$2,369**	**$17.15**	**$1,156**	**$948**	**$208**	**$396**	**$49**	**$69**		**$35**	**$73**	**$591**
8,000 to 30,000 population	59,600	1,457	24.45	728	568	140	272	35	23		21	24	354
Albuquerque	27,300	857	31.39	503	426	77	45	25	14		20	5	245
Roswell	11,900	262	22.02	103	89	14	79	5	4			16	55
Santa Fe	11,800	141	11.95	81	43	38	56	1	2		1		
Clovis	8,600	197	22.91	41	30	11	92	4	3			3	54
2,500 to 8,000 population	45,492	599	13.17	278	240	38	112	8	23		10	41	127
Raton	6,090	58	9.52	42	38	4		3	2		6	5	
Gallup	5,992	36	6.01	14	13	1						1	21
Las Cruces	5,811	69	11.87	37	33	4	4	1	3				24
Las Vegas city	4,719	42	8.90	30	25	5	8	1	2			1	
Las Vegas town [2]													
Tucumcari	4,143	81	19.55	28	22	6	17		3				33
Carlsbad	3,708	53	14.29	32	29	3	1	1	3		2	14	
Silver City	3,519	82	23.30	31	25	6	16		2		1		32
Deming	3,377	30	8.88	17	13	4	9		2			2	
Alamogordo	3,096	49	15.83	18	15	3	25		2			4	
Portales	2,519	69	27.39	22	21	1	25		2		1	2	17
Clayton	2,518	30	11.91	7	6	1	7	2	2			12	
Less than 2,500 population	33,005	313	9.48	150	120	30	12	6	23		4	8	110

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Revenue receipts not available. Taxes levied $7,725.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
Grand total	$23,711	$55.14	$16,084	$2,168	$300	$312	$2,319	$696	$3,781	$29	$63	$777	$139	$493	$1,548	$5,586
State government	11,704	27.22	6,705	591	218	138	1,838	611	2,594	9	27	545	134		574	4,425
Counties	2,364	5.50	2,118	1,371	222	108	337	78					2		181	65
Cities, towns, and villages	2,050	14.84	840	206	360	66	144	7		18	36		3	493	252	465
School districts	6,907	(1)	6,189						6,187	2					356	362
Other civil divisions	686	(1)	232									232			185	269
BERNALILLO	1,783	37.07	1,082	180	145	50	70	14	597	7	19			254	259	188
County	254	5.28	217	133	17	14	39	14							37	
Cities, towns, and villages	670	24.54	268	47	128	36	31			7	19			254	86	62
School districts	656	(1)	597						597						48	11
Other civil divisions	203	(1)													88	115
CATRON	78	23.77	69	10	2	1	3		53						9	
County	21	6.40	16	10	2	1	3								5	
School districts	57	(1)	53						53						4	
CHAVES	710	34.13	511	131	40	13	35	8	266	4	4	10		41	65	93
County	166	7.98	159	113	12	9	18	7							2	5
Cities, towns, and villages	225	17.07	75	18	28	4	17	1		3	4			41	26	83
School districts	294	(1)	267						266	1					24	3
Other civil divisions	25	(1)	10									10			13	2
COLFAX	700	36.54	634	81	29	8	46	6	450	5	1	8		6	28	32
County	144	7.52	131	69	10	7	39	6							2	11
Cities, towns, and villages	61	7.45	44	12	19	1	7			4	1			6	7	4
School districts	486	(1)	451						450	1					18	17
Other civil divisions	9	(1)	8									8			1	

[1] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—*Continued*

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
			Operation and maintenance of general departments											Operation and maintenance of public-service enterprises	Interest	Outlays
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
CURRY	$647	$38.99	$451	$70	$30	$7	$21	$3	$314	----	$4	----	$2	$23	$52	$121
County	85	5 12	80	54	8	1	14	3	----	----	----	----	----	----	2	3
Cities, towns, and villages	186	18 93	57	16	22	6	7	----	----	----	4	----	2	23	18	88
School districts	376	(1)	314	----	----	----	----	----	314	----	----	----	----	----	32	30
DE BACA	137	47.36	126	28	7	1	2	----	77	----	----	$11	----	----	10	1
County	39	13.48	36	28	5	1	2	----	----	----	----	----	----	----	3	----
Cities, towns, and villages	3	3 58	2	----	2	----	----	----	----	----	----	----	----	----	----	1
School districts	82	(1)	77	----	----	----	----	----	77	----	----	----	----	----	5	----
Other civil divisions	13	(1)	11	----	----	----	----	----	----	----	----	11	----	----	2	----
DONA ANA	764	26.08	667	96	24	12	19	6	327	----	1	182	----	13	71	13
County	141	4.81	124	88	10	8	12	6	----	----	----	----	----	----	9	8
Cities, towns, and villages	69	11.17	34	8	14	4	7	----	----	----	1	----	----	13	19	3
School districts	355	(1)	327	----	----	----	----	----	327	----	----	----	----	----	26	2
Other civil divisions	199	(1)	182	----	----	----	----	----	----	----	----	182	----	----	17	----
EDDY	397	23.35	336	66	22	9	16	3	215	$1	4	----	----	20	26	15
County	80	4.71	76	48	7	6	13	2	----	----	----	----	----	----	4	----
Cities, towns, and villages	85	13.26	45	18	15	3	3	1	----	1	4	----	----	20	10	10
School districts	231	(1)	215	----	----	----	----	----	215	----	----	----	----	----	12	4
Other civil divisions	1	(1)	----	----	----	----	----	----	----	----	----	----	----	----	----	1
GRANT	612	32.13	511	74	26	6	48	12	345	----	----	----	----	25	25	51
County	159	8.35	131	64	14	5	38	10	----	----	----	----	----	----	9	19
Cities, towns, and villages	103	29.27	35	10	12	1	10	2	----	----	----	----	----	25	11	32
School districts	350	(1)	345	----	----	----	----	----	345	----	----	----	----	----	5	----

GUADALUPE	238	33.87	201	37	9	3	7	1	144					6	14	17
County	52	7.40	51	36	5	3	6	1							1	
Cities, towns, and villages	17	8.11	6	1	4		1							6	5	
School districts	169	(1)	144						144						8	17
HARDING	147	33.25	134	24	4	1	3		102						13	
County	30	6.79	29	23	3	1	2								1	
Cities, towns, and villages	6	4.67	3	1	1		1								3	
School districts	111	(1)	102						102						9	
HIDALGO	156	30.59	137	30	10	1	5	1	90					9	7	3
County	43	8.43	42	29	7	1	4	1							1	
Cities, towns, and villages	15	7.25	5	1	3		1							9	1	
School districts	98	(1)	90						90						5	3
LEA	341	51.67	300	48	19	1	12	2	218						10	31
County	71	10.76	63	41	9	1	11	1							5	3
Cities, towns, and villages	24	10.12	19	7	10		1	1								5
School districts	246	(1)	218						218						5	23
LINCOLN	248	34.45	207	33	7	2	8	1	156					6	10	25
County	52	7.22	47	32	5	2	7	1							5	
Cities, towns, and villages	11	9.39	4	1	2		1							6	1	
School districts	185	(1)	156						156						4	25
LUNA	219	35.06	196	44	18	1	17	4	111		1			2	21	
County	63	10.08	57	39	9	1	4	4							6	
Cities, towns, and villages	32	8.49	28	5	9		13				1			2	2	
School districts	124	(1)	111						111						13	
MCKINLEY	328	15.05	288	43	8	5	26	4	202					12	26	2
County	99	4.54	83	40	8	5	26	4							15	1
Cities, towns, and villages	16	2.67	3	3										12	1	
School districts	213	(1)	202						202						10	1
MORA	127	12.30	120	22	5	2	2		89						7	
County	31	3.00	30	21	5	2	2								1	
Cities, towns, and villages	1	1.17	1	1												
School districts	95	(1)	89						89						6	
OTERO	275	27.23	207	34	11	2	14	2	144					4	35	29
County	55	5.45	51	32	4	2	11	2							4	
Cities, towns, and villages	66	14.66	12	2	7		3							4	22	28
School districts	154	(1)	144						144						9	1
QUAY	429	39.36	331	48	12	6	14	2	249					29	32	37
County	73	6.70	65	44	7	4	8	2							1	7
Cities, towns, and villages	70	16.90	17	4	5	2	6							29	5	19
School districts	286	(1)	249						249						26	11

[1] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
RIO ARRIBA	$178	$8.20	$165	$22	$6	$1	$6	.....	$127	.....	.....	$3	.....	.....	$12	$1
County	35	1.61	33	22	4	1	6	.....	.....	.....	.....	.....	.....	.....	2	.....
Cities, towns, and villages	2	6.37	2	.....	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
School districts	129	(1)	127	.....	.....	.....	.....	.....	127	.....	.....	.....	.....	.....	1	1
Other civil divisions	12	(1)	3	.....	.....	.....	.....	.....	.....	.....	.....	3	.....	.....	9	.....
ROOSEVELT	393	33.03	329	53	14	4	9	.....	249	.....	.....	.....	.....	$14	21	29
County	67	5.63	67	50	7	2	8	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cities, towns, and villages	59	20.75	13	3	7	2	1	.....	.....	.....	.....	.....	.....	14	6	26
School districts	267	(1)	249	.....	.....	.....	.....	.....	249	.....	.....	.....	.....	.....	15	3
SANDOVAL	135	11.74	90	23	5	1	2	.....	59	.....	.....	.....	.....	.....	11	34
County	35	3.04	31	23	5	1	2	.....	.....	.....	.....	.....	.....	.....	4	.....
School districts	65	(1)	59	.....	.....	.....	.....	.....	59	.....	.....	.....	.....	.....	1	5
Other civil divisions	35	(1)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	6	29
SAN JUAN	203	12.85	153	25	10	1	9	$1	101	.....	.....	6	.....	14	24	12
County	42	2.66	34	21	4	1	7	1	.....	.....	.....	.....	.....	.....	8	.....
Cities, towns, and villages	38	18.18	12	4	6	.....	2	.....	.....	.....	.....	.....	.....	14	8	4
School districts	112	(1)	101	.....	.....	.....	.....	.....	101	.....	.....	.....	.....	.....	7	4
Other civil divisions	11	(1)	6	.....	.....	.....	.....	.....	.....	.....	.....	6	.....	.....	1	4
SAN MIGUEL	406	17.06	373	70	25	8	22	2	243	$2	$1	.....	.....	.....	31	2
County	110	4.62	91	62	12	8	8	1	.....	.....	.....	.....	.....	.....	19	.....
Cities, towns, and villages	41	8.69	39	8	13	.....	14	1	.....	2	1	.....	.....	.....	2	.....
School districts	255	(1)	243	.....	.....	.....	.....	.....	243	.....	.....	.....	.....	.....	10	2

SANTA FE	648	31.92	401	79	34	9	20	6	251	1		1			39	208
County	115	5.67	90	63	7	5	10	5							25	
Cities, towns, and villages	142	12.03	59	16	27	4	10	1		1					3	80
School districts	385	(1)	251						251						6	128
Other civil divisions	6	(1)	1									1			5	
SIERRA	145	27.36	115	21	8	2	4	1	69			7	$3	12	8	10
County	31	5.85	29	17	4	1	4	1					2		2	
Cities, towns, and villages	32	23 95	10	4	4	1							1	12	1	9
School districts	74	(1)	69						69						4	1
Other civil divisions	8	(1)	7									7			1	
SOCORRO	273	28.40	195	36	11	2	7		138		1			2	27	49
County	49	5.10	47	34	7	2	4								2	
Cities, towns, and villages	14	4.08	10	2	4		3				1			2	2	
School districts	155	(1)	138						138						13	4
Other civil divisions	55	(1)													10	45
TAOS	118	8.03	111	21	3	1	2		84						4	3
County	29	1.97	27	21	3	1	2								2	
School districts	89	(1)	84						84						2	3
TORRANCE	231	24.92	213	40	10	2	4		157					1	16	1
County	49	5.29	48	36	7	2	3								1	
Cities, towns, and villages	14	6.53	8	4	3		1							1	5	
School districts	168	(1)	157						157						10	1
UNION	498	45.13	416	49	18	7	13	3	326						8	74
County	78	7.07	70	44	8	5	10	3								8
Cities, towns, and villages	31	9.96	20	5	10	2	3								1	10
School districts	389	(1)	326						326						7	56
VALENCIA	443	26.69	310	39	10	5	15	3	234			4			53	80
County	66	3.98	63	34	7	5	14	3							3	
Cities, towns, and villages	17	6.47	9	5	3		1								7	1
School districts	251	(1)	234						234						11	6
Other civil divisions	109	(1)	4									4			32	73

[1] Not computed.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GOVERNMENTAL-COST PAYMENTS													
			Operation and maintenance of general departments									Operation and maintenance of public service enterprises	Interest	Outlays
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Libraries	Recreation	Miscellaneous			
Grand total	$2,050	$14.84	$840	$206	$380	$66	$144	$7	$18	$36	$3	$493	$252	$465
8,000 to 30,000 population	1,211	20.32	454	96	203	50	63	2	11	27	2	314	130	313
Albuquerque	670	24.54	268	47	128	36	31		7	19		254	86	62
Roswell	217	18.24	72	17	27	4	16	1	3	4		38	24	83
Santa Fe	142	12.03	59	16	27	4	10	1	1				3	80
Clovis	182	21.16	55	16	21	6	6			4	2	22	17	88
2,500 to 8,000 population	546	12.00	254	66	95	12	64	3	7	7		94	75	123
Raton	44	7.22	35	10	13	1	6		4	1			5	4
Gallup	16	2.67	3	3								12	1	
Las Cruces	67	11.53	33	8	13	4	7			1		13	19	2
Las Vegas city	41	8.69	39	8	13		14	1	2	1			2	
Las Vegas town [1]														
Tucumcari	70	16.90	17	4	5	2	6					29	5	19
Carlsbad	32	8.63	25	12	8		1		1	3			5	2
Silver City	103	29.27	35	10	12	1	10	2				25	11	32
Deming	30	8.88	27	4	9		13			1		1	2	
Alamogordo	56	18.09	10	1	6		3						18	28
Portales	58	23.03	12	3	6	2	1					14	6	26
Clayton	29	11.52	18	3	10	2	3						*1*	*10*
Less than 2,500 population	293	8.88	132	44	62	4	17	2		2	1	85	47	29

[1] Governmental-cost payments not available. Taxes levied, $7,725.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS [a]	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	$38,960	$28,641	$8,813	$1,506	$36,943	$85.91
State government	12,232	10,752	1,157	323	11,407	26.53
Counties	4,083	3,862		221	3,965	9.22
Cities, towns, and villages	10,257	7,275	2,857	125	9,531	66.90
School districts	7,589	6,752		837	7,200	(1)
Other civil divisions	4,799		4,799		4,750	(1)
BERNALILLO	8,617	4,547	3,904	166	8,173	169.92
County	755	726		29	743	15.45
Cities, towns, and villages	4,738	2,901	1,805	32	4,324	158.39
School districts	1,025	920		105	1,007	(1)
Other civil divisions	2,099		2,099		2,099	(1)
CATRON	161	134		27	158	48.14
County	88	75		13	87	26.51
School districts	73	59		14	71	(1)
CHAVES	2,005	990	961	54	1,906	91.63
County	50	40		10	46	2.21
Cities, towns, and villages	959	472	487		896	67.97
School districts	522	478		44	511	(1)
Other civil divisions	474		474		453	(1)
COLFAX	1,002	715	269	18	970	50.63
County	40	37		3	39	2.04
Cities, towns, and villages	307	305		2	306	37.39
School districts	386	373		13	359	(1)
Other civil divisions	269		269		266	(1)
CURRY	836	779		57	688	41.45
County	42	36		6	40	2.41
Cities, towns, and villages	372	368		4	242	24.63
School districts	422	375		47	406	(1)
DE BACA	195	151	31	13	186	64.29
County	72	69		3	72	24.80
School districts	92	82		10	84	(1)
Other civil divisions	31		31		30	(1)
DONA ANA	1,441	1,027	337	77	1,371	46.79
County	202	189		13	202	6.89
Cities, towns, and villages	422	368	47	7	386	62.51
School districts	527	470		57	493	(1)
Other civil divisions	290		290		290	(1)
EDDY	522	452		70	475	27.94
County	73	58		15	63	3.71
Cities, towns, and villages	167	160		7	132	20.59
School districts	282	234		48	280	(1)
GRANT	546	455	66	25	525	27.56
County	175	175			175	9.19
Cities, towns, and villages	254	185	66	3	233	66.21
School districts	117	95		22	117	(1)
GUADALUPE	246	223		23	237	33.73
County	21	15		6	19	2.70
Cities, towns, and villages	58	57		1	57	27.21
School districts	167	151		16	161	(1)
HARDING	298	265		33	290	65.60
County	56	51		5	55	12.44
Cities, towns, and villages	43	43			43	33.46
School districts	199	171		28	192	(1)
HIDALGO	245	240		5	234	45.88
County	26	21		5	22	4.31
Cities, towns, and villages	106	106			106	51.23
School districts	113	113			106	(1)

[1] Not computed.

[a] Omission from table 5 of any civil division listed in tables 1 or 3 indicates no debt reported for such division.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
LEA	$282	$227	----	$55	$269	$40.76
County	107	102	----	5	100	15.15
Cities, towns, and villages	23	----	----	23	23	9.70
School districts	152	125	----	27	146	(1)
LINCOLN	217	190	----	27	205	28.48
County	80	75	----	5	76	10.56
Cities, towns, and villages	22	21	----	1	22	18.79
School districts	115	94	----	21	107	(1)
LUNA	493	475	----	18	491	78.60
County	122	122	----	----	121	19.37
Cities, towns, and villages	206	190	----	16	205	54.41
School districts	165	163	----	2	165	(1)
MCKINLEY	985	980	----	5	975	44.72
County	285	285	----	----	282	12.94
Cities, towns, and villages	436	436	----	----	432	72.10
School districts	264	259	----	5	261	(1)
MORA	129	109	----	20	116	11.24
County	25	21	----	4	18	1.74
Cities, towns, and villages	----	----	----	----	----	----
School districts	104	88	----	16	98	(1)
OTERO	619	554	$47	18	608	60.20
County	98	93	----	5	95	9.41
Cities, towns, and villages	357	302	47	8	357	70.30
School districts	164	159	----	5	156	(1)
QUAY	1,050	811	179	60	1,039	95.32
County	213	194	----	19	213	19.54
Cities, towns, and villages	412	227	179	6	411	99.20
School districts	425	390	----	35	415	(1)
RIO ARRIBA	559	129	389	41	539	24.84
County	101	84	----	17	94	4.33
Cities, towns, and villages	----	----	----	----	----	----
School districts	69	45	----	24	65	(1)
Other civil divisions	389	----	389	----	380	(1)
ROOSEVELT	555	368	134	53	524	44.03
County	22	----	----	22	22	1.85
Cities, towns, and villages	284	149	134	1	274	96.34
School districts	249	219	----	30	228	(1)
SANDOVAL	260	116	108	36	252	21.91
County	109	102	----	7	104	9.04
School districts	43	14	----	29	42	(1)
Other civil divisions	108	----	108	----	106	(1)
SAN JUAN	456	440	1	15	447	28.29
County	179	179	----	----	178	11.27
Cities, towns, and villages	136	132	----	4	134	64.11
School districts	140	129	----	11	134	(1)
Other civil divisions	1	----	1	----	1	(1)
SAN MIGUEL	761	639	72	50	732	30.76
County	385	376	----	9	367	15.42
Cities, towns, and villages	160	87	72	1	158	17.37
School districts	216	176	----	40	207	(1)
SANTA FE	1,158	926	203	29	1,145	56.40
County	533	529	----	4	533	26.26
Cities, towns, and villages	92	72	20	----	89	7.54
School districts	350	325	----	25	344	(1)
Other civil divisions	183	----	183	----	179	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
SIERRA	$252	$226	$12	$14	$251	$47.36
County	57	55		2	57	10.75
Cities, towns, and villages	127	125		2	127	95.06
School districts	56	46		10	55	(1)
Other civil divisions	12		12		12	(1)
SOCORRO	525	318	188	19	494	51.40
County	40	40			26	2.71
Cities, towns, and villages	79	73		6	79	23.04
School districts	218	205		13	204	(1)
Other civil divisions	188		188		185	(1)
TAOS	107	79		28	101	6.87
County	44	36		8	43	2.93
School districts	63	43		20	58	(1)
TORRANCE	362	350		12	332	35.82
County	36	35		1	29	3.13
Cities, towns, and villages	93	93			93	43.40
School districts	233	222		11	210	(1)
UNION	591	519		72	567	51.38
County	4			4	4	.36
Cities, towns, and villages	182	182			182	58.50
School districts	405	337		68	381	(1)
VALENCIA	1,253	455	755	43	1,236	74.46
County	43	42		1	40	2.41
Cities, towns, and villages	222	221		1	220	83.08
School districts	233	192		41	227	(1)
Other civil divisions	755		755		749	(1)

[1] Not computed.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	$10,257	$7,275	$2,857	$125	$9,531	$66 90
8,000 to 30,000 population	6,101	3,756	2,312	36	5,496	92.21
Albuquerque	4,738	2,901	1,805	32	4,324	158.39
Roswell	937	450	487		875	73.53
Santa Fe	91	71	20		89	7.54
Clovis	336	334		4	208	24.19
2,500 to 8,000 population	2,873	2,296	545	32	2,764	55.42
Raton	267	265		2	266	43.68
Gallup	437	437			433	72.26
Las Cruces	422	368	47	7	386	66.43
Las Vegas city	110	36	72	2	108	22.89
Las Vegas town	50	50			50	11.42
Tucumcari	412	227	179	6	411	99.20
Carlsbad	81	74		7	48	12.04
Silver City	254	185	66	3	233	66.21
Deming	105	105			104	30.80
Alamogordo	284	232	47	5	284	91.73
Portales	284	150	134		274	108.77
Clayton	167	167			167	66.32
Less than 2,500 population	1,280	1,223		57	1,271	38.51

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Grand total	**$36,943**	**$25,010**	**$7,662**	**$85.91**	**$67.86**	**$20.70**
State government	11,407	4,954	1,218	26 53	13.44	3 41
Counties	3,965	3,114	3,055	9.22	8.17	8.25
Cities, towns, and villages	9,531	6,140	2,099	66.90	63.35	32 10
School districts	7,290	4,071	[1] 1,031	(2)	(2)	(2)
Other civil divisions	4,750	6,722	259	(2)	(2)	(2)
Bernalillo	8,173	2,178	1,041	169.92	69.21	38.59
Catron [3]	158	168	----	48.14	48.63	----
Chaves	1,906	1,778	507	91.63	147.25	26 34
Colfax	970	1,511	225	50 63	66.08	12.17
Curry	688	944	237	41.45	84.01	18.13
De Baca [3]	186	126	----	64.29	39.57	----
Dona Ana	1,371	5,640	222	46.79	322.50	15.86
Eddy	475	684	220	27.94	75.05	14.27
Grant	525	170	312	27.56	6.98	19 38
Guadalupe	237	239	76	33.73	29.85	6.09
Harding [3]	290	189	----	65.60	37.82	----
Hidalgo [3]	234	60	----	46.88	12.55	----
Lea [3]	269	169	----	40.76	47.68	----
Lincoln	205	186	120	28.48	23.74	13.37
Luna	491	421	168	78.60	29.19	39.46
McKinley	975	469	64	41.72	33.65	4.35
Mora	116	57	97	11 21	4.02	7.29
Otero	608	692	112	69.20	85.21	14.33
Quay	1,039	409	250	95.32	39.14	14.65
Rio Arriba	539	161	40	24.81	7.91	2.09
Roosevelt	524	187	116	44.03	28.57	8.43
Sandoval	252	65	65	21.91	7.33	6 63
San Juan	447	346	391	28.29	41.57	40.25
San Miguel	732	1,088	835	30.76	47.55	31.86
Santa Fe	1,145	260	568	56.40	17.20	33.63
Sierra	251	280	62	47.36	57.14	16.95
Socorro	494	300	290	51.40	21.32	17.19
Taos	101	95	50	6.87	7.31	4 00
Torrance	332	331	55	35.82	33.99	4 74
Union	567	688	201	51 38	38.15	15.64
Valencia	1,236	165	117	74.46	11.86	7.69

[1] Includes only the debt of school districts outside of cities, towns, and villages having a population of 2,500 and over. Debt on account of schools in cities, towns, and villages with a population of 2,500 and over is included with city, town, or village liabilities.
[2] Not computed.
[3] Organized since 1912.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX						PER CAPITA ASSESSED VALUATION		
	1932				1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property	Other property					
State total	[1] $334,301	$146,091	$44,795	[1] $143,415	$329,899	$72,458	$777.44	$895.06	$195 73
Bernalillo	32,012	22,340	3,469	6,203	22,822	4,395	665.53	725.34	162.90
Catron [2]	1,975	935	966	74	3,662		601.77	1,056.26	
Chaves	16,249	10,611	3,130	2,508	17,511	5,226	781 20	1,450 16	271.35
Colfax	21,759	7,663	2,320	11,776	29,010	5,226	1,135.83	1,268 97	282.30
Curry	11,438	7,050	1,336	3,052	11,878	2,298	689.04	1,057 11	175.72
De Baca [2]	6,062	2,163	968	2,931	6,141		2,095.40	1,921 60	
Dona Ana	19,696	8,999	1,393	9,304	14,986	4,438	672.22	856 86	316.41
Eddy	11,480	6,791	1,991	2,698	9,044	3,073	675.29	992.06	199.85
Grant	26,117	2,701	[1] 1,943	21,473	28,367	5,231	1,370 97	1,162.45	324 64
Guadalupe	7,596	2,310	820	4,466	8,521	2,181	1,080.97	1,063.16	174.60
Harding [2]	4,195	2,306	1,089	800	5,248		948.88	1,049.60	
Hidalgo [2]	7,122	1,486	1,202	4,434	6,647		1,396.47	1,377.66	
Lea [2]	12,043	3,867	2,877	5,299	4,914		1,824.70	1,386.12	
Lincoln	7,024	2,417	1,439	3,168	7,453	2,170	975.83	952 75	242.67
Luna	9,654	2,493	914	6,247	10,675	2,649	1,545.38	740.17	622.17
McKinley	13,117	4,412	1,629	7,076	12,936	1,593	601.70	928 63	107.49
Mora	5,080	2,354	757	1,949	6,033	1,774	490.22	423.33	132 75
Otero	8,048	2,478	1,548	4,022	8,409	2,629	796.83	1,036.07	336 78
Quay	10,905	5,263	1,430	4,212	12,162	2,732	1,000.46	1,164.47	160.32
Rio Arriba	4,810	2,828	819	1,163	5,388	2,128	221.66	265.36	112.01
Roosevelt	8,941	5,574	1,718	1,649	6,306	1,893	751.34	963.03	137.28
Sandoval	5,319	2,301	630	2,388	4,439	932	492.52	496.72	95 10
San Juan	4,546	2,592	838	1,116	3,979	2,155	287.72	477 51	221.77
San Miguel	15,148	7,495	1,768	5,885	17,295	4,446	636.47	756.33	169.65
Santa Fe	12,696	7,129	1,419	4,148	10,659	3,133	625.42	706.09	185 57
Sierra	4,490	1,864	750	1,876	4,474	1,650	847.17	913 56	450.92
Socorro	7,725	2,637	1,402	3,686	10,486	2,942	803.77	745.72	174.30
Taos	4,010	3,205	884	521	4,732	885	313 61	364.92	71 52
Torrance	7,240	1,999	784	4,463	10,068	1,334	781.75	1,034.68	115 39
Union	11,833	6,455	1,675	3,703	12,856	2,973	1,072.67	712 74	228.10
Valencia	12,880	3,373	887	8,620	12,798	2,372	775 90	919.53	155.83

[1] Includes $2,500,329, valuation of private cars subject to State tax only, not distributable by counties
[2] Organized since 1912.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, TOWNS, AND VILLAGES, AND SCHOOL DISTRICTS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX							AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1932					1922	1912	1932	1922	1912
	Total	State	County	Cities, towns, and villages	School districts					
State total	[1] $11,908	[1] $2,186	$2,364	$1,039	$6,319	$8,805	$3,426	$3.56	$2.67	$4.73
Bernalillo	1,594	203	280	403	708	827	291	4.98	3.62	6.62
Catron [2]	82	17	16	-------	49	110	-------	4.15	3.00	------
Chaves	630	105	122	87	316	502	249	3.88	2.87	4.76
Colfax	756	138	132	44	442	674	254	3.47	2.32	4.86
Curry	467	71	61	38	297	423	120	4.08	3.56	5.22
De Baca [2]	159	41	38	3	77	124	-------	2.62	2.02	------
Dona Ana	618	102	160	43	343	356	101	3.29	2.38	4.30
Eddy	397	73	71	40	213	287	162	3.46	3.17	5.27
Grant	686	163	162	24	337	554	232	2.63	1.95	4.44
Guadalupe	246	48	44	8	146	230	105	3.24	2.70	4.81
Harding [2]	160	29	27	5	99	167	-------	3.81	3.18	------
Hidalgo [2]	196	47	38	6	105	143	-------	2.75	2.15	------
Lea [2]	452	78	82	14	278	130	-------	3.75	2.65	------
Lincoln	245	48	53	1	143	167	87	3.49	2.24	4.01
Luna	239	61	56	18	104	237	99	2.48	2.22	3.74
McKinley	405	80	78	59	188	292	48	3.09	2.26	3.01
Mora	175	34	50	1	90	164	83	3.46	2.72	4.68
Otero	274	52	52	24	146	181	126	3.40	2.15	4.79
Quay	411	70	60	24	257	346	119	3.77	2.84	4.36
Rio Arriba	180	32	42	1	105	137	102	3.74	2.54	4.79
Roosevelt	355	59	52	18	226	258	106	3.97	4.09	5.60
Sandoval	150	34	55	-------	61	98	39	2.82	2.21	4.18
San Juan	202	29	46	21	106	126	98	4.44	3.14	4.55
San Miguel	507	96	145	37	229	495	231	3.35	2.86	5.20
Santa Fe	453	78	104	53	218	335	114	3.57	3.14	3.64
Sierra	146	30	35	7	74	103	60	3.25	2.30	3.64
Socorro	291	52	53	14	172	295	156	3.77	2.81	5.30
Taos	141	30	36	-------	75	128	53	3.06	2.70	5.99
Torrance	284	46	45	11	182	278	71	3.92	2.76	5.32
Union	444	77	66	9	292	384	131	3.75	2.99	4.41
Valencia	451	81	103	26	241	255	99	3.50	1.99	4.17

[1] Includes $81,961, levy on private cars subject to State tax only, not distributable by counties.
[2] Organized since 1912.

NEW YORK

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of New York relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 57 counties, the 595 cities and villages, the 9,079 school districts, the 932 towns, and the 4 other civil divisions (Port of New York Authority, Port of Albany, Hudson River Regulating district, and Black River Regulating district), or a total of 10,668 political units that have power to levy taxes or incur debt.

The data for New York were compiled largely from reports on file at the Department of Audit and Control and the State Tax Commission, Albany, New York.

Fiscal year.—For New York the fiscal year reported for the State government is that ending June 30, 1932, while the statistics for the counties, the cities and villages, the school districts, the towns, and the other civil divisions are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of New York on January 1, 1932, was 12,812,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1931.—The following statement discloses that for New York the aggregate of governmental costs, including those for capital outlays, is in excess of the revenue receipts. This excess of governmental costs over revenue receipts was 40.6 percent for the State government, 38.5 percent for the counties (exclusive of Bronx, Kings, New York, Queens, and Richmond Counties), 13.6 percent for the cities and villages (exclusive of Greater New York), 4.2 percent for Greater New York, 11.4 percent for the school districts, and 21.2 percent for the towns.

Although the aggregate of governmental costs, including those for capital outlays, is $250,671,379 more than the revenue receipts, the revenue receipts exceed governmental costs, exclusive of capital outlays, by $182,187,734.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING-FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Percent of total	Total	Percent of total	Total	Percent of total	Total	Percent of total
Total	$1,388,734,303	100 0	$1,639,405,682	100. 0	$3,477,232,971	100. 0	$824, 022, 593	100. 0
State government	257, 569, 274	18. 5	362, 210, 410	22. 1	463, 068, 088	13. 3	2, 363, 298	0. 3
Counties [1]	86, 586, 690	6. 2	119, 905, 848	7. 3	228, 510, 636	6. 6	63, 631, 446	7. 7
Cities and villages [2]	234, 050, 140	16. 9	265, 932, 644	16. 2	550, 972, 002	15. 8	157, 626, 638	19. 1
Greater New York	681, 499, 857	49. 1	710, 127, 005	43. 3	1, 913, 936, 971	55. 0	513, 146, 460	62. 3
School districts [3]	77, 937, 629	5. 6	86, 834, 375	5. 3	126, 551, 795	3. 6	43, 908, 021	5. 3
Towns	46, 223, 723	3. 3	56, 000, 973	3. 4	96, 321, 336	2. 8	43, 056, 373	5. 2
Other civil divisions	4, 866, 984	. 4	38, 394, 427	2. 3	97, 872, 143	2. 8	290, 357	(4)

[1] Exclusive of Bronx, Kings, New York, Queens, and Richmond Counties.
[2] Exclusive of Greater New York.
[3] Exclusive of Greater New York and certain other cities and villages in which the schools are under the jurisdiction of the city or village.
[4] Less than one tenth of 1 percent.

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of New York and all subdivisions of the State amounted to $1,388,734,303, or an average of $108.39 for each person in the State. Of this amount $257,569,274 was for the State; $86,586,690 for the counties (exclusive of Bronx, Kings, New York, Queens, and Richmond Counties); $234,050,146 for the cities and villages (exclusive of Greater New York); $681,499,857 for Greater New York; $77,937,629 for the school districts; $46,223,723 for the towns; and $4,866,984 for the other civil divisions. The revenues collected include $779,530,234, general property taxes; $125,675,285, special taxes; $146,426,117, licenses and permits; $30,186,879, special assessments; $155,953,881, subventions, donations, and pension assessments; $49,223,375, interest, rents, and highway privileges; $64,234,238, earnings of public service enterprises; $34,497,006, earnings of general departments; and $3,007,288, fines, forfeits, and escheats. Of the $155,953,881 classified as subventions, donations, and pension assessments, $16,353,272 represents subventions by the Federal Government to the State, principally for highways; and $46,190,064, subventions by the State to Greater New York for education. The data reported for school districts are exclusive of data for the schools of Greater New York and certain other cities and villages in which the schools are under the jurisdiction of the city or village governments.

In the survey for 1922 data on revenues for New York were limited to general property taxes, special taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities and villages having a population of 2,500 and over.

General property taxes of the State, the counties, and the cities and villages having a population of 2,500 and over amounted to $201,343,000 in 1912, $420,025,000 in 1922, and $694,595,006 in 1931, this being an increase of 65.4 percent from 1922 to 1931, and 245 percent from 1912 to 1931. Special taxes amounted to $28,400,000 in 1912, $68,228,000 in 1922, and $122,397,690 in 1931. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to $28,380,000 in 1912, $60,180,000 in 1922, and $144,662,561 in 1931. Special assessments amounted to $16,593,000 in 1912, $16,620,000 in 1922, and $30,003,185 in 1931.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of New York and all subdivisions of the State for 1931 amounted to $1,639,405,682, or an average expenditure of $127.96 per person. Of the total amount expended, $362,210,410 was disbursed by the State government; $119,905,848 by the counties (exclusive of Bronx, Kings, New York, Queens, and Richmond Counties); $265,932,644 by the cities and villages (exclusive of Greater New York); $710,127,005 by Greater New York; $86,834,375 by the school districts; $56,000,973 by the towns; and $38,394,427 by the other civil divisions. The total comprises $1,027,082,797 for operation and maintenance of general departments; $33,720,981 for operation and maintenance of public-service enterprises; $145,742,791 for interest on debt; and $432,859,113 for outlays or permanent improvements.

The payments for operation and maintenance of general departments are distributed as follows: General government, $96,166,720; protection to person and property, $138,818,941; health and sanitation, $77,267,953; development and conservation of natural resources by the State government, $8,610,412; highways, $102,798,989; charities, hospitals, and corrections, $133 896,142; schools, $381,349,770; libraries, $5,751,753; recreation, $25,600,921; and miscellaneous,

$56,821,196. Expenditures for maintenance of schools other than schools of the State government and those for cities of over 30,000 population may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data were limited to States, counties, and cities and villages or other incorporated places with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1931 the payments for operation and maintenance of general departments and public-service enterprises of the State, counties, and cities and villages having a population of 2,500 and over increased from $225,609,000 to $951,361,386, or 321.7 percent; interest payments, from $51,748,000 to $132,529,819, or 156.1 percent; and outlay payments, from $114,629,000 to $363,300,075, or 216.9 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the cities and villages, the school districts, the towns, and the other civil divisions, by counties. The aggregate for the State and the totals for the counties and the cities and villages are comparable with prior reports on this subject.

Table 6 presents for the individual cities and villages, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking fund assets, for the year 1931. The aggregate debt of the cities and villages in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1931, 1922, and 1912, covering the gross debt less sinking fund assets—total and per capita—of the government of the State, the counties, the cities and villages, the school districts, the towns, and the other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all the minor civil divisions of the county.

For 1931 the combined gross debt of New York and all subdivisions of the State less sinking fund assets set aside to meet such debt was $3,477,232,971, or an average per capita of $271.40. In 1922 the average per capita was $158.15, and in 1912, $116.59.

Of the total debt reported for 1931, $463,068,088 was for the State government; $228,510,636 for the counties (exclusive of Bronx, Kings, New York, Queens, and Richmond Counties); $550,972,002 for the cities and villages (exclusive of Greater New York); $1,913,936,971 for Greater New York; $126,551,795 for the school districts; $96,321,336 for the towns; and $97,872,143 for the other civil divisions.

The gross debt of the State government, less sinking fund assets, increased 148.2 percent from 1922 to 1931 and 437.2 percent from 1912 to 1931. Similar debt for all minor civil divisions combined increased 101.3 percent from 1922 to 1931 and 188.1 percent from 1912 to 1931.

ASSESSED VALUATIONS

In New York all real and personal property subject to taxation is assessed at its full value. Real property is assessed as of July 1 in the taxing district in which situated, and personal property with few exceptions is assessed in the taxing district in which the owner or agent resides. The assessors of each taxing district are required to ascertain, between January 1 and July 1, all property and persons taxable therein, and prepare an assessment roll, which is to be completed on or before August 1.

Assessment rolls are examined and equalized by the county board of supervisors of the various counties and delivered to the collectors of each district on or before December 15 (or such date as is designated by the supervisors), with warrants for the collection of the sums specified therein on or before February 1.

The assessed valuation of all property in New York subject to levies of the general property tax was $29,559,935,648 in 1931 as compared with $15,390,399,000 in 1922 and $11,131,779,000 in 1912. The per capita assessed valuation increased from $1,146.08 in 1912 to $1,445.49 in 1922, and to $2,307.21 in 1931.

TAX LEVIES

In New York each collector of taxes, upon receipt of the assessment roll, gives notice of the places where he will receive taxes for the next 30 days after publication of such notice. After the expiration of the 30 days the collector is required to call on every person residing in the taxing district whose taxes are unpaid, and demand payment thereof. Some towns are required to elect a receiver of taxes, while in others the office of collector of taxes may be abolished and taxes are then collected by the town clerk.

The total levies of the general property tax for the State and all subdivisions were $221,467,000 for 1912, $454,878,000 for 1922, and $824,022,593 for 1931, this being a per capita of $22.80, $42.72, and $64.32, respectively.

Of the total levies reported for 1931, $2,363,298 was for the State government; $63,631,446 for the counties (exclusive of Bronx, Kings, New York, Queens, and Richmond Counties); $157,626,638 for the cities and villages (exclusive of Greater New York); $513,146,460 for Greater New York; $43,908,021 for the school districts; $43,056,373 for the towns; and $290,357 for the other civil divisions. The average rate of levy per $100 of the assessed valuation was $1.99 for 1912, $2.96 for 1922, and $2.79 for 1931.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes					Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special		Licenses and permits							
						Income	All other								
Grand total	12,812,000	$1,388,734	$108 39	$1,051,632	$779,530	$40,348	[2] $85,328	$146,426	$30,187	$3,007	$133,295	$22,659	$49,223	$34,497	$64,234
State government	12,812,000	257,569	20 10	206,894	2,230	19,473	[2] 82,617	102,574		577	22,437	6,353	10,620	10,243	445
Counties [3]	5,721,700	86,587	15.13	72,359	60,176			12,183	236	79	5,978		866	7,069	
Cities and villages [4]	3,998,396	234,050	58.54	168,577	155,358	5.517	602	7,100	12,068	627	21,974	809	3,656	4,526	21,813
Greater New York	7,090,300	681,500	96.12	520,368	482,690	13,238	1,456	22,984	17,883	1,521	46,343	15,484	32,774	8,151	38,476
School districts [5]		77,938	(6)	43,821	43,756		65				31,700	1	120	2,296	
Towns		46,223	(6)	38,635	34,342	2,120	588	1,585		203	4,363	12	798	2,212	
Other civil divisions [7]		4,867	(6)	978	978								389		3,500
ALBANY	216,400	16,423	75 89	12,495	11,689	217	29	560	911	28	1,376	36	181	234	1,162
County	216,400	2,590	11 97	2,389	2,093			296		5	45		22	129	
Cities and villages	178,994	12,253	68.45	9,044	8,599	192	23	230	911	21	918	36	150	76	1,097
School districts		859	(6)	481	481						354		3	21	
Towns		613	(6)	538	473	25	6	34		.2	59		6	8	
Other civil divisions		108	(6)	43	43										65
ALLEGANY	38,200	2,982	78.06	1,761	1,478	50	9	224	14	13	830	2	6	195	251
County	38,200	745	19.50	629	438			191		7	84		2	23	
Cities and villages	15,904	583	36.66	253	230	17		6	14	2		2	4	57	251
School districts		1,138	(6)	486	485		1				640			12	
Towns		516	(6)	393	325	33	8	27		4	106			13	
BRONX [8]															

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Includes $45,801,526, inheritance taxes, for State purposes only.
[3] Exclusive of Bronx, Kings, New York, Queens, and Richmond Counties.
[4] Exclusive of Greater New York.
[5] Exclusive of Greater New York and certain other cities and villages in which the schools are under the jurisdiction of the city or village.
[6] Not computed.
[7] Includes New York's portion of the Port of New York Authority, data for which are not distributable by counties.
[8] Tabulated as municipal; included in the city of Greater New York.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes					Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special		Licenses and permits							
						Income	All other								
BROOME	152,700	$10,069	$65.94	$7,074	$6,518	$117	$11	$428	$202	$25	$1,619	$75	$70	$627	$377
County	152,700	1,797	11.77	1,589	1,320			269		1	84		10	113	
Cities and villages	114,514	5,980	52.22	4,157	3,873	117	10	157	202	19	625	75	60	465	377
School districts		1,809	(6)	958	957		1				832			19	
Towns		483	(6)	370	368			2		5	78			30	
CATTARAUGUS	72,600	5,410	74.52	3,394	2,971	65	6	352	79	18	1,156	1	42	337	388
County	72,600	1,627	22.41	1,345	1,106			239		6	66		4	206	
Cities and villages	46,207	2,189	47.37	1,259	1,137	44	4	74	79	9	331	1	38	89	383
School districts		1,128	(6)	452	452						656			20	
Towns		466	(6)	338	276	21	2	39		3	103			22	
CAYUGA	64,751	3,781	58.39	2,527	2,193	60	5	269	95	6	758	6	21	171	197
County	64,751	1,106	17.08	988	816			172			53		4	61	
Cities and villages	42,966	1,724	40.12	1,101	964	42	3	92	95	3	276	6	15	31	197
School districts		592	(6)	206	206						368			18	
Towns		359	(6)	232	207	18	2	5		3	61		2	61	
CHAUTAUQUA	128,400	9,348	72.80	5,696	5,119	127	8	442	262	16	1,595	11	84	263	1,421
County	128,400	1,768	13.77	1,613	1,347			266		1	71		7	76	
Cities and villages	88,968	5,229	58.77	2,753	2,486	99	7	161	262	10	588	11	68	116	1,421
School districts		1,653	(6)	753	752		1				848		2	50	
Towns		698	(6)	577	534	28		15		5	88		7	21	
CHEMUNG	76,200	4,447	58.36	2,953	2,645	50	9	249	31	15	912	6	31	117	382
County	76,200	682	8.95	583	445			138		1	51		7	40	
Cities and villages	56,431	2,861	50.70	1,868	1,722	40	6	100	31	12	481	6	23	58	382
School districts		634	(6)	290	290						337		1	6	
Towns		270	(6)	212	188	10	3	11		2	43			13	

CHENANGO	34,665	2,609	75.26	1,419	1,178	24	3	214	37	4	760	11	4	249	125
County	34,665	963	27.78	674	497			177		1	87		2	199	
Cities and villages	15,895	604	38.00	316	280	15	1	20	37	1	95	11	2	17	125
School districts		720	(6)	219	219						483			18	
Towns		322	(6)	210	182	9	2	17		2	95			15	
CLINTON	47,200	2,373	50.28	1,405	1,211	14	6	174	1	3	596		12	192	164
County	47,200	628	13.31	540	393			147			59		2	27	
Cities and villages	22,524	639	28.37	382	355	7	2	18	1	2	76		10	4	164
School districts		734	(6)	203	203						399			132	
Towns		372	(6)	280	260	7	4	9		1	62			29	
COLUMBIA	42,100	2,610	62.00	1,822	1,581	34	3	204		3	533		18	170	64
County	42,100	955	22.68	780	627			153			52		6	117	
Cities and villages	18,760	622	33.16	417	383	17	1	16		2	120		10	9	64
School districts		616	(6)	291	291						297			28	
Towns		417	(6)	334	280	17	2	35		1	64		2	16	
CORTLAND	32,100	2,055	64.02	1,276	1,102	18	4	152	31	2	500		16	127	103
County	32,100	653	20.34	503	387			116		1	61		3	85	
Cities and villages	20,437	771	37.73	481	437	11	3	30	31		125		12	19	103
School districts		430	(6)	154	154						264			12	
Towns		201	(6)	138	124	7	1	6		1	50		1	11	
DELAWARE	41,163	2,765	67.17	1,664	1,355	38	6	265	5	3	931	13	8	90	51
County	41,163	741	18.00	605	372			233			98		8	30	
Cities and villages	13,534	284	20.98	206	179	19	1	7	5	1	1	13		7	51
School districts		1,149	(6)	400	400						714			35	
Towns		591	(6)	453	404	19	5	25		2	118			18	
DUTCHESS	107,800	6,788	62.97	5,025	4,611	82	15	317	112	22	1,022	10	47	259	291
County	107,800	1,597	14.81	1,459	1,233			226		1	75		15	47	
Cities and villages	63,286	3,552	56.13	2,587	2,482	52	8	45	112	18	424	10	28	82	291
School districts		936	(6)	462	462						431			43	
Towns		703	(6)	517	434	30	7	46		3	92		4	87	
ERIE	784,200	67,140	85.62	53,406	47,895	1,827	134	3,550	2,248	157	5,412	239	1,150	1,329	3,199
County	784,200	8,178	10.43	7,553	6,255			1,298		9	66		95	455	
Cities and villages	676,417	50,733	75.00	39,154	35,324	1,674	80	2,076	2,248	130	4,028	239	998	737	3,199
School districts		3,908	(6)	2,602	2,597		5				1,215		13	78	
Towns		4,321	(6)	4,097	3,719	153	49	176		18	103		44	59	
ESSEX	34,300	2,953	86.09	1,806	1,616	22	3	165		5	799		46	108	189
County	34,300	645	18.80	559	427			132		2	52		3	29	
Cities and villages	10,496	452	43.06	257	242	6		9		1				5	189
School districts		983	(6)	464	464						508		1	10	
Towns		873	(6)	526	483	16	3	24		2	239		42	64	

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[6] Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes					Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special		Licenses and permits							
						Income	All other								
FRANKLIN	46,100	$2,861	$62.06	$1,862	$1,648	$34	$5	$175	$16	$6	$676	----	$22	$82	$197
County	46,100	647	14.03	553	408	----	----	145	----	----	38	----	14	42	----
Cities and villages	25,618	571	22.29	343	313	17	1	12	16	3	----	----	3	9	197
School districts	----	1,128	(6)	529	528	----	1	----	----	----	577	----	4	18	----
Towns	----	515	(6)	437	399	17	3	18	----	3	61	----	1	13	----
FULTON	46,800	2,727	58.27	1,757	1,556	35	4	162	79	5	541	----	22	106	217
County	46,800	598	12.78	528	419	----	----	109	----	1	37	----	4	28	----
Cities and villages	37,414	1,670	44.64	1,010	929	29	4	48	79	3	290	----	18	53	217
School districts	----	283	(6)	107	107	----	----	----	----	----	170	----	----	6	----
Towns	----	176	(6)	112	101	6	----	5	----	1	44	----	----	19	----
GENESEE	45,600	2,590	56.80	1,697	1,496	39	7	155	46	7	601	----	32	104	103
County	45,600	512	11.23	397	284	----	----	113	----	----	76	----	9	30	----
Cities and villages	26,239	1,142	43.52	734	676	20	2	36	46	6	191	----	19	43	103
School districts	----	614	(6)	313	313	----	----	----	----	----	294	----	1	6	----
Towns	----	322	(6)	253	223	19	5	6	----	1	40	----	3	25	----
GREENE	25,808	1,839	71.26	1,235	1,088	16	5	126	----	3	428	----	3	118	52
County	25,808	558	21.62	495	382	----	----	113	----	----	50	----	2	11	----
Cities and villages	10,175	283	27.81	190	181	6	1	2	----	1	----	----	1	39	52
School districts	----	581	(6)	241	240	----	1	----	----	----	330	----	----	10	----
Towns	----	417	(6)	309	285	10	3	11	----	2	48	----	----	58	----
HAMILTON	3,929	547	139.22	468	427	9	1	31	----	----	56	----	----	10	13
County	3,929	206	52.43	189	159	----	----	30	----	----	15	----	----	2	----
Cities and villages	261	44	168.58	31	30	1	----	----	----	----	----	----	----	----	13
School districts	----	92	(6)	70	70	----	----	----	----	----	22	----	----	----	----
Towns	----	205	(6)	178	165	8	1	1	----	----	19	----	----	8	----

HERKIMER	64,006	4,430	69.21	2,864	2,504	102	5	253	81	9	884	12	42	117	421
County	64,006	1,061	16.58	945	778			167			74		12	30	
Cities and villages	45,613	1,442	31.61	769	669	39	1	60	81	8	96	12	22	33	421
School districts		1,330	(6)	635	634		1				651		1	43	
Towns		580	(6)	498	406	63	3	26		1	63		7	11	
Other civil divisions		17	(6)	17	17										
JEFFERSON	83,800	5,850	69.81	3,801	3,295	112	9	385	80	8	1,264	23	59	257	358
County	83,800	1,260	15.04	1,087	332			255			113		14	46	
Cities and villages	54,480	2,623	48 15	1,747	1,561	87	5	94	80	6	298	17	31	86	358
School districts		1,297	(6)	526	525		1				738			33	
Towns		628	(6)	399	335	25	3	36		2	115	6	14	92	
Other civil divisions		42	(6)	42	42										
KINGS [8]															
LEWIS	23,447	1,667	71.10	1,040	867	17	1	155	4	1	502	4	8	78	30
County	23,447	440	18 77	382	244			138			42		5	11	
Cities and villages	8,113	133	16 39	94	84	6		4	4			2	1	2	30
School districts		640	(6)	242	242						383			15	
Towns		393	(6)	261	236	11	1	13		1	77	2	2	50	
Other civil divisions		61	(6)	61	61										
LIVINGSTON	37,700	2,351	62 36	1,554	1,336	51	3	164	5	5	588	1	6	106	86
County	37,700	682	18.09	603	462			141			59		3	17	
Cities and villages	17,358	363	20.91	259	227	20		12	5	2			1	10	86
School districts		847	(6)	376	375		1				455			16	
Towns		459	(6)	316	272	31	2	11		3	74	1	2	63	
MADISON	39,800	2,723	68.42	1,508	1,291	30	6	181	23	7	783	1	16	182	203
County	39,800	610	15.33	455	300			155		1	65		6	83	
Cities and villages	21,967	863	39 29	520	486	16	1	17	23	1	85		7	24	203
School districts		874	(6)	274	274						567		1	32	
Towns		376	(6)	259	231	14	5	9		5	66	1	2	43	
MONROE	436,100	35,057	80 39	25,541	23,710	545	49	1,237	2,265	37	3,261	138	805	1,085	1,925
County	436,100	5,176	11.87	4,603	4,075			528	2	1	112		128	330	
Cities and villages	354,701	25,290	71.30	17,470	16,296	463	32	679	2,263	22	2,312	138	645	515	1,925
School districts		2,094	(6)	1,257	1,257						762			75	
Towns		2,497	(6)	2,211	2,082	82	17	30		14	75		32	165	
MONTGOMERY	60,400	3,874	64.14	2,692	2,438	19	23	212	56	3	676	3	45	127	272
County	60,400	864	14.30	725	611			114			57		5	77	
Cities and villages	47,444	2,171	45.76	1,459	1,347	8	21	83	56	2	314	3	39	26	272
School districts		555	(6)	277	277						272			6	
Towns		284	(6)	231	203	11	2	15		1	33		1	18	

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[6] Not computed.
[8] Tabulated as municipal; included in the city of Greater New York.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes					Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special		Licenses and permits							
						Income	All other								
NASSAU	333,300	$34,137	$102.42	$27,573	$26,154	$716	$201	$502	$277	$95	$3,259	$2	$530	$1,004	$1,397
County	333,300	7,669	23.01	6,659	6,431			228		3	592		88	327	
Cities and villages	171,102	8,470	49.50	6,193	5,518	458	53	164	277	66	55	2	240	240	1,397
School districts		11,869	(6)	9,038	9,022		16				2,459		35	337	
Towns		6,129	(6)	5,683	5,183	258	132	110		26	153		167	100	
NEW YORK [8]															
NIAGARA	154,600	11,422	73.88	8,124	7,219	182	35	688	631	17	1,513	8	184	356	589
County	154,600	1,879	12.15	1,660	1,452			208		1	73		25	120	
Cities and villages	125,518	8,515	67.84	5,744	5,117	152	30	445	631	13	1,159	8	155	216	589
School districts		570	(6)	305	305						250			15	
Towns		458	(6)	415	345	30	5	35		3	31		4	5	
ONEIDA	201,500	12,386	61.47	8,816	8,000	159	26	631	425	22	2,277	56	110	441	239
County	201,500	2,112	10.48	1,915	1,566			349			84		12	101	
Cities and villages	162,893	7,921	48.63	6,851	5,438	133	20	260	425	17	1,102	56	87	144	239
School districts		1,621	(6)	612	612						912			97	
Towns		732	(6)	438	384	26	6	22		5	179		11	99	
ONONDAGA	300,200	21,467	71.51	14,826	13,563	322	69	872	1,657	46	2,890	25	109	850	1,064
County	300,200	3,609	12.02	2,952	2,545			407		2	95		20	540	
Cities and villages	244,577	14,906	60.95	10,088	9,383	281	50	374	1,657	39	1,738	25	83	212	1,064
School districts		2,097	(6)	1,004	995		9				997			96	
Towns		855	(6)	782	640	41	10	91		5	60		6	2	
ONTARIO	54,600	3,145	57.60	2,092	1,837	56	4	195	36	10	676		32	164	135
County	54,600	813	14.89	685	525			160		1	66		3	58	
Cities and villages	32,555	1,261	38.73	789	734	29	2	24	36	8	227		24	42	135
School districts		641	(6)	303	303						326			12	
Towns		430	(6)	315	275	27	2	11		1	57		5	52	

ORANGE	132,200	7,534	56.99	5,397	4,890	125	19	363	84	16	1,317	2	69	225	424
County	132,200	1,817	13.74	1,697	1,439			258		3	47		17	53	
Cities and villages	85,654	3,485	40.69	2,254	2,097	72	8	77	84	9	560	2	49	103	424
School districts		1,500	(6)	809	809						635			56	
Towns		732	(6)	637	545	53	11	28		4	75		3	13	
ORLEANS	28,800	1,737	60.31	1,095	959	30	1	105	13	3	419		4	101	102
County	28,800	416	14.44	319	228			91			35		2	60	
Cities and villages	13,215	342	25.88	217	195	12		10	13	2			1	7	102
School districts		694	(6)	332	331		1				335			27	
Towns		285	(6)	227	205	18		4		1	49		1	7	
OSWEGO	69,645	4,840	69.50	3,186	2,873	54	5	254	77	6	1,008	8	102	279	174
County	69,645	1,334	19.15	1,104	914			190		2	84		11	133	
Cities and villages	43,663	2,207	50.55	1,467	1,378	41	4	44	77	2	339	8	89	51	174
School districts		807	(6)	278	278						511			18	
Towns		492	(6)	337	303	13	1	20		2	74		2	77	
OTSEGO	46,800	3,130	66.88	1,845	1,540	42	4	259	1	5	929	13	15	209	113
County	46,800	947	20.24	769	545			224		1	90		3	84	
Cities and villages	21,482	744	34.63	478	435	21	2	20	1	3	105	13	9	22	113
School districts		977	(6)	306	306						603			68	
Towns		462	(6)	292	254	21	2	15		1	131		3	35	
PUTNAM	14,200	1,280	90.14	1,048	951	21	5	71		2	161		4	50	15
County	14,200	534	37.61	506	446			60			13		3	12	
Cities and villages	3,918	74	18.89	58	53	4		1		1					15
School districts		354	(6)	203	203						118			33	
Towns		318	(6)	281	249	17	5	10		1	30		1	5	
QUEENS [8]															
RENSSELAER	120,900	6,854	56.69	5,079	4,572	89	13	405	125	4	950	7	43	209	437
County	120,900	1,248	10.32	1,100	894			206			57		17	74	
Cities and villages	92,263	4,276	46.35	3,246	3,000	67	9	170	125	3	385	7	23	55	432
School districts		824	(6)	371	371						441		1	11	
Towns		483	(6)	344	289	22	4	29		1	67		2	69	
Other civil divisions		23	(6)	18	18										5
RICHMOND [8]															
ROCKLAND	62,000	3,654	58.94	2,827	2,544	50	27	206	19	13	565		23	113	94
County	62,000	907	14.63	842	718			124		1	13		10	41	
Cities and villages	29,549	735	24.87	587	532	25	3	27	19	7			8	20	94
School districts		1,444	(6)	867	861		6				533		3	41	
Towns		568	(6)	531	433	25	18	55		5	19		2	11	

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[6] Not computed.
[8] Tabulated as municipal; included in the city of Greater New York.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes					Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special		Licenses and permits							
						Income	All other								
ST. LAWRENCE	91,400	$5,133	$56.16	$3,327	$2,799	$73	$5	$450	$27	$12	$1,398	$2	$37	$139	$191
County	91,400	1,287	14.08	1,065	741			324			147		15	60	
Cities and villages	45,355	1,155	25.47	781	710	34	1	36	27	9	104	1	14	28	191
School districts		1,723	(5)	703	702		1				1,000		1	19	
Towns		968	(5)	778	646	39	3	90		3	147	1	7	32	
SARATOGA	63,900	4,548	71.17	3,429	3,119	63	13	234	4	6	805	1	45	123	135
County	63,900	1,056	16.53	918	751			167		1	77		27	33	
Cities and villages	36,961	1,502	40.64	1,128	1,036	42	6	44	4	3	189		13	30	135
School districts		893	(5)	398	396		2				467		1	27	
Towns		501	(5)	389	340	21	5	23		2	72	1	4	33	
Other civil divisions		596	(5)	596	596										
SCHENECTADY	127,700	9,273	72.62	6,932	6,132	172	17	611	359	20	1,317	10	59	164	412
County	127,700	1,089	8.53	966	812			154		5	30		17	71	
Cities and villages	104,009	7,996	68.22	5,279	4,672	147	12	448	359	14	930	9	40	53	412
School districts		815	(5)	450	450						345	1		19	
Towns		273	(5)	237	198	25	5	9		1	12		2	21	
SCHOHARIE	19,667	1,454	73.93	855	770	15	1	69	1	5	492		7	50	44
County	19,667	512	26.03	384	326			58		2	102		2	22	
Cities and villages	5,584	152	27.22	105	96	5		4	1	1			1		44
School districts		508	(5)	183	183						316			9	
Towns		282	(5)	183	165	10	1	7		2	74		4	19	
SCHUYLER	12,909	939	72.74	566	468	17		81	1	1	273		4	28	66
County	12,909	278	21.54	236	164			72			31		1	10	
Cities and villages	5,134	152	29.61	76	64	7		5	1				3	6	66
School districts		352	(6)	140	140						204			8	
Towns		157	(6)	114	100	10		4		1	38			4	

SENECA	25,000	1,314	52.56	890	781	24	3	82	2	4	295		7	30	86
County	25,000	331	13.24	289	214			75		1	33		1	7	
Cities and villages	12,009	292	24.32	197	184	11	1	1	2	2			4	1	86
School districts		479	(6)	242	241		1				232		1	4	
Towns		212	(6)	162	142	13	1	6		1	30		1	18	
STEUBEN	83,000	5,125	61.75	3,048	2,534	64	8	442	23	12	1,527		34	220	261
County	83,000	1,475	17.77	1,090	769			321		1	271		9	104	
Cities and villages	51,214	1,859	36.30	1,175	1,025	45	5	100	23	6	336		21	37	261
School districts		1,196	(6)	432	431		1				743			21	
Towns		595	(6)	351	309	19	2	21		5	177		4	58	
SUFFOLK	169,700	12,550	73.95	10,244	9,415	193	54	582	12	30	1,548		131	485	100
County	169,700	2,165	12.76	1,909	1,463			446		3	115		9	129	
Cities and villages	39,415	1,552	39.38	1,351	1,255	78	9	9	12	10			16	63	100
School districts		4,834	(6)	3,398	3,397		1				1,229		5	202	
Towns		3,999	(6)	3,586	3,300	115	44	127		17	204		101	91	
SULLIVAN	35,600	2,660	74.72	1,924	1,674	26	9	215	2	4	562		5	86	77
County	35,600	849	23.85	743	543			200			57		3	46	
Cities and villages	8,737	260	29.76	174	159	8	2	5	2				1	6	77
School districts		875	(6)	436	436						425			14	
Towns		676	(6)	571	536	18	7	10		4	80		1	20	
TIOGA	25,700	1,527	59.42	941	782	27	5	127		7	479		4	53	43
County	25,700	458	17.82	388	279			109		1	57		1	11	
Cities and villages	13,029	203	15.58	149	134	11	1	3		4			3	4	43
School districts		623	(6)	229	228		1				367			27	
Towns		243	(6)	175	141	16	3	15		2	55			11	
TOMPKINS	42,500	2,842	66.87	1,798	1,573	46	4	175	44	5	659		21	164	151
County	42,500	591	13.91	507	380			127		1	45		3	35	
Cities and villages	25,928	1,445	55.73	910	834	34	3	39	44	3	248		18	71	151
School districts		525	(6)	197	197						308			20	
Towns		281	(6)	184	162	12	1	9		1	58			38	
ULSTER	81,000	4,865	57.59	3,241	2,900	46	9	236	6	7	926	24	31	214	216
County	81,000	1,430	17.65	1,239	1,007			232		1	64		15	111	
Cities and villages	37,330	1,679	44.38	1,034	974	22	3	35	6	3	326	24	14	56	216
School districts		872	(6)	394	394						457			21	
Towns		684	(6)	574	525	24	6	19		3	79		2	26	
WARREN	34,600	2,745	79.34	2,066	1,854	38	9	165	10	4	457		42	75	91
County	34,600	783	22.63	708	591			117			47		4	24	
Cities and villages	19,748	1,001	50.69	726	659	23	6	38	10	2	101		35	36	91
School districts		512	(6)	243	243						259			10	
Towns		326	(6)	266	238	15	3	10		2	50		3	5	
Other civil divisions		123	(6)	123	123										

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[6] Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes					Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special		Licenses and permits							
						Income	All other								
WASHINGTON	46,800	$2,722	$58.16	$1,789	$1,571	$25	$3	$190	$31	$2	$764	-------	$5	$72	$39
County	46,800	776	16.58	692	530	-------	-------	162	-------	1	62	-------	1	20	-------
Cities and villages	24,740	448	18.11	351	324	11	-------	16	31	-------	-------	-------	3	4	59
School districts	-------	1,047	(6)	411	410	-------	1	-------	-------	-------	615	-------	1	20	-------
Towns	-------	373	(6)	257	229	14	2	12	-------	1	87	-------	-------	28	-------
Other civil divisions	-------	78	(6)	78	78	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------
WAYNE	50,200	2,938	58.53	1,926	1,667	44	5	210	9	4	732	-------	19	131	117
County	50,200	573	11.41	494	326	-------	-------	168	-------	-------	41	-------	3	30	-------
Cities and villages	21,001	509	24.24	357	327	17	-------	13	9	3	-------	-------	6	17	117
School districts	-------	1,284	(6)	607	607	-------	-------	-------	-------	-------	629	-------	-------	48	-------
Towns	-------	572	(6)	468	407	27	5	29	-------	1	62	-------	5	36	-------
WESTCHESTER	551,100	62,512	113.43	47,922	45,091	1,122	328	1,381	1,726	123	5,966	$72	952	3,207	2,544
County	551,100	11,564	20.98	7,085	6,390	-------	-------	695	234	2	1,719	-------	141	2,383	-------
Cities and villages	465,145	36,123	77.66	28,644	27,259	646	154	585	1,492	109	2,396	72	486	380	2,544
School districts	-------	9,280	(6)	7,195	7,184	-------	11	-------	-------	-------	1,800	-------	43	242	-------
Towns	-------	5,545	(6)	4,998	4,258	476	163	101	-------	12	51	-------	282	202	-------
WYOMING	28,764	1,932	67.17	1,158	998	26	2	132	16	10	524	-------	6	59	159
County	28,764	497	17.28	413	303	-------	-------	110	-------	8	61	-------	2	13	-------
Cities and villages	14,309	386	26.98	200	175	11	1	13	16	1	-------	-------	3	7	159
School districts	-------	728	(6)	304	304	-------	-------	-------	-------	-------	417	-------	-------	7	-------
Towns	-------	321	(6)	241	216	15	1	9	-------	1	46	-------	1	32	-------
YATES	16,900	1,112	65.80	664	562	16	2	84	3	3	268	-------	10	52	112
County	16,900	299	17.69	254	174	-------	-------	80	-------	-------	28	-------	4	13	-------
Cities and villages	7,143	229	32.06	107	99	6	-------	2	3	2	-------	-------	2	3	112
School districts	-------	370	(6)	163	162	-------	1	-------	-------	-------	200	-------	2	5	-------
Towns	-------	214	(6)	140	127	10	1	2	-------	1	40	-------	2	31	-------

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.

[6] Not computed.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1931

[Revenue receipts expressed in thousands]

CITY OR VILLAGE	Estimated population[1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes					Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special		Licenses and permits							
						Income	All other								
Grand total	11,088,896	$915,550	$82.57	$688,945	$638,048	$18,755	$2,058	$30,084	$29,951	$2,148	$68,817	$16,293	$36,430	$12,677	$60,289
30,000 population and over	9,368,800	849,223	90.64	643,726	596,555	16,988	1,855	28,328	27,743	1,834	63,807	16,168	35,296	10,751	49,898
New York	7,090,300	681,500	96.12	520,368	482,690	13,238	1,456	22,984	17,883	1,521	46,843	15,484	32,774	8,151	38,476
Buffalo	577,900	46,369	80.24	35,968	32,347	1,565	71	1,985	1,988	107	3,733	238	961	630	2,744
Rochester	332,000	24,569	74.00	17,123	15,992	441	32	658	2,213	21	2,312	138	639	499	1,624
Syracuse	213,100	14,116	66.24	9,584	8,935	255	47	347	1,649	36	1,733	25	78	195	816
Yonkers	138,800	12,441	89.63	9,816	9,317	240	44	215	431	7	1,269	31	130	72	685
Albany	129,100	10,369	80.32	7,823	7,453	157	20	193	849	16	696	36	112	52	785
Utica	102,300	5,688	55.60	4,429	4,195	93	14	127	333	11	760	36	64	39	16
Schenectady	96,200	6,839	71.09	5,141	4,548	135	11	447	289	11	930	9	36	50	373
Niagara Falls	78,100	5,717	73.20	3,949	3,482	97	14	356	462	8	741	8	96	58	395
Binghamton	77,900	5,089	65.33	3,636	3,425	86	9	116	164	12	625	61	55	308	228
Troy	72,900	3,511	48.16	2,652	2,500	61	8	83	92	2	301	6	11	48	399
Mount Vernon	63,800	5,353	83.90	4,119	3,909	111	25	74	152	13	471	11	45	39	503
New Rochelle	56,200	5,289	94.11	4,682	4,454	132	29	67	115	22	346	20	59	45	-------
Elmira	47,600	2,726	57.31	1,763	1,668	33	6	56	30	11	481	6	21	52	364
Jamestown	45,900	3,368	73.38	1,707	1,542	44	5	116	195	3	428	11	31	94	899
Poughkeepsie	40,600	2,837	69.88	2,065	1,987	35	6	37	106	8	335	8	19	78	218
White Plains	37,600	4,603	122.42	3,290	3,058	115	25	92	443	6	310	10	49	57	438
Auburn	36,700	1,614	43.98	1,021	891	36	3	91	95	3	276	6	14	30	169
Amsterdam	35,000	1,868	53.37	1,245	1,168	-------	21	56	53	1	314	3	39	13	200
Rome	33,100	1,601	48.37	981	845	20	3	113	66	6	305	2	15	92	134
Watertown	32,300	2,134	66.07	1,379	1,231	67	3	78	78	5	298	17	27	80	250
Newburgh	31,400	1,620	51.59	985	918	27	3	37	57	4	300	2	21	69	182

[1] For an explanation of the population used in computing per capita figures, see text discussion, p v.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Revenue receipts expressed in thousands]

CITY OR VILLAGE	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes					Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special		Licenses and permits							
						Income	All other								
8,000 to 30,000 population	839,694	$39,571	$47.13	$26,198	$24,132	$511	$108	$1,147	$1,455	$155	$4,794	$77	$756	$1,221	$4,915
Kingston	28,300	1,492	52.72	901	852	15	3	31	2	2	326	24	13	49	175
Lackawanna	25,000	1,404	56.16	1,116	1,073	25	2	16	82	4	192	1	5	4	
Port Chester	23,700	995	41.98	787	738		3	46	149	4			55		
Lockport	23,500	1,405	59.79	870	790	31	9	40	55	2	242		33	108	95
Cohoes	23,300	954	40.94	670	636	14	2	18	21	1	114		16	8	124
Gloversville	23,300	1,092	46.87	666	610	19	3	34	61	1	191		12	32	129
Oswego	22,652	1,318	58.18	865	823	13	2	27	63	1	196		72	23	98
Olean	21,900	1,233	56.30	790	710	30	1	49	39	4	244		24	24	108
Middletown	21,800	934	42.84	651	608	17	2	24	20	1	157		15	10	80
Ithaca	21,300	1,361	63.90	842	781	25	3	33	43	3	248		18	68	139
North Tonawanda	19,600	1,256	64.08	824	755	17	7	45	107	3	176		25	48	73
Glens Falls	18,900	964	51.01	694	629	21	6	38	6	2	101		35	35	91
Kenmore	18,800	731	38.88	519	492	22	1	4	5	8			16	76	107
Batavia	18,000	954	53.00	607	574	12	2	19	45	4	191		18	33	56
Dunkirk	17,802	1,141	64.09	617	563	23	1	30	25	3	160		26	9	301
Ogdensburg	17,300	632	36.53	411	372	13	1	25	25	3	104	1	12	8	68
Peekskill	17,300	595	34.39	405	387		1	17	9	2			2	13	164
Freeport	17,100	1,070	62.57	511	449	48	4	10	64	3			23	10	459
Hempstead	17,100	610	35.67	493	451	27	3	12		7			9	7	94
Endicott	16,800	506	30.12	266	223	15		28	22	3		14	4	136	61
Hornell	16,500	743	45.03	470	435	15	2	18	21	4	159		11	11	67
Geneva	16,300	747	45.83	465	438	14	2	11	27	5	142		20	9	79
Watervliet	16,100	681	42.30	390	374	7		9	24	1	108		21	13	124
Ossining	15,900	537	33.77	416	406	3	2	5	44	3			7	4	63
Corning	15,777	741	46.97	473	388	20	2	63	2	1	177		7	15	66
Cortland	15,300	679	44.38	429	390	9	3	27	31		125		12	18	64
Rockville Centre	15,000	970	64.67	453	400	27	3	23		5			16	48	448
Johnson City	14,400	297	20.63	179	154	12	1	12	15	3				19	81
Plattsburg	13,800	507	36.74	330	308	4	2	16		2	76		9	3	87
Lynbrook	13,300	334	25.11	285	240	34	2	9	27	11			7	4	

Saratoga Springs	13,169	852	64.70	659	602	25	4	28	1	1	101		8	17	65
Tonawanda	13,100	897	68.47	604	532	12	2	58	117	2	103		8	6	57
Oneonta	12,700	567	44.65	345	315	13	2	15		3	105	13	9	15	77
Mamaroneck	12,700	743	58.50	682	671			11	12	10			33	6	
Fulton	12,462	751	60 26	509	473	21	2	13	9	1	143	1	16	22	50
Hudson	12,400	516	41.61	352	325	11	1	15		1	120		9	4	30
Beacon	12,100	506	41.82	360	347	8	1	4	3	1	89		7	1	45
Glen Cove	11,900	661	55.55	573	539	19	3	12		1	55		12	20	
Valley Stream	11,790	325	27.57	284	247	27	2	8	13	4			9	15	
Floral Park	11,400	291	25.53	264	237	10	2	15	7	5			9	6	
Massena	11,400	161	14.12	98	88	6		4		2			1	15	45
Rensselaer	11,300	614	54.34	485	405		1	79	28		84		12	5	
Little Falls	11,105	505	45 48	288	257	8		23	47	2	96		10	13	49
Johnstown	10,801	515	47.68	307	286	8	1	12	18	2	99		6	20	63
Scarsdale	10,700	868	81.12	565	520	37	1	7	46	4			4	55	194
Oneida	10,600	566	53.40	345	324	7	1	13	23		85		4	11	98
Herkimer	10,446	382	36.57	156	131	9		16	9	2			7	1	207
Port Jervis	10,300	527	51.17	315	297	7	2	9	1	1	103		7	17	83
Ilion	9,890	239	24.17	153	132	9	1	11	1	4		12	1	13	55
Salamanca	9,600	613	63.85	244	231	5	1	7	24	2	87		14	61	181
Rye	9,300	557	59.89	489	480		3	6	18	4			16	30	
Mineola	9,000	259	28.78	206	174	15	1	16		3			6	4	40
Malone	8,800	174	19.77	119	106	8		5	13	3				3	36
Saranac Lake	8,500	220	25.88	175	164	6	1	4	1				3	2	39
Norwich	8,400	379	45.12	226	200	8	1	17	30	1	95	11	2	14	
2,500 to 8,000 population	515,625	17,557	34.05	12,478	11,502	488	58	430	569	108	174	2	294	485	3,447
Solvay	7,986	287	35.94	155	126	7	2	20						5	127
Mechanicville	7,924	389	49.09	256	236	8	1	11	1	1	88		5	4	34
Newark	7,649	169	22.09	121	108	5		8		1			1	5	41
Canandaigua	7,541	361	47.87	210	193	6		11		3	85		2	30	31
Scotia	7,437	249	33.48	130	117	11	1	1	70	3			4	3	39
North Tarrytown	7,417	375	50.56	264	250		1	13					2	4	105
Garden City	7,180	649	90.39	470	404	38	3	25	17	2			14	65	81
Hastings-on-Hudson	7,097	188	26.49	178	170	5	1	2		5			2	3	
Lancaster	7,040	210	29.83	164	156	6	1	1	10	1			3		32
Patchogue	6,860	180	26.24	171	161	8		2		2			2	5	
Tarrytown	6,841	396	57.89	286	281		2	3	2	2			6	6	94
East Rochester	6,627	169	25.50	109	96	5		8	27	1			2	2	28
Depew	6,536	150	22.95	148	138	7		3		1				1	
Hudson Falls	6,449	128	19.85	117	106	3		8	9				1	1	
Seneca Falls	6,443	175	27.16	116	108	7	1			1			4	1	53
Bronxville	6,387	396	62.00	364	358		3	3	7	3			14	8	
Tuckahoe	6,138	250	40.73	235	231		1	3		3			7	5	
Medina	6,071	118	19.44	86	75	6		5	1					5	26
Long Beach	5,817	1,465	251.85	1,050	997	33	11	9	124	4			88	19	180
Fredonia	5,814	152	26.14	92	80	7		5	25	1			4	3	27

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Revenue receipts expressed in thousands]

CITY OR VILLAGE	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes					Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special		Licenses and permits							
						Income	All other								
2,500 to 8,000 population—Continued															
Dobbs Ferry	5,741	$190	$33.10	$175	$172		$1	$2		$2			$7	$6	
Wellsville	5,674	336	59.22	91	82	$6		3	$2	1		$2	3	52	$185
Waverly	5,662	106	18 72	67	61	5		1		2					37
Haverstraw	5,621	116	20.64	106	99	3		4	3	1			2	4	
Nyack	5,392	197	36.54	116	105	5	1	5	2	3			2	3	71
Penn Yan	5,329	191	35.84	73	67	4		2	2	2			2	2	110
Larchmont	5,282	537	101.67	395	388		3	4	38	2			15	8	79
Tupper Lake	5,271	146	27.70	19	16	1		2	2					4	121
Whitehall	5,191	106	20.42	70	67	2		1					1	1	34
Mount Kisco	5,127	269	52.47	185	180		1	4	1				5	5	73
Catskill	5,082	178	35.03	101	96	3	1	1		1				36	40
Cedarhurst	5,065	151	29.81	144	132	9	1	2		2			4	1	
Elmira Heights	5,061	72	14.23	69	21	5		43					1	2	
Dansville	4,928	94	19.07	71	58	6		7	4	2				1	16
Pelham Manor	4,908	321	65.40	307	301		2	4		5			8	1	
North Pelham	4,890	165	33.74	159	158		1		1				3	2	
Albion	4,878	138	28.29	89	81	4		4	12	2					35
East Aurora	4,815	169	35 10	107	99	6		2	25	4				6	27
Hoosick Falls	4,755	86	18 09	59	51	3		5	5					1	21
Owego	4,742	64	13.50	56	50	3	1	2		2			3	3	
Hamburg	4,731	220	46.50	172	162	8		2	1				1	1	45
East Syracuse	4,646	113	24.32	91	87	3		1	1	2					19
Fairport	4,604	201	43.66	49	37	4		8	10				1	1	140
Ballston Spa	4,591	90	19.60	68	63	2	1	2						1	21
Pleasantville	4,540	267	58.81	210	207	1	1	1	13	1			7	3	33
Le Roy	4,474	102	22.80	68	47	4		17		1				9	24
Carthage	4,460	111	24.89	88	79	4		5					1		22
Amityville	4,437	125	28.17	122	115	5	1	1		1				2	
Williston Park	4,427	64	14.46	43	39	3		1					3		18
Babylon	4,342	134	30.86	121	113	6	1	1	2	1			2	8	

East Rockaway	4, 340	131	30. 18	121	108	11	1	1	2	3			4	1	
Green Island	4, 331	88	20. 32	53	42	5		6	11				1	3	20
Walden	4, 283	60	14. 01	43	38	4		1	1					1	15
Canastota	4, 235	99	23. 38	76	72	2		2		1			3	10	9
Perry	4, 231	94	22. 22	67	60	3		4		1			1	3	22
Frankfort	4, 203	85	20. 22	38	32	3		3					1	1	45
Potsdam	4, 136	105	25. 39	80	76	3		1		2			1	1	21
Saugerties	4, 060	87	21. 43	61	55	4		2					1	6	19
Waterloo	4, 047	97	23. 97	62	58	3		1	2	1					32
Lindenhurst	4, 040	87	21. 53	80	77	2	1		2	3			1	1	
Bath	4, 015	156	38. 85	51	47	2		2					2	2	101
Gouverneur	4, 015	87	21. 67	61	56	3		2		2				2	22
Great Neck	4, 010	56	13. 97	53	45	4	1	3		1			2		
New York Mills	4, 006	69	17. 22	68	60	3	1	4					1		
Lyons	3, 956	125	31. 60	93	87	4		2	4	1			1	3	23
Spring Valley	3, 948	132	33. 43	117	111	3		3	5				2	8	
Fort Edward	3, 850	64	16. 62	53	50	1		2					1		10
Baldwinsville	3, 845	57	14. 82	40	36	3		1					1	2	14
Suffern	3, 757	100	26 62	71	59	5	1	6	5	1					23
Southampton	3, 737	145	38 80	130	118	10	1	1					1	14	
Ticonderoga	3, 680	101	27. 45	84	78	3		3						1	16
Falconer	3, 579	70	19. 56	68	62	4		2					1	1	
Brockport	3, 511	122	34. 75	60	55	3		2	3				1	2	56
Walton	3, 496	47	13. 44	44	37	5		2			$1			2	
Granville	3, 483	78	22. 39	45	42	1		2	20					1	12
Sloan	3, 482	68	19. 53	60	57	3			6	1			1		
Warsaw	3, 477	90	25. 88	57	51	3		3	15				1	2	15
Westfield	3, 466	159	45 87	62	54	5		3	4	2			2	3	86
Sea Cliff	3, 456	131	37. 91	111	105	5		1	2	1			4	13	
Monticello	3, 450	103	29. 86	67	63	1	1	2	2						34
Liberty	3, 427	123	35. 89	83	75	6		2					1	6	33
Lowville	3, 424	69	20. 15	50	44	3		3	4					1	14
Yorkville	3, 406	44	12. 92	41	38	2		1	2				1		
Whitesboro	3, 375	50	14. 81	45	42			3	4				1		
Farmingdale	3, 373	78	23. 12	56	50	3		3	4	2			1		15
Dannemora	3, 348	17	5 08	5	4	1									12
Wappingers Falls	3, 336	71	21. 28	57	54	2		1		1			1		12
New Hyde Park	3, 314	76	22. 93	71	63	5	1	2	1	1			3		
Dolgeville	3, 309	82	24. 78	49	40	4		5	23						10
Ellenville	3, 280	55	16. 77	38	36	1		1	3	1				1	12
Mount Morris	3, 238	61	18 84	41	37	3		1						2	18
Homer	3, 195	42	13. 15	30	27	1		2							12
Silver Creek	3, 160	84	26. 58	51	45	5		1					1	1	31
Williamsville	3, 119	124	39. 76	89	81	6	1	1	9	1			1	4	20
Irvington	3, 067	198	64. 56	156	153	1	1	1		1			2	3	36
Greenport	3, 062	143	46 70	52	49	3				2			1		88
Gowanda	3, 042	83	27. 28	62	50	2		10	3	1					17
Lawrence	3, 041	230	75. 63	221	200	17	1	3		3			4	2	

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Revenue receipts expressed in thousands]

CITY OR VILLAGE	Estimated population[1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes					Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special		Licenses and permits							
						Income	All other								
2,500 to 8,000 population—Continued															
Watkins Glen	2,956	$115	$38.90	$47	$41	$4		$2					$3	$4	$61
Elmsford	2,935	109	37.14	87	86		$1		$2					3	17
Lake Placid	2,930	265	90.44	98	94			4		$1				2	164
Waterford	2,921	32	10.96	30	28	1		1	1					1	
Highland Falls	*2,910*	*6*	*2.06*	*5*	*4*			1							
Cooperstown	2,909	53	18.22	52	46			2		1					
Goshen	2,891	67	23.18	56	51			2	1				1	1	9
Mohawk	2,835	73	25.75	27	24	2		1	1				1	2	42
West Haverstraw	2,834	24	8.47	24	23	1									
Canton	2,822	77	27.29	53	46	5		2	2						22
Sag Harbor	2,773	59	21.28	56	53	3							1	2	
Fort Plain	2,725	68	24.95	43	40	1		2	2					11	12
South Glens Falls	2,689	45	16.73	41	40	1									4
Corinth	2,613	58	22.20	45	41	3		1						7	6
Cobleskill	2,594	72	27.76	56	51	2		3		1			1		14
Palmyra	2,592	57	21.99	38	34	3		1		1			3	6	9
Canisteo	2,548	30	11.77	27	25	1		1						3	
Springville	2,540	99	38.98	28	25	2	1		5					1	65
Northport	2,528	112	44.30	111	103	7	1						1		
Canajoharie	2,519	98	38.90	68	44	2		22	1					1	28
Less than 2,500 population	364,577	9,199	25.23	6,543	5,859	463	37	179	184	51	$42	$46	84	220	2,029

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
Grand total	$1,639,496	$127.96	[1] $1,027,083	$96,167	$138,819	$77,268	$102,799	$133,896	$381,350	$5,752	$25,601	$56,821	$33,721	$145,743	$432,859
State government	362,210	28 27	[1] 243,717	16,510	11,787	3,532	23,172	55,009	113,955	200	4,008	6,934	47	17,752	100,694
Counties [2]	119,906	20 96	56,009	14,569	3,659	4,762	7,698	20,750	876	-------	2,298	1,397	-------	8,653	55,244
Cities and villages [3]	265,933	66. 51	161,563	11,799	29,522	17,014	19,285	12,419	56,738	2,023	5,363	7,400	13.734	23,681	66,955
Greater New York	710,127	100. 15	464,261	46,677	88,781	49,298	30,958	42,565	147,946	3,454	13,355	40,927	18,837	83,234	143,795
School districts [4]	86,834	(5)	61,702	-------	-------	-------	-------	-------	61,702	-------	-------	-------	-------	6,108	19,024
Towns	56,001	(5)	39,681	6,612	4,920	2,662	21,686	2,853	133	75	577	163	-------	3,435	12,885
Other civil divisions [6]	38,395	(5)	150	-------	150	-------	-------	-------	-------	-------	-------	-------	1,103	2,880	34,262
ALBANY	21,069	97.36	9,972	1,379	1,673	909	1,225	1,205	2,840	130	306	305	880	2,239	7,978
County	3,804	17.58	2,008	816	36	123	125	889	19	-------	-------	-------	-------	323	1,473
Cities and villages	13,923	77.78	6,780	494	1,614	762	715	306	2,148	130	306	305	816	1,624	4,703
School districts	1,055	(5)	671	-------	-------	-------	-------	-------	671	-------	-------	-------	-------	71	313
Towns	834	(5)	507	69	17	24	385	10	2	-------	-------	-------	-------	44	283
Other civil divisions	1,453	(5)	6	-------	6	-------	-------	-------	-------	-------	-------	-------	64	177	1,206
ALLEGANY	3,029	79. 29	1,997	171	70	100	542	161	937	5	6	5	173	164	695
County	744	19. 48	386	76	15	14	105	160	14	-------	-------	2	-------	36	322
Cities and villages	610	38. 36	263	33	40	78	104	-------	-------	3	4	1	173	35	139
School districts	1,188	(5)	921	-------	-------	-------	-------	-------	921	-------	-------	-------	-------	86	181
Towns	487	(5)	427	62	15	8	333	1	2	2	2	2	-------	7	53
BRONX [7]	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------

[1] *Includes $8,610,412 payments for development and conservation of natural resources by State government.*
[2] Exclusive of Bronx, Kings, New York, Queens, and Richmond Counties.
[3] Exclusive of Greater New York.
[4] Exclusive of Greater New York and certain other cities and villages in which the schools are under the jurisdiction of the city or village.
[5] Not computed.
[6] Includes New York's portion of the Port of New York Authority, data for which are not distributable by counties.
[7] Tabulated as municipal; included in the city of Greater New York.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments										Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous	Operation and maintenance of public-service enterprises	
BROOME	$9,841	$64.45	$7,520	$555	$830	$535	$916	$1,416	$2,907	$69	$66	$226	$300	$525	$1,496
County	1,916	12.55	1,338	244	48	84	206	704	15			37		16	562
Cities and villages	5,721	49.96	4,269	249	771	439	398	625	1,463	69	66	189	300	376	776
School districts	1,686	(5)	1,427						1,427					125	134
Towns	518	(5)	486	62	11	12	312	87	2					8	24
CATTARAUGUS	5,153	70.98	3,548	325	185	277	662	368	1,656	7	25	43	282	338	985
County	1,303	17.95	803	164	29	134	183	226	34			33		91	409
Cities and villages	2,254	48.78	1,402	98	147	141	213	99	667	6	25	6	282	181	389
School districts	1,123	(5)	954						954					61	108
Towns	473	(5)	389	63	9	2	266	43	1	1		4		5	79
CAYUGA	3,752	57.95	2,685	266	275	155	565	256	1,078	15	23	52	137	90	840
County	976	15.07	543	140	20	53	137	175	23					17	411
Cities and villages	1,811	42.15	1,236	82	242	96	156	62	511	14	22	51	137	63	375
School districts	565	(5)	543						543					8	14
Towns	400	(5)	358	44	13	6	272	19	1	1	1	1		2	40
CHAUTAUQUA	9,431	73.45	5,874	451	495	399	1,107	564	2,690	15	48	105	948	598	2,011
County	1,731	13.48	1,013	156	41	208	348	245	15					103	615
Cities and villages	5,365	60.30	2,884	199	431	175	372	256	1,291	11	46	103	948	380	1,153
School districts	1,633	(5)	1,380						1,380					103	150
Towns	702	(5)	597	96	23	16	387	63	4	4	2	2		12	93
CHEMUNG	4,451	58.41	3,400	348	335	198	498	499	1,297	20	66	139	301	223	527
County	803	10.54	524	159	5	49	56	237	18					13	266
Cities and villages	2,718	48.17	2,058	148	318	145	265	225	733	20	66	138	301	164	195
School districts	648	(5)	545						545					42	61
Towns	282	(5)	273	41	12	4	177	37	1			1		4	5

CHENANGO	2,792	80.54	1,850	168	52	56	482	176	896	2	7	11	86	105	751
County	915	26.40	508	95	4	38	198	153	12			8		36	371
Cities and villages	579	36.43	365	30	42	12	63	12	196	1	6	3	86	33	95
School districts	968	(5)	687						687					33	248
Towns	330	(5)	290	43	6	6	221	11	1	1	1			3	37
CLINTON	2,567	54.39	1,797	203	62	39	432	200	842	9	8	2	104	106	560
County	763	16.17	380	119	9	15	80	151	6					45	338
Cities and villages	586	26.02	379	30	43	19	74	22	173	8	8	2	104	39	64
School districts	807	(5)	660						660					17	130
Towns	411	(5)	378	54	10	5	278	27	3	1				5	28
COLUMBIA	3,278	77.86	2,048	254	95	121	608	206	729	5	9	21	57	185	988
County	1,440	34.20	698	158	14	87	228	195	16					97	645
Cities and villages	607	32.36	399	44	51	28	69	6	176	5	8	12	57	38	113
School districts	761	(5)	535						535					42	184
Towns	470	(5)	416	52	30	6	311	5	2		1	9		8	46
CORTLAND	2,208	68.79	1,552	127	78	79	384	188	679	13	3	1	85	160	411
County	716	22.31	476	75	18	59	178	135	11					39	201
Cities and villages	790	38.66	541	30	55	19	72	44	306	11	3	1	85	90	74
School districts	506	(5)	361						361					26	119
Towns	196	(5)	174	22	5	1	134	9	1	2				5	17
DELAWARE	3,033	73.68	2,069	183	62	53	542	177	1,039	2	4	7	25	167	772
County	820	19.92	340	92	20	39	28	147	12			2		56	424
Cities and villages	273	20.17	160	30	33	7	84			1	4	1	25	41	47
School districts	1,323	(5)	1,025						1,025					49	249
Towns	617	(5)	544	61	9	7	430	30	2	1		4		21	52
DUTCHESS	7,357	68.25	4,613	505	405	386	806	620	1,736	28	71	56	198	487	2,059
County	2,022	18.76	821	272	33	50	64	385	17					79	1,122
Cities and villages	3,630	57.36	2,389	146	327	326	294	234	912	26	70	54	198	340	703
School districts	1,036	(5)	804						804					49	183
Towns	669	(5)	599	87	45	10	448	1	3	2	1	2		19	51
ERIE	73,262	93.42	47,113	3,955	7,185	4,518	5,356	6,282	14,952	488	1,694	2,653	1,892	6,915	17,342
County	10,733	13.69	6,776	1,419	223	177	1,137	3,101	8		146	565		1,055	2,902
Cities and villages	54,279	80.24	34,388	2,015	6,473	3,765	2,777	3,179	12,090	488	1,512	2,089	1,892	4,848	13,151
School districts	4,154	(5)	2,839						2,839					362	953
Towns	4,096	(5)	3,110	521	489	576	1,442	2	15		36	29		650	336
ESSEX	3,309	96.47	2,436	296	66	63	585	229	865	2	252	78	114	145	614
County	904	26.36	480	174	7	5	63	171	11			49		48	376
Cities and villages	393	37.44	218	23	42	11	112			1	5	24	114	18	43
School districts	976	(5)	851						851					63	62
Towns	1,036	(5)	887	99	17	47	410	58	3	1	247	5		16	133

5 *Not computed.*

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[*Totals expressed in thousands*]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	*Per capita*	Operation and maintenance of general departments									Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
FRANKLIN	$3,224	$69.93	$2,073	$212	$98	$95	$505	$208	$931	$3	$14	$7	$153	$145	$853
County	957	20.76	392	99	13	48	65	158	9					31	534
Cities and villages	584	22.80	310	38	76	42	132			3	13	6	153	40	81
School districts	1,141	(5)	920						920					59	162
Towns	542	(5)	451	75	9	5	308	50	2		1	1		15	76
FULTON	2,808	60.00	2,022	206	195	120	380	154	930	12	24	1	135	99	552
County	667	14.25	381	100	28	47	79	116	11					12	274
Cities and villages	1,563	41.78	1,198	85	166	70	162	29	663	12	10	1	135	69	161
School districts	384	(5)	255						255					13	116
Towns	194	(5)	188	21	1	3	139	9	1		14			5	1
GENESEE	2,560	56.14	2,024	194	125	68	473	237	904		8	15	72	130	334
County	540	11.84	341	82	18	13	54	155	15			4			199
Cities and villages	1,059	40.36	807	67	105	44	140	56	378		7	10	72	89	91
School districts	580	(5)	510						510					38	32
Towns	381	(5)	366	45	2	11	279	26	1		1	1		3	12
GREENE	2,369	91.79	1,358	204	60	26	382	128	551	3		4	70	102	839
County	625	24.22	299	128	15	7	16	117	15			1		43	283
Cities and villages	790	77.64	139	17	31	14	72			2		3	70	46	535
School districts	551	(5)	535						535					5	11
Towns	403	(5)	385	59	14	5	294	11	1	1				8	10
HAMILTON	760	193.43	375	83	3	17	173	24	67		8		15	63	307
County	292	74.32	87	44	2		14	24	3					42	163
Cities and villages	36	137.93	10	2		1	7						15	7	4
School districts	98	(5)	64						64					8	26
Towns	334	(5)	214	37	1	16	152				8			6	114
HERKIMER	4,304	67.24	2,778	312	175	180	499	294	1,265	19	29	5	247	468	811
County	1,149	17.95	504	149	19	85	30	212	9					162	483
Cities and villages	1,338	29.33	724	82	147	87	149	24	183	19	28	5	247	128	239
School districts	1,224	(5)	1,072						1,072					99	53
Towns	580	(5)	475	81	6	8	320	58	1		1			69	36
Other civil divisions	13	(5)	3		3									10	

JEFFERSON	6,111	72.92	4,186	377	281	175	966	482	1,756	20	43	86	210	338	1,377
County	1,431	17 08	857	192	23	57	254	309	17			5		26	548
Cities and villages	2,573	47.23	1,607	112	236	110	260	134	629	19	42	65	210	215	541
School districts	1,355	(5)	1,108						1,108					68	179
Towns	718	(5)	605	73	13	8	452	39	2	1	1	16		4	109
Other civil divisions	34	(5)	9		9									25	
KINGS [7]															
LEWIS	1,957	83.46	1,277	130	27	33	396	101	571	4	2	13	21	100	559
County	733	31 26	279	79	2	20	77	82	7			12		15	439
Cities and villages	135	16.64	76	7	8	9	46			4	2		21	5	33
School districts	634	(5)	564						563					43	28
Towns	407	(5)	346	44	4	4	273	19	1			1		2	59
Other civil divisions	48	(5)	13		13									35	
LIVINGSTON	2,278	60.42	1,704	175	60	45	497	200	716	5	3	3	54	111	400
County	607	16 10	391	86	18	21	94	164	8					19	197
Cities and villages	339	19.53	204	26	34	19	120			1	2	2	54	35	46
School districts	859	(5)	705						705					54	100
Towns	473	(5)	404	63	8	5	283	36	3	4	1	1		3	66
MADISON	3,232	81 21	2,036	218	99	53	495	198	957	3	9	4	105	183	908
County	793	19.92	403	123	18	14	86	150	12					18	372
Cities and villages	833	37.92	512	44	74	32	132	21	194	3	9	3	105	104	112
School districts	1,217	(5)	750						750					58	409
Towns	389	(5)	371	51	7	7	277	27	1			1		3	15
MONROE	44,584	102 23	28,529	2,402	3,524	2,794	2,509	4,765	9,272	281	1,249	1,733	898	4,216	10,941
County	7,466	17.12	4,360	1,090	508	464	128	1,585	46		151	388		279	2,827
Cities and villages	31,864	89.83	20,992	1,004	2,774	2,106	1,766	3,000	7,623	279	1,096	1,344	898	2,935	7,039
School districts	2,365	(5)	1,597						1,597					213	555
Towns	2,889	(5)	1,580	308	242	224	615	180	6	2	2	1		789	520
MONTGOMERY	4,406	72.95	2,723	255	226	233	414	283	1,223	10	18	63	156	206	1,321
County	851	14 09	477	132	17	95	62	165	6					26	348
Cities and villages	2,691	56.72	1,448	73	205	132	134	79	748	10	16	51	156	140	947
School districts	526	(5)	468						468					33	25
Towns	338	(5)	330	50	4	6	218	39	1			12		7	1
NASSAU	45,497	136.50	23,197	2,990	4,138	2,219	3,568	1,396	8,348	41	254	243	928	3,810	17,562
County	11,921	35.77	4,763	1,180	1,343	343	835	901	46			115		1,082	6,076
Cities and villages	12,576	73 50	5,312	913	1,600	940	1,250	47	256	41	147	118	928	1,030	5,306
School districts	12,958	(5)	8,043						8,043					1,473	3,442
Towns	8,042	(5)	5,079	897	1,195	936	1,483	448	3		107	10		225	2,738
NEW YORK [7]															

[5] Not computed.
[7] Tabulated as municipal; included in the city of Greater New York.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—*Continued*

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments										Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous	Operation and maintenance of public-service enterprises	
NIAGARA	$12,177	$78.76	$7,618	$735	$925	$661	$867	$792	$3,189	$45	$207	$206	$357	$1,042	$3,160
County	2,060	13.32	1,100	301	60	168	185	374	11			1			960
Cities and villages	9,155	72.94	5,752	388	847	493	506	397	2,676	43	207	205	357	985	2,061
School districts	584	(5)	491						491					21	72
Towns	378	(5)	275	46	18	10	176	21	2	2				36	67
ONEIDA	13,116	65.09	9,644	929	1,209	860	1,253	1,049	3,836	100	133	275	86	871	2,515
County	2,359	11.71	1,624	443	63	309	87	681	41					54	681
Cities and villages	8,088	49.65	5,903	385	1,132	544	662	328	2,349	98	131	274	86	742	1,357
School districts	1,813	(5)	1,443						1,443					74	296
Towns	856	(5)	674	101	14	7	504	40	3	2	2	1		1	181
ONONDAGA	25,269	84.17	16,182	1,583	2,145	1,434	1,798	2,204	5,640	155	309	914	607	1,987	6,493
County	4,134	13.77	2,766	812	132	283	625	744	36			134		73	1,295
Cities and villages	17,515	71.61	10,893	643	1,972	1,138	784	1,203	3,912	154	308	779	607	1,719	4,296
School districts	2,658	(5)	1,689						1,689					156	813
Towns	962	(5)	834	128	41	13	389	257	3	1	1	1		39	89
ONTARIO	3,329	60.97	2,411	253	145	96	609	201	1,068	6	30	3	76	121	721
County	806	14.76	488	132	31	58	38	200	29					30	288
Cities and villages	1,285	39.47	893	70	108	33	188		456	6	30	2	76	70	246
School districts	765	(5)	581						581					20	164
Towns	473	(5)	449	51	6	5	383	1	2			1		1	23
ORANGE	8,455	63.96	5,480	633	481	335	1,065	430	2,332	35	64	85	230	475	2,270
County	1,766	13.36	865	309	48	62	105	314	27					56	845
Cities and villages	4,022	46.96	2,638	204	393	253	424	73	1,110	34	63	84	230	300	854
School districts	1,818	(5)	1,211						1,211					115	492
Towns	849	(5)	766	120	40	20	536	43	4	1	1	1		4	79
ORLEANS	1,906	66.18	1,240	146	68	33	272	130	577	3	5	6	81	107	478
County	487	16.91	280	92	13	10	57	99	9					35	172
Cities and villages	307	23.23	171	20	50	21	67			2	5	6	81	28	27
School districts	861	(5)	567						567					37	257
Towns	251	(5)	222	34	5	2	148	31	1	1				7	22

OSWEGO	4,690	67.34	3,675	416	232	198	923	523	1,317	27	27	12	150	216	649
County	1,281	18.39	860	217	40	142	249	198	14					13	408
Cities and villages	2,107	48.26	1,630	147	189	50	309	284	590	25	26	10	150	155	172
School districts	779	(5)	711						711					44	24
Towns	523	(5)	474	52	3	6	365	41	2	2	1	2		4	45
OTSEGO	3,379	72.20	2,150	183	96	47	539	155	1,077	24	14	15	74	135	1,020
County	1,003	21.43	343	89	26	26	73	118	11					65	595
Cities and villages	747	34.77	523	52	63	15	86	15	245	23	13	11	74	36	114
School districts	1,149	(5)	820						820					32	297
Towns	480	(5)	464	42	7	6	380	22	1	1	1	4		2	14
PUTNAM	2,007	141.34	844	155	36	26	241	91	295				12	134	1,017
County	1,085	76.41	228	91	14	15	17	91						94	763
Cities and villages	69	17.81	45	6	10	6	23						12	5	7
School districts	395	(5)	294						294					23	78
Towns	458	(5)	277	58	12	5	201		1					12	169
QUEENS [7]															
RENSSELAER	8,234	68.11	5,772	672	847	573	765	1,052	1,624	19	97	123	157	582	1,723
County	2,312	19.12	1,489	358	65	203	45	792	16			10		99	724
Cities and villages	4,495	48.72	3,080	257	762	361	332	234	906	19	97	112	153	424	838
School districts	799	(5)	701						701					34	64
Towns	521	(5)	499	57	17	9	388	26	1			1		6	16
Other civil divisions	107	(5)	3		3								4	19	81
RICHMOND [7]															
ROCKLAND	3,844	62.00	2,717	374	248	139	538	222	1,174	10	2	10	73	202	852
County	948	15.29	545	209	10	73	46	199	8					71	332
Cities and villages	860	29.10	534	60	162	60	231			10	1	10	73	37	216
School districts	1,475	(5)	1,163						1,163					90	222
Towns	561	(5)	475	105	76	6	261	23	3		1			4	82
ST. LAWRENCE	5,070	55.47	3,450	306	192	67	748	405	1,672	27	10	23	128	265	1,227
County	1,280	14.00	615	122	36	19	101	318	18			1		59	606
Cities and villages	1,160	25.58	671	80	129	31	181	7	211	13	9	10	128	91	270
School districts	1,631	(5)	1,441						1,441					87	103
Towns	999	(5)	723	104	27	17	466	80	2	14	1	12		28	248
SARATOGA	4,637	72 57	3,297	371	309	207	723	400	1,243	1	39	4	128	518	694
County	1,168	18.28	709	191	31	104	111	263	9					66	393
Cities and villages	1,546	41.83	1,259	105	174	98	287	80	473	1	38	3	128	85	74
School districts	1,017	(5)	753						753					53	206
Towns	518	(5)	484	75	17	5	325	57	3		1	1		13	21
Other civil divisions	388	(5)	87		87									301	

[5] Not computed.

[7] Tabulated as municipal; included in the city of Greater New York.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER *CAPITA* TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
SCHENECTADY	$10,840	$84 89	$7,036	$634	$925	$911	$636	$633	$2,835	$47	$99	$316	$207	$684	$2,913
County	1,298	10.16	836	289	48	150	65	269	11			4		58	404
Cities and villages	8,265	79.46	5,289	295	832	745	405	337	2,218	47	98	312	207	523	2,236
School districts	952	(5)	605						605					78	269
Towns	325	(5)	306	50	45	16	166	27	1		1			15	4
SCHOHARIE	1,637	83. 24	994	138	25	14	279	61	468		2	7	39	60	544
County	487	24. 76	208	93	7	8	37	60	3					26	253
Cities and villages	141	25. 25	79	12	16	3	44				2	2	39	10	13
School districts	721	(5)	464						461					23	234
Towns	288	(5)	243	32	2	3	198	1	1			5		1	44
SCHUYLER	1,098	85. 06	659	72	19	7	143	84	324	1	2	7	73	60	306
County	320	24. 79	134	42	8	4	17	53	9			1		29	157
Cities and villages	148	28. 83	62	9	11	1	33			1	2	5	73	9	4
School districts	466	(5)	315						315					20	131
Towns	164	(5)	148	21		2	93	31				1		2	14
SENECA	1,271	50. 84	900	105	43	29	207	118	397	2	2	3	49	107	209
County	320	12. 80	178	56	6	5	19	88	4					17	125
Cities and villages	253	21. 07	129	17	36	14	56			1	2	3	49	49	26
School districts	464	(5)	392						392					38	34
Towns	234	(5)	207	32	1	10	132	30	1	1				3	24
STEUBEN	5,564	67. 04	3,471	370	208	143	662	363	1,688	13	18	6	215	289	1,598
County	1,599	19. 27	661	203	35	68	69	284	11					69	869
Cities and villages	2,092	40. 85	1,226	103	165	67	213	31	614	13	16	4	215	156	495
School districts	1,246	(5)	1,060						1,060					48	138
Towns	627	(5)	524	64	8	8	389	48	3		2	2		7	96

SUFFOLK	14,974	88 24	10,038	1,302	1,629	348	2,473	507	3,663	12	64	40	86	861	3,989
County	3,017	17.78	1,439	466	211	160	97	476	29					173	1,400
Cities and villages	1,506	38 21	1,083	147	344	62	456			9	34	31	86	90	247
School districts	5,520	(5)	3,623						3,623					427	1,470
Towns	4,931	(5)	3,893	689	1,074	126	1,920	31	11	3	30	9		166	872
SULLIVAN	2,585	72.61	1,770	261	107	31	482	102	782	1		4	53	100	662
County	739	20.76	320	158	19		41	85	17					23	396
Cities and villages	290	33.19	134	21	29	21	61					2	53	21	82
School districts	848	(5)	763						763					44	41
Towns	708	(5)	553	82	59	10	380	17	2	1		2		12	143
TIOGA	1,721	66.96	1,248	134	41	17	256	202	577	4	8	9	22	39	412
County	479	18 64	296	82	2	11	17	178	6					4	179
Cities and villages	184	14.12	140	18	35	3	67			2	7	8	22	8	14
School districts	801	(5)	570						570					25	206
Towns	257	(5)	242	34	4	3	172	24	1	2	1	1		2	13
TOMPKINS	3,145	74 00	1,936	185	123	138	359	191	900		21	19	82	110	1,017
County	696	16 38	347	83	15	56	69	92	15			17		8	341
Cities and villages	1,506	58.08	912	74	107	78	112	83	436		21	1	82	77	435
School districts	674	(5)	448						448					24	202
Towns	269	(5)	229	28	1	4	178	16	1			1		1	39
ULSTER	5,220	64.44	3,314	404	259	190	812	377	1,234	10	22	6	129	151	1,626
County	1,713	21.15	551	204	21	26	105	173	21			1		19	1,143
Cities and villages	1,844	45.74	1,350	87	192	148	301	169	420	8	21	4	129	85	280
School districts	985	(5)	789						789					30	166
Towns	678	(5)	624	113	46	16	406	35	4	2	1	1		17	37
WARREN	3,211	92 80	2,037	244	182	155	442	264	715	3	28	4	95	232	847
County	872	25.20	459	118	4	88	39	198	12					46	367
Cities and villages	1,361	68 92	827	84	116	60	174	59	307		26	1	95	74	365
School districts	544	(5)	394						394					41	109
Towns	354	(5)	339	42	44	7	229	7	2	3	2	3		9	6
Other civil divisions	80	(5)	18		18									62	
WASHINGTON	2,509	53.61	1,920	172	92	33	443	230	911	6	7	26	37	171	381
County	707	15.11	386	89	13	19	26	229	10					21	300
Cities and villages	369	14.92	252	28	63	10	116			5	6	24	37	49	31
School districts	994	(5)	899						899					55	40
Towns	388	(5)	372	55	5	4	301	1	2	1	1	2		6	10
Other civil divisions	51	(5)	11		11									40	
WAYNE	3,264	65.02	2,188	214	97	51	502	245	1,046	7	11	15	102	161	813
County	651	12.97	340	98	16	17	8	188	9			4			311
Cities and villages	452	21.52	272	47	50	28	125			2	10	10	102	36	42
School districts	1,521	(5)	1,035						1,035					113	373
Towns	640	(5)	541	69	31	6	369	57	2	5	1	1		12	87

[5]Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
WESTCHESTER	$95,757	$173.76	$42,222	$4,857	$6,614	$3,705	$4,103	$3,719	$15,241	$322	$2,763	$898	$1,596	$10,285	$41,654
County	27,803	50.45	6,837	1,478	117	304	354	2,554	29		2,001			3,581	17,385
Cities and villages	45,536	97.90	24,510	2,283	5,400	3,039	2,783	659	8,475	318	660	893	1,596	4,643	14,787
School districts	11,852	(1)	6,731						6,731					992	4,129
Towns	10,566	(1)	4,144	1,096	1,097	362	966	506	6	4	102	5		1,069	5,353
WYOMING	2,041	70.96	1,375	126	50	25	359	163	636	7	6	3	106	110	450
County	564	19.61	323	65	14	13	66	145	20					34	207
Cities and villages	478	33.41	157	22	33	8	85			2	6	1	106	30	185
School districts	675	(1)	615						615					38	22
Towns	324	(1)	280	39	3	4	208	18	1	5		2		8	36
YATES	1,276	75.50	755	63	25	19	203	91	343		1	10	106	62	353
County	330	19.53	149	36	8	12	9	75	6			3		16	165
Cities and villages	232	32.48	79	14	17	5	36				1	6	106	21	26
School districts	506	(1)	336						336					25	145
Towns	208	(1)	191	13		2	158	16	1			1			17

[1] Not computed.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY OR VILLAGE	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
Grand total	$976,060	$88.02	$625,824	$58,476	$118,303	$66,312	$50,243	$55,284	$204,684	$5,477	$18,718	$48,327	$32,571	$108,915	$210,750
30,000 population and over	901,270	96.20	584,266	53,670	109,823	62,116	39,936	53,691	194,413	5,001	17,896	47,720	25,101	100,426	191,477
New York	710,127	100.15	464,261	46,677	88,781	49,298	30,958	42,865	147,946	3,454	13,355	40,927	18,837	83,234	143,795
Buffalo	50,279	87.00	31,942	1,716	6,000	3,500	2,223	3,126	11,394	460	1,478	2,045	1,506	4,245	12,586
Rochester	31,132	93.77	20,701	950	2,717	2,056	1,646	3,000	7,623	276	1,092	1,341	701	2,857	6,873
Syracuse	16,472	77.30	10,480	579	1,860	1,102	604	1,203	3,912	143	304	773	414	1,643	3,935
Yonkers	13,829	99.63	8,772	722	1,686	1,298	463	393	3,492	54	255	409	471	1,417	3,169
Albany	11,856	91.84	5,674	377	1,356	673	552	268	1,737	128	290	293	562	1,405	4,215
Utica	5,740	56.11	4,405	290	913	420	417	198	1,723	82	116	246	1	585	749
Schenectady	7,882	81.93	5,187	273	797	730	380	337	2,218	45	95	312	182	485	2,028
Niagara Falls	6,550	83.87	3,839	226	591	400	307	95	1,820	41	186	173	173	715	1,823
Binghamton	4,848	62.23	3,725	197	635	236	279	625	1,463	42	60	188	190	335	598
Troy	3,714	50.95	2,613	210	672	335	225	218	739	18	91	105	129	357	615
Mount Vernon	6,324	99.12	3,635	228	652	351	233	127	1,773	63	71	137	267	710	1,712
New Rochelle	7,813	139.02	4,334	293	893	465	333	63	1,902	51	145	189	----------	645	2,834
Elmira	2,608	54.79	1,981	132	300	142	228	225	733	20	66	135	292	162	173
Jamestown	3,440	74.95	1,879	98	295	108	132	231	915	----------	29	71	511	248	802
Poughkeepsie	2,647	65.20	1,867	105	236	303	163	194	724	26	68	48	162	272	346
White Plains	6,284	167.13	2,773	270	558	169	218	76	1,308	35	67	72	239	537	2,735
Auburn	1,670	45.50	1,171	75	229	93	118	62	511	13	20	50	120	58	321
Amsterdam	2,407	68.77	1,306	50	176	118	64	79	748	9	13	49	95	103	903
Rome	1,730	52.27	1,095	64	134	86	97	129	536	15	9	25	44	100	491
Watertown	2,085	64.55	1,354	72	180	96	135	134	629	16	34	58	121	174	436
Newburgh	1,833	58.38	1,272	66	162	137	161	43	567	10	52	74	84	139	338

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in *thousands*]

CITY OR VILLAGE	GOVERNMENTAL-COST PAYMENTS													
			Operation and maintenance of general departments											
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous	Operation and maintenance of public-service enterprises	Interest	Outlays
8,000 to 30,000 population	*$44,300*	*$52.76*	*$26,539*	*$2,587*	*$4,566*	*$2,615*	*$4,307*	*$1,570*	*$9,816*	*$296*	*$501*	*$281*	*$3,418*	*$3,735*	*$10,608*
Kingston	1,673	59.12	1,237	76	162	144	236	169	420	8	19	3	98	67	271
Lackawanna	1,320	52.80	1,116	89	210	106	207	33	434	11	13	12		147	58
Port Chester	1,109	46.79	520	76	164	100	118			16	46			157	432
Lockport	1,407	59.87	1,048	64	122	43	94	212	431		13	19	105	97	157
Cohoes	898	38.54	560	64	131	49	67	24	203	1	13	8	131	136	71
Gloversville	939	40.30	768	50	110	49	84	17	443	5	9	1	69	37	65
Oswego	1,222	53.95	992	90	112	13	188	197	357	18	12	5	97	69	64
Olean	1,212	55.34	879	48	81	115	78	24	517		11	5	78	118	137
Middletown	1,074	49.27	695	64	119	76	52	15	337	19	8	5	42	71	266
Ithaca	1,399	65.68	858	66	95	74	83	83	436		20	1	77	71	393
North Tonawanda	1,093	55.77	808	89	127	36	75	90	375		6	10	53	158	76
Glens Falls	1,313	69.47	797	76	111	59	159	59	301		25	1	95	72	349
Kenmore	470	25.00	257	59	50	65	54			10	3	16	78	100	35
Batavia	862	47.89	692	51	88	38	66	56	378		5	10	38	72	60
Dunkirk	1,278	71.79	663	44	81	50	46	25	376	6	11	24	271	73	271
Ogdensburg	674	38.96	413	43	62	12	56	7	211	9	5	8	40	41	180
Peekskill	682	39.42	314	26	118	52	104			3	8	3	105	102	161
Freeport	1,628	95.20	405	83	123	91	81				10	17	417	109	697
Hempstead	919	53.74	433	95	140	86	95			13	4		66	56	364
Endicott	425	25.30	335	20	69	175	51			18	2		53	20	17
Hornell	766	46.42	504	26	64	20	47	10	327	4	6		66	61	135
Geneva	685	42.02	530	38	65	22	76		299	5	25		44	45	66
Watervliet	544	33.79	426	36	85	30	48	14	208		3	2	70	46	2
Ossining	886	55.72	341	35	70	121	106				8	1	60	77	408
Corning	899	56.98	539	50	65	34	65	21	287	7	8	2	52	68	240
Cortland	712	45.54	504	25	48	19	49	44	306	10	2	1	49	86	73
Rockville Center	*1,646*	*109.73*	398	70	130	116	67				15		*184*	136	928

Johnson City	367	25.49	152	23	49	27	40			9	3	1	52	16	147
Plattsburg	455	32.97	336	24	37	14	51	22	173	6	8	1	50	34	35
Lynbrook	601	45.19	260	39	91	65	49			12		4		45	296
Saratoga Springs	891	67.66	787	70	129	52	174	68	265		27	2	70	33	1
Tonawanda	951	72.60	521	52	102	27	45	20	262	1	4	8	49	143	238
Oneonta	552	43.46	423	33	43	11	45	15	245	19	12		44	20	65
Mamaroneck	1,869	147.17	558	85	156	50	203			14	24	26		172	1,139
Fulton	723	58 02	551	45	67	36	63	87	233	5	12	3	34	75	63
Hudson	494	39.84	347	34	46	24	37	6	176	5	7	12	33	29	85
Beacon	657	54.30	385	24	40	21	71	40	188			1	17	51	204
Glen Cove	1,381	116.05	648	52	102	55	81	37	256	6	15	44		80	653
Valley Stream	677	57.42	214	36	52	50	71					5		48	415
Floral Park	257	25.18	223	35	69	31	74			4	9	1		22	42
Massena	159	13.95	78	11	29	7	30				1		29	17	35
Rensselaer	659	58.32	398	36	76	19	77	16	167		2	5		55	206
Little Falls	512	46 11	332	35	30	14	33	24	183	5	5		39	36	105
Johnstown	555	51.38	399	32	51	20	56	12	220	7	1		53	27	76
Scarsdale	988	92.34	490	120	144	61	140			15	10		107	105	286
Oneida	496	46 79	362	26	47	11	55	21	194	1	6	1	32	88	14
Herkimer	326	31 21	122	12	45	29	26			5	4	1	102	43	59
Port Jervis	689	66.89	380	29	45	28	55	15	206			2	41	61	207
Ilion	220	22.24	156	15	44	30	43			8	16		26	24	14
Salamanca	575	59.90	360	25	34	9	53	75	150	4	10		124	29	62
Rye	443	47.63	330	37	142	42	101			5		3		92	21
Mineola	301	33.44	148	48	7	43	50						24	47	82
Malone	128	14 55	96	9	30	7	48				1	1	14	12	6
Saranac Lake	261	30.71	153	24	26	26	62			2	9	4	40	21	47
Norwich	348	41.43	299	20	31	11	22	12	196		5	2		20	29
2,500 to 8,000 population	19,505	37 83	9,759	1,392	2,691	1,229	3,494	22	365	126	232	208	2,505	1,964	5,277
Solvay	277	34 69	138	20	62	15	35			6			106	33	
Mechanicville	363	45.81	299	16	20	12	28	12	208		2	1	27	32	5
Newark	149	19.48	93	16	18	18	36			2	3		37	6	13
Canandaigua	360	47.74	267	17	34	9	45		157	1	3	1	19	15	59
Scotia	376	50.56	96	21	33	15	22			2	3		25	47	208
North Tarrytown	325	43.82	186	31	77	24	50				1	3	63	50	26
Garden City	1,037	144.43	457	39	100	140	154				24		80	48	452
Hastings-on-Hudson	473	66.65	146	21	61	25	35			1	3			23	304
Lancaster	161	22.87	95	13	15	19	44					4	38	22	6
Patchogue	206	30 03	142	16	49	12	56				5	4		7	57

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY OR VILLAGE	GOVERNMENTAL-COST PAYMENTS														
			Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
2,500 to 8,000 population—Continued															
Tarrytown	$469	$68.56	$225	$35	$88	$21	$60			$17	$3	$1	$39	$43	$162
East Rochester	157	23.69	71	18	9	11	28			1	3	1	34	23	29
Depew	123	18.82	89	18	26	9	33				1	2		18	16
Hudson Falls	97	15.04	77	8	16	3	28			2	1	19		12	8
Seneca Falls	167	25.92	78	11	18	13	33				1	2	31	32	26
Bronxville	379	59.34	198	25	78	23	53			10		9		71	110
Tuckahoe	284	46.27	148	29	45	37	32			3	2			34	102
Medina	118	19.44	76	8	22	10	31				5		39	3	
Long Beach	1,948	334.88	789	149	270	128	109	$10			51	12	93	307	759
Fredonia	137	23.56	75	10	12	7	43			1	1	1	13	22	27
Dobbs Ferry	523	91.10	151	31	38	21	58			1		2		22	350
Wellsville	297	52.34	132	10	14	67	38				3		123	15	27
Waverly	85	15.01	60	9	14	1	31			1	3	1	19	6	
Haverstraw	121	21.53	109	14	31	11	48			2		3		6	6
Nyack	199	36.91	120	13	28	13	58			3		5	55	2	22
Penn Yan	176	33.03	60	11	15	4	24				1	5	103	8	5
Larchmont	342	159.41	347	31	79	44	149			15	3	26	41	128	326
Tupper Lake	140	26.56	39	3	16	8	8			1	3		97	4	
Whitehall	85	16.37	39	5	13	4	14				2	1	14	22	10
Mount Kisco	255	49.74	132	39	38	10	39			3	3		64	33	26
Catskill	706	138.92	77	7	20	11	37					2	63	31	535
Cedarhurst	117	23.10	105	18	47	13	25				2			12	
Elmira Heights	49	9.68	47	12	11	2	22								2
Dansville	87	17.65	56	8	8	8	30				1	1	12	9	10
Pelham Manor	335	68.26	212	24	103	38	45					2		49	74
North Pelham	231	47.24	126	16	39	15	54			2				27	78
Albion	125	25.63	71	8	23	8	24			2		6	15	16	23
East Aurora	183	38.01	59	9	16	11	20			1	2		21	22	81
Hoosick Falls	70	14.72	42	6	10	6	16				3	1	16	7	5
Owego	61	12.86	59	7	16	1	23			1	4	7		2	

Hamburg	143	30 23	85	15	19	7	38			3	2	1	22	36	
East Syracuse	91	19.59	66	10	11	11	33			1			9	16	
Fairport	176	38.23	39	5	7	15	12						79	16	42
Ballston Spa	90	19.60	68	7	9	25	25			1	1		11	9	2
Pleasantville	340	74.89	148	38	35	25	40			5	4	1	28	70	94
Le Roy	98	21.90	77	9	13	5	48				2		14	4	3
Carthage	89	19.96	56	7	14	3	29			1	2		13	8	12
Amityville	107	24.12	96	8	47	2	36			3				11	
Williston Park	116	26.20	37	14	3	9	11						11	12	56
Babylon	134	30.86	110	13	37	1	51				5	3		10	14
East Rockaway	111	25.58	93	19	41	12	14			2	2	3		15	3
Green Island	84	19.40	45	5	24	3	11					2	22	14	3
Walden	62	14.48	50	10	10	4	23			1	1	1	10	2	
Canastota	117	27.63	55	9	11	15	19				1		11	6	45
Perry	74	17.49	47	8	8	5	23				3		18	9	
Frankfort	79	18.80	19	3	8	2	6						34	7	19
Potsdam	100	24 18	68	8	12	6	39			2	1		17	7	8
Saugerties	72	17.73	48	4	12	1	28				2	1	11	13	
Waterloo	72	17.79	39	5	15	1	15			1	1	1	17	16	
Lindenhurst	73	18.07	67	12	25	1	29							6	
Bath	141	35 12	40	6	17	1	15				1		75	6	20
Gouverneur	76	17.43	38	8	10	2	15			1	1	1	16	7	9
Great Neck	45	11.22	44	13	10	2	17					2		1	
New York Mills	70	17.47	52	4	21	4	23							10	8
Lyons	111	28.06	58	10	11	8	26				2	1	20	14	19
Spring Valley	145	36.73	92	6	30	11	43			2				15	38
Fort Edward	59	15.32	38	5	7	1	20			1		4	5	4	12
Baldwinsville	95	24 71	27	4	8	1	14						14	6	48
Suffern	83	22.09	59	7	19	7	25					1	18	5	1
Southampton	134	35.86	117	14	37	2	47			5	3	9		6	11
Ticonderoga	103	27.99	58	6	10	4	38						19		26
Falconer	67	18.72	62	10	8		40			2	2			5	
Brockport	92	26.20	53	9	17	8	19						29	10	
Walton	47	13.44	43	11	11	1	20							4	
Granville	65	18.66	42	5	11	1	23			2			15	7	1
Sloan	40	11.49	26	5	4	3	13				1			14	
Warsaw	82	23.58	40	5	8	3	21				2	1	3	4	35
Westfield	125	36.06	42	9	9	3	19				1	1	76	7	
Sea Cliff	141	40.80	92	19	19	14	29			2	6	3		7	42
Monticello	158	45.80	50	9	10	9	22						29	9	70
Liberty	95	27.72	61	8	16	11	25					1	20	7	7
Lowville	57	16.65	42	2	4	7	25			3	1		14	1	
Yorkville	38	11.16	32	3	8	12	8					1		6	
Whitesboro	40	11 85	37	4	11	7	13				1	1		3	
Farmingdale	93	27.57	63	11	13	6	33						11	3	16
Dannemora	34	10.16	2	1			1						11	1	20
Wappingers Falls	79	23.68	29	4	9	1	13				2		8	10	32
New Hyde Park	80	24.14	64	10	8	6	40							1	15
Dolgeville	83	25.08	29	3	7	4	14				1		7	7	40
Ellenville	59	17.99	34	3	11	2	18						13	3	9

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY OR VILLAGE	GOVERNMENTAL-COST PAYMENTS													
			Operation and *maintenance* of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
2,500 to 8,000 population—Contd															
Mount Morris	$47	$14.52	$30	$3	$7	$2	$18						$8	$8	$1
Homer	35	10.95	23	1	5		15			$1	$1		9	2	1
Silver Creek	97	30.70	39	7	5	3	22			1	1		6	8	44
Williamsville	184	58 99	54	11	3	7	29			1	3		9	44	77
Irvington	203	66 19	124	17	36	16	43			4	4	$4	39	10	30
Greenport	122	39.84	39	6	14	1	18						60	5	18
Gowanda	82	26.96	36	4	10	5	16				1		13	9	24
Lawrence	278	91.42	145	26	78	2	39							26	107
Watkins Glen	104	35.18	34	6	7	1	13				2	5	65	5	
Elmsford	120	40.89	61	14	24	5	16					2	20	15	24
Lake Placid	192	65 53	74	6	19	1	27				3	18	87	16	15
Waterford	36	12.32	29	2	2	4	15				6			7	
Highland Falls	8	2.75	7	2	1		4							1	
Cooperstown	58	19.94	30	12	7	1	9				1			2	26
Goshen	86	29.75	61	5	22	4	26			2	1	1	21	4	
Mohawk	53	18.69	23	2	5	4	8				1	3	28	2	
West Haverstraw	24	8.47	18	3	6	2	7							1	5
Canton	67	23.74	25	2	8	3	11					1	8	12	22
Sag Harbor	54	19.47	52	4	17	2	21				2	6		2	
Fort Plain	79	28.99	32	6	7	3	16						9	3	35
South Glens Falls	37	13.76	24	3	5	1	15						11	2	
Corinth	98	37.50	29	3	6	3	16				1		2	1	66
Cobleskill	64	24.67	32	5	5	2	19				1		19	3	10
Palmyra	52	20.06	39	6	5	1	18				3	6	6	5	2
Canisteo	26	10 20	24	1	4	2	16			1				2	
Springville	74	29.13	17	3	4	1	7				2		51	5	1
Northport	106	41.93	55	4	16	8	22				5			13	38
Canajoharie	67	26.60	36	3	6	4	21				1	1	17	12	2
Less than 2,500 population	10,985	30.13	5,260	827	1,223	352	2,506	$1	$90	54	89	118	1,547	790	3,388

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	$4,054,020	$3,479,900	$150,571	$423,549	$3,477,233	$271.40
State government	579,864	444,846	----------	135,018	463,068	36.14
Counties [1]	228,929	199,656	----------	29,273	228,511	39.94
Cities and villages [2]	571,530	458,145	58,032	55,353	550,972	137.80
Greater New York	2,352,651	2,076,862	92,539	183,250	1,913,937	269 94
School districts [3]	126,552	125,333	----------	1,219	126,552	(4)
Towns	96,321	87,128	----------	9,193	96,321	(4)
Other civil divisions [5]	98,173	87,930	----------	10,243	97,872	(4)
ALBANY	54,894	48,012	4,179	2,703	52,005	244.48
County	8,037	7,312	----------	725	8,037	37.14
Cities and villages	38,508	32,646	4,179	1,773	36,609	204 53
School districts	1,844	1,802	----------	42	1,844	(4)
Towns	1,201	1,038	----------	163	1,201	(4)
Other civil divisions	5,214	5,214	----------	----------	5,214	(4)
ALLEGANY	3,085	3,427	74	184	3,074	96.18
County	902	800	----------	102	902	23.61
Cities and villages	974	885	74	15	963	60.55
School districts	1,701	1,661	----------	40	1,701	(4)
Towns	108	81	----------	27	108	(4)
BRONX [6]	----------	----------	----------	----------	----------	----------
BROOME	11,603	10,857	40	706	11,475	75.15
County	473	20	----------	453	473	3.10
Cities and villages	8,271	8,020	40	211	8,143	71.11
School districts	2,618	2,617	----------	1	2,618	(4)
Towns	241	200	----------	41	241	(4)
CATTARAUGUS	7,033	6,279	528	226	7,033	96.87
County	2,010	1,960	----------	50	2,010	27.69
Cities and villages	3,736	3,073	528	135	3,736	80.85
School districts	1,183	1,181	----------	2	1,183	(4)
Towns	104	65	----------	39	104	(4)
CAYUGA	2,975	1,921	322	732	2,975	45.95
County	262	95	----------	167	262	4.05
Cities and villages	2,516	1,654	322	540	2,516	58.56
School districts	132	128	----------	4	132	(4)
Towns	65	44	----------	21	65	(4)
CHAUTAUQUA	13,033	10,729	1,083	1,221	12,867	100.21
County	2,235	1,800	----------	435	2,235	17.41
Cities and villages	8,462	6,682	1,083	697	8,296	93.25
School districts	1,966	1,963	----------	3	1,966	(4)
Towns	370	284	----------	86	370	(4)
CHEMUNG	4,767	3,703	723	341	4,759	62.45
County	298	54	----------	244	298	3.91
Cities and villages	3,473	2,664	723	86	3,465	61.40
School districts	911	910	----------	1	911	(4)
Towns	85	75	----------	10	85	(4)
CHENANGO	2,181	1,861	34	286	2,170	62.60
County	719	570	----------	149	719	20.74
Cities and villages	727	600	34	93	716	45.05
School districts	675	640	----------	35	675	(4)
Towns	60	51	----------	9	60	(4)
CLINTON	2,244	2,050	----------	188	2,241	47.48
County	915	808	----------	107	915	19.39
Cities and villages	900	871	----------	29	897	39.82
School districts	352	343	----------	9	352	(4)
Towns	77	34	----------	43	77	(4)

[1] Exclusive of Bronx, Kings, New York, Queens, and Richmond Counties.
[2] Exclusive of Greater New York.
[3] Exclusive of Greater New York and certain other cities and villages in which the schools are under the jurisdiction of the city or village.
[4] Not computed.
[5] Includes New York's portion of the debt of Port of New York Authority, not distributable by counties: $81,243,143, total; $71,000,000, funded or fixed; $10,243,143, all other; and $80,942,143, net.
[6] Tabulated as municipal; included in the city of Greater New York.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
COLUMBIA	$4,239	$3,637	----	$602	$4,239	$100.69
County	2,262	1,753	----	509	2,262	53.73
Cities and villages	888	854	----	34	888	47.33
School districts	908	888	----	20	908	(1)
Towns	181	142	----	39	181	(1)
CORTLAND	2,942	2,689	$86	167	2,942	91.65
County	828	692	----	136	828	25.79
Cities and villages	1,514	1,422	86	6	1,514	74.08
School districts	494	485	----	9	494	(1)
Towns	106	90	----	16	106	(1)
DELAWARE	3,590	3,122	74	394	3,583	87.04
County	1,482	1,173	----	309	1,482	36.00
Cities and villages	720	634	74	12	713	52.68
School districts	943	914	----	29	943	(1)
Towns	445	401	----	44	445	(1)
DUTCHESS	11,035	9,822	620	584	10,953	101.60
County	2,024	1,679	----	345	2,024	18.78
Cities and villages	7,606	6,786	629	191	7,524	118.89
School districts	1,082	1,068	----	14	1,082	(1)
Towns	323	289	----	34	323	(1)
ERIE	170,769	154,965	7,671	8,133	161,145	205.49
County	31,148	26,119	----	5,029	30,847	39.34
Cities and villages	111,007	100,662	7,671	2,674	101,684	150.33
School districts	8,193	8,132	----	61	8,193	(1)
Towns	20,421	20,052	----	369	20,421	(1)
ESSEX	3,603	3,275	----	328	3,616	105.42
County	1,245	998	----	247	1,245	36.30
Cities and villages	566	558	----	8	519	49.45
School districts	1,238	1,221	----	17	1,238	(1)
Towns	614	498	----	116	614	(1)
FRANKLIN	3,681	3,374	64	243	3,681	79.85
County	842	713	----	129	842	18.26
Cities and villages	825	722	64	39	825	32.20
School districts	1,679	1,676	----	3	1,679	(1)
Towns	335	263	----	72	335	(1)
FULTON	2,334	1,757	228	348	2,275	48.61
County	212	70	----	142	212	4.53
Cities and villages	1,801	1,422	228	150	1,742	46.56
School districts	225	182	----	43	225	(1)
Towns	96	83	----	13	96	(1)
GENESEE	2,661	2,048	528	85	2,661	58.36
County	----	----	----	----	----	----
Cities and villages	1,995	1,414	528	53	1,995	76.03
School districts	603	591	----	12	603	(1)
Towns	63	43	----	20	63	(1)
GREENE	2,333	2,157	----	176	2,333	90.40
County	1,113	1,048	----	65	1,113	43.13
Cities and villages	972	909	----	6	972	95.53
School districts	65	49	----	16	65	(1)
Towns	183	94	----	89	183	(1)
HAMILTON	1,791	1,629	----	162	1,791	455.84
County	800	709	----	91	800	203.61
Cities and villages	161	146	----	15	161	616.80
School districts	481	448	----	33	481	(1)
Towns	349	326	----	23	349	(1)
HERKIMER	9,395	9,087	189	169	9,234	144.27
County	3,361	3,321	----	40	3,244	50.68
Cities and villages	2,590	2,357	189	94	2,546	55.82
School districts	1,986	1,954	----	32	1,986	(1)
Towns	1,297	1,294	----	3	1,297	(1)
Other civil divisions	161	161	----	----	161	(1)

(1) Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
JEFFERSON	$7,662	$7,055	$178	$429	$7,467	$89.11
County	726	450		276	726	8.66
Cities and villages	4,804	4,589	178	37	4,609	84 60
School districts	1,394	1,365		29	1,394	(4)
Towns	185	98		87	185	(4)
Other civil divisions	553	553			553	(4)
KINGS [6]						
LEWIS	2,070	1,887		183	2,052	87.52
County	462	372		90	462	19.70
Cities and villages	115	102		13	97	11.96
School districts	923	865		58	923	(4)
Towns	40	18		22	40	(4)
Other civil divisions	530	530			530	(4)
LIVINGSTON	2,404	2,256	45	103	2,404	63 77
County	480	430		50	480	12.73
Cities and villages	734	686	45	3	734	42.29
School districts	1,112	1,105		7	1,112	(4)
Towns	78	35		43	78	(4)
MADISON	4,798	4,603	112	83	4,798	120.55
County	456	456			456	11.31
Cities and villages	2,374	2,228	112	34	2,374	108.07
School districts	1,914	1,889		25	1,914	(4)
Towns	60	36		24	60	(4)
MONROE	111,548	82,275	15,005	14,268	106,349	243.86
County	8,201	7,450		751	8,201	18.81
Cities and villages	80,069	52,252	15,005	12,812	74,870	211.08
School districts	4,886	4,882		4	4,886	(4)
Towns	18,392	17,691		701	18,392	(4)
MONTGOMERY	5,178	4,860	64	254	5,009	82.93
County	521	402		119	521	8.63
Cities and villages	3,754	3,633	64	57	3,585	75.56
School districts	704	694		10	704	(4)
Towns	199	131		68	199	(4)
NASSAU	99,396	90,124	706	8,567	99,389	298 20
County	29,527	24,900		4,627	29,527	88.59
Cities and villages	25,440	22,544	706	2,191	25,433	148.64
School districts	33,467	33,258		209	33,467	(4)
Towns	10,962	9,422		1,540	10,962	(4)
NEW YORK [6]						
NIAGARA	21,131	18,029	2,634	468	20,901	135.19
County						
Cities and villages	19,814	16,780	2,634	400	19,584	156.03
School districts	450	419		31	450	(4)
Towns	867	830		37	867	(4)
ONEIDA	18,557	15,789	1,376	1,392	18,457	91.60
County	1,157	1,069		88	1,157	5.74
Cities and villages	15,870	13,254	1,376	1,240	15,770	96.81
School districts	1,449	1,440		9	1,449	(4)
Towns	81	26		55	81	(4)
ONONDAGA	50,499	35,305	9,179	6,015	50,499	108.22
County	2,541	2,291		250	2,541	8.40
Cities and villages	42,981	28,236	9,179	5,566	42,981	175.74
School districts	3,935	3,861		74	3,935	(4)
Towns	1,042	917		125	1,042	(4)
ONTARIO	3,482	3,264	101	117	3,482	63.77
County	730	705		25	730	13.37
Cities and villages	2,091	1,934	101	56	2,091	94.23
School districts	636	617		19	636	(4)
Towns	25	8		17	25	(4)
ORANGE	11,165	9,850	368	947	11,001	83.21
County	1,314	890		424	1,314	9.94
Cities and villages	6,988	6,134	368	486	6,824	79.67
School districts	2,527	2,526		1	2,527	(4)
Towns	336	300		36	336	(4)

[4] Not computed. [6] Tabulated as municipal; included in the city of Greater New York.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
ORLEANS	$2,192	$2,119	$17	$56	$2,192	$76.11
County	729	687		42	729	25.31
Cities and villages	571	552	17	2	571	43.21
School districts	743	743			743	(4)
Towns	149	137		12	149	(4)
OSWEGO	4,811	3,676	206	929	4,811	69.08
County	254			254	254	3.65
Cities and villages	3,551	2,705	206	640	3,551	81.33
School districts	930	920		10	930	(4)
Towns	76	51		25	76	(4)
OTSEGO	2,845	2,163	55	627	2,839	60.66
County	1,290	790		500	1,290	27.56
Cities and villages	772	694	55	23	766	35.06
School districts	702	647		55	702	(4)
Towns	81	32		49	81	(4)
PUTNAM	3,272	3,268		4	3,272	230.42
County	2,337	2,337			2,337	164.58
Cities and villages	107	107			107	27.31
School districts	540	538		2	540	(4)
Towns	288	286		2	288	(4)
QUEENS [6]						
RENSSELAER	14,418	10,736	1,323	2,359	14,417	119.25
County	3,006	1,661		1,345	3,006	24.86
Cities and villages	9,988	7,719	1,323	946	9,987	108.24
School districts	731	708		23	731	(4)
Towns	119	74		45	119	(4)
Other civil divisions	574	574			574	(4)
RICHMOND [6]						
ROCKLAND	4,969	4,592		377	4,966	80.10
County	1,556	1,356		200	1,556	25.10
Cities and villages	1,177	1,090		87	1,174	39.73
School districts	2,138	2,136		2	2,138	(4)
Towns	98	10		88	98	(4)
ST LAWRENCE	5,615	5,407	107	101	5,615	61.43
County	1,314	1,314			1,314	14.38
Cities and villages	2,000	1,870	107	23	2,000	44.10
School districts	1,664	1,661		3	1,664	(4)
Towns	637	562		75	637	(4)
SARATOGA	13,066	12,530	119	417	13,066	204.48
County	1,407	1,196		211	1,407	22.02
Cities and villages	2,011	1,765	119	127	2,011	54.41
School districts	1,967	1,961		6	1,967	(4)
Towns	276	203		73	276	(4)
Other civil divisions	7,405	7,405			7,405	(4)
SCHENECTADY	16,742	13,385	2,671	686	16,611	130.08
County	1,617	1,517		100	1,617	12.66
Cities and villages	13,196	9,971	2,671	554	13,065	125.61
School districts	1,555	1,549		6	1,555	(4)
Towns	374	348		26	374	(4)
SCHOHARIE	1,372	1,250		122	1,372	69.76
County	626	575		51	626	31.83
Cities and villages	240	234		6	240	42.98
School districts	475	434		41	475	(4)
Towns	31	7		24	31	(4)
SCHUYLER	1,255	1,058		197	1,238	95.90
County	641	455		186	641	49.66
Cities and villages	170	170			153	20.80
School districts	381	377		4	381	(4)
Towns	63	56		7	63	(4)
SENECA	2,248	2,075	60	113	2,248	89.92
County	415	339		76	415	16.60
Cities and villages	947	882	60	5	947	78.86
School districts	809	808		1	809	(4)
Towns	77	46		31	77	(4)

[6] Included in the city of Greater New York

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
STEUBEN	$6,296	$5,918	$141	$237	$6,271	$75.55
County	1,363	1,318		45	1,363	16.42
Cities and villages	3,376	3,187	141	48	3,351	65.43
School districts	1,296	1,271		25	1,296	(1)
Towns	261	142		119	261	(1)
SUFFOLK	20,838	20,538	8	292	20,783	122.47
County	4,388	4,303		85	4,388	25.86
Cities and villages	1,836	1,702	8	126	1,781	45.19
School districts	9,612	9,586		26	9,612	(1)
Towns	5,002	4,947		55	5,002	(1)
SULLIVAN	2,463	2,290	63	110	2,461	69.13
County	288	288			288	8.09
Cities and villages	544	461	63	20	542	62.04
School districts	1,166	1,123		43	1,166	(1)
Towns	465	418		47	465	(1)
TIOGA	984	955		29	984	38.29
County	90	90			90	3.50
Cities and villages	174	168		6	174	13.35
School districts	668	602		6	668	(1)
Towns	52	35		17	52	(1)
TOMPKINS	2,513	2,360		153	2,441	57.44
County	146	146			146	3.44
Cities and villages	1,824	1,697		127	1,752	67.57
School districts	531	515		16	531	(1)
Towns	12	2		10	12	(1)
ULSTER	4,360	3,340	40	980	4,360	53.83
County	788	30		758	788	9.73
Cities and villages	2,139	1,903	40	196	2,139	50.54
School districts	1,067	1,065		2	1,067	(1)
Towns	366	342		24	366	(1)
WARREN	5,278	4,795		483	5,278	152.54
County	1,134	984		150	1,134	32.77
Cities and villages	1,559	1,270		289	1,559	78.94
School districts	791	772		19	791	(1)
Towns	274	249		25	274	(1)
Other civil divisions	1,520	1,520			1,520	(1)
WASHINGTON	3,733	3,519		214	3,733	79.76
County	530	390		140	530	11.32
Cities and villages	935	892		43	935	37.70
School districts	1,190	1,183		7	1,190	(1)
Towns	105	81		24	105	(1)
Other civil divisions	973	973			973	(1)
WAYNE	3,961	3,896		65	3,961	78.90
County	13			13	13	.26
Cities and villages	895	888		7	895	42.62
School districts	2,646	2,644		2	2,646	(1)
Towns	407	364		43	407	(1)
WESTCHESTER	254,357	211,917	6,978	35,462	252,110	467.47
County	96,580	87,742		8,838	96,580	175.25
Cities and villages	119,223	89,943	6,978	22,302	116,976	251.48
School districts	10,610	10,597		13	10,610	(1)
Towns	27,944	23,635		4,309	27,944	(1)
WYOMING	2,756	2,632	33	91	2,752	95.68
County	749	689		60	749	26.04
Cities and villages	677	643	33	1	673	47.03
School districts	1,166	1,161		5	1,166	(1)
Towns	164	139		25	164	(1)
YATES	1,180	1,069	41	70	1,145	67.75
County	391	346		45	391	23.14
Cities and villages	282	222	41	19	247	34.58
School districts	498	498			498	(1)
Towns	9	3		6	9	(1)

[1] Not computed.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	$2,924,181	$2,535,007	$150,571	$238,603	$2,464,909	$222.29
30,000 population and over	2,777,555	2,408,442	139,471	229,642	2,319,623	247.59
New York	2,352,651	2,076,862	92,539	183,250	1,913,937	269.04
Buffalo	98,531	91,047	4,909	1,975	89,703	155.22
Rochester	78,370	50,766	14,843	12,770	73,183	220.43
Syracuse	41,129	26,728	9,167	5,234	41,129	193.00
Yonkers	40,768	27,594	3,127	10,047	40,768	293.72
Albany	34,097	29,102	3,595	1,400	32,108	248.71
Utica	12,681	10,602	1,109	970	12,591	123.08
Schenectady	12,230	9,344	2,332	554	12,114	125.93
Niagara Falls	13,971	12,183	1,467	321	13,741	175.94
Binghamton	7,494	7,271	24	199	7,367	94.57
Troy	8,347	6,312	1,245	790	8,346	114.49
Mount Vernon	17,090	13,878	536	2,676	15,630	244.08
New Rochelle	17,390	9,689	1,367	6,334	17,054	303.45
Elmira	3,440	2,652	703	85	3,432	72.10
Jamestown	5,602	4,048	905	649	5,483	119.46
Poughkeepsie	5,886	5,250	504	132	5,804	142.96
White Plains	13,472	12,160	25	1,287	13,280	353.43
Auburn	2,379	1,574	322	483	2,379	64.82
Amsterdam	2,955	2,860	64	31	2,793	79.80
Rome	2,058	1,627	246	185	2,056	62.11
Watertown	3,790	3,615	175		3,601	111.49
Newburgh	3,215	2,678	267	270	3,115	99.20
8,000 to 30,000 population	84,227	72,250	7,900	4,077	83,295	99.20
Kingston	1,770	1,549	40	181	1,770	62.54
Lackawanna	3,107	2,161	866	80	3,107	124.28
Port Chester	3,593	1,506	1,634	453	3,593	151.60
Lockport	2,129	1,551	573	5	2,129	90.00
Cohoes	2,439	2,317	122		2,439	101.68
Gloversville	1,058	812	146	100	1,043	44.76
Oswego	1,491	1,212	174	105	1,491	65.82
Olean	2,496	2,027	347	122	2,496	113.97
Middletown	1,800	1,624	67	109	1,739	79.77
Ithaca	1,690	1,607		83	1,619	76.01
North Tonawanda	3,387	2,765	562	60	3,387	172.81
Glens Falls	1,559	1,270		289	1,559	82.49
Kenmore	1,722	1,348		374	1,695	90.16
Batavia	1,611	1,034	529	48	1,611	89.50
Dunkirk	1,714	1,643	55	16	1,714	90.28
Ogdensburg	891	784	107		891	51.50
Peekskill	2,256	2,190	46	20	2,155	124.57
Freeport	3,126	2,548	90	488	3,126	182.81
Hempstead	1,156	1,156			1,156	67.60
Endicott	359	349		10	359	21.37
Hornell	1,295	1,119	141	35	1,270	76.97
Geneva	1,388	1,241	101	46	1,388	85.15
Watervliet	969	796	118	55	969	60.19
Ossining	1,647	1,635		12	1,647	103.58
Corning	1,471	1,471			1,471	93.24
Cortland	1,411	1,325	86		1,411	92.22
Rockville Center	2,910	2,910			2,910	194.00
Johnson City	318	302	16		318	22.08
Plattsburg	697	697			697	50.51
Lynbrook	1,169	1,109		60	1,169	87.89
Saratoga Springs	833	782		51	833	63.25
Tonawanda	2,940	1,674	1,175	91	2,472	188.70
Oneonta	448	393	55		448	35.28
Mamaroneck	4,147	4,147			4,147	326.54
Fulton	1,836	1,285	32	519	1,836	147.33
Hudson	704	686		18	704	56.77
Beacon	1,285	1,121	125	39	1,285	106.20
Glen Cove	2,439	2,400		39	2,439	204.96
Valley Stream	1,285	1,190		95	1,285	108.99
Floral Park	491	491			491	43.07

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
8,000 to 30,000 population—Contd.						
Massena	$360	$360			$360	$31.58
Rensselaer	1,380	1,207	$50	$123	1,380	122.12
Little Falls	704	572	132		704	63.39
Johnstown	601	468	82	51	557	51.57
Scarsdale	2,729	2,498	70	161	2,729	255.05
Oneida	1,939	1,813	112	14	1,939	182.92
Herkimer	834	818		16	834	79.84
Port Jervis	1,405	1,342		63	1,405	136.41
Ilion	517	517			517	52.28
Salamanca	589	419	170		589	61.35
Rye	1,979	1,979			1,867	200.75
Mineola	1,082	1,058		24	1,082	120.22
Malone	209	199		10	209	23.75
Saranac Lake	453	389	64		453	53.29
Norwich	409	384	13	12	401	47.74
2,500 to 8,000 population	44,377	38,388	2,689	3,300	44,153	85 63
Solvay	684	684			684	85.65
Mechanicville	691	516	119	56	691	87.20
Newark	304	298		6	301	39 74
Canandaigua	438	438			438	58.08
Scotia	950	620	330		944	126.93
North Tarrytown	1,073	1,020		53	1,073	144.67
Garden City	1,296	1,186		110	1,296	180.50
Hastings-on-Hudson	761	656		105	761	107.23
Lancaster	434	346	72	16	434	61.65
Patchogue	152	138	8	6	152	22.16
Tarrytown	1,039	905		134	1,039	151.88
East Rochester	477	366	111		477	71.08
Depew	326	282		44	326	40.88
Hudson Falls	175	175			175	27.14
Seneca Falls	615	553	60	2	615	95.45
Bronxville	1,540	1,325	76	139	1,520	237.98
Tuckahoe	728	662		66	728	118.61
Medina	53	53			53	8 73
Long Beach	6,981	5,460	611	910	6,981	1,200.10
Fredonia	441	368	73		418	71.90
Dobbs Ferry	652	644		8	652	113.57
Wellsville	276	266	10		276	48.64
Waverly	136	136			136	24.02
Haverstraw	122	112		10	122	21.70
Nyack	339	319		20	336	62.31
Penn Yan	201	146	41	14	166	31.15
Larchmont	2,854	2,490		364	2,821	534.08
Tupper Lake	101	101			101	19.16
Whitehall	461	432		29	461	88.81
Mount Kisco	677	630		47	677	132.05
Catskill	669	669			669	131.64
Cedarhurst	241	222		19	241	47.68
Elmira Heights						
Dansville	174	136	36	2	174	35.31
Pelham Manor	1,125	1,125			1,125	220.22
North Pelham	658	592		66	658	134.56
Albion	302	285	17		302	61.91
East Aurora	438	313	125		438	90.97
Hoosick Falls	131	82	28	21	131	27.55
Owego	26	26			26	5.48
Hamburg	1,060	945	106	9	1,060	224.05
East Syracuse	334	327		7	334	71.89
Fairport	406	406			406	88.18
Ballston Spa	231	221		10	231	50.32
Pleasantville	1,290	1,046	96	148	1,290	284.14
LeRoy	78	78			78	17.43
Carthage	228	218		10	228	51.12
Amityville	195	192		3	195	43.95
Williston Park	288	288			288	65.06
Babylon	240	240			240	55.27

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
2,500 to 8,000 population—Continued						
East Rockaway	$473	$290	----	$183	$473	$108.99
Green Island	260	----	$215	45	260	60.03
Walden	30	26	----	4	30	7.00
Canastota	236	218	----	18	236	55.73
Perry	197	175	22	----	197	46.56
Frankfort	183	183	----	----	175	41.64
Potsdam	168	165	----	3	168	40.62
Saugerties	263	253	----	10	263	64.78
Waterloo	307	305	----	2	307	75.86
Lindenhurst	110	104	----	6	110	27.23
Bath	130	130	----	----	130	32.38
Gouverneur	147	145	----	2	147	36.61
Great Neck	20	20	----	----	20	4.99
New York Mills	243	229	----	14	243	60.66
Lyons	291	291	----	----	291	73.56
Spring Valley	322	277	----	45	322	81.56
Fort Edward	77	74	----	3	77	20.00
Baldwinsville	143	119	----	24	143	37.19
Suffern	92	86	----	6	92	24.40
Southampton	111	111	----	----	111	29.70
Ticonderoga	195	195	----	----	195	52.99
Falconer	106	106	----	----	106	29.62
Brockport	200	197	----	3	200	56.96
Walton	72	72	----	----	72	20.50
Granville	148	141	----	7	148	42.49
Sloan	259	259	----	----	259	74.38
Warsaw	75	75	----	----	75	21.57
Westfield	81	81	----	----	67	19.33
Sea Cliff	160	142	----	18	160	46.30
Monticello	202	119	63	20	202	58.55
Liberty	202	202	----	----	202	76.45
Lowville	13	----	----	13	13	3.80
Yorkville	152	143	6	3	152	44.63
Whitesboro	52	46	6	----	52	15.41
Farmingdale	87	55	----	32	87	25.79
Dannemora	26	6	----	20	26	7.77
Wappingers Falls	201	197	----	4	201	60.25
New Hyde Park	30	15	----	15	30	9.05
Dolgeville	125	63	7	55	121	36.57
Ellenville	62	57	----	5	62	18.90
Mount Morris	169	169	----	----	169	52.19
Homer	40	36	----	4	40	12.52
Silver Creek	171	171	----	----	171	54.11
Williamsville	987	521	411	55	987	316.45
Irvington	213	176	----	37	213	69.45
Greenport	99	99	----	----	99	32.33
Gowanda	155	155	----	----	155	50.95
Lawrence	600	600	----	----	600	197.30
Watkins Glen	108	108	----	----	91	30.78
Elmsford	371	298	----	73	371	126.41
Lake Placid	315	315	----	----	269	91.81
Waterford	104	94	----	10	104	35.60
Highland Falls	24	----	23	1	24	8.25
Cooperstown	36	28	----	8	36	12.38
Goshen	105	105	----	----	105	36.32
Mohawk	30	30	----	----	30	10.58
West Haverstraw	12	9	----	3	12	4.23
Canton	286	286	----	----	286	101.35
Sag Harbor	44	44	----	----	44	15.87
Fort Plain	76	63	----	13	70	25.69
South Glens Falls	44	44	----	----	44	16.36
Corinth	81	81	----	----	81	31.00
Cobleskill	112	107	----	5	112	43.18
Palmyra	104	103	----	1	104	40.12
Canisteo	48	48	----	----	48	18.84
Springville	107	91	8	8	107	42.13
Northport	281	193	----	88	281	111.16
Canajoharie	244	244	----	----	244	96.86
Less than 2,500 population	18,022	15,927	511	1,584	17,838	48.03

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Grand total	$3,477,233	$1,683,820	$1,132,432	$271.40	$158.15	$116.59
State government	463,068	186,542	86,205	36.14	17.52	9.05
Counties [1]	228,511	45,886	23,310	39.94	9.37	5.16
Cities and villages [2]	550,972	254,087	147,529	137.80	74.04	50.86
Greater New York	1,913,937	1,153,151	862,744	269.94	197.47	165.95
School districts	[3] 126,552	27,017	[4] 5,070	([5])	([5])	([5])
Towns	96,321	16,970	7,574	([5])	([5])	([5])
Other civil divisions	[6] 97,872	167		([5])	([5])	
Albany	52,905	13,576	6,841	244.48	71.71	38.80
Allegany	3,674	1,214	474	96.18	33.76	11.44
Bronx [7]						
Broome	11,475	5,388	1,245	75.15	43.96	15.10
Cattaraugus	7,033	3,942	1,156	96 87	54 22	17.51
Cayuga	2,975	1,569	1,370	45.95	24.06	20.34
Chautauqua	12,867	6,359	931	100.21	53 90	26 99
Chemung	4,759	4,484	1,324	62.45	65 22	24.13
Chenango	2,170	1,030	530	62.60	29.44	14.90
Clinton	2,241	1,117	788	47.48	25 44	16.25
Columbia	4,239	1,273	848	100.69	32.70	19.35
Cortland	2,942	2,571	1,072	91.65	86.50	36.00
Delaware	3,583	1,571	551	87.04	36 73	12.99
Dutchess	10,953	4,349	2,939	101.60	46 87	32.80
Erie	161,145	61,101	32,562	205.49	92.31	58.15
Essex	3,616	874	637	105 42	27.43	18.53
Franklin	3,681	1,672	1,370	79.85	38.41	29.30
Fulton	2,275	1,632	1,156	48.61	36.24	25.64
Genesee	2,661	1,421	609	58.36	37.40	15.77
Greene	2,333	598	557	90.40	23.19	18.44
Hamilton	1,791	308	214	455.84	77.50	7.07
Herkimer	9,234	5,860	1,777	144 27	87.23	30.00
Jefferson	7,467	4,015	2,206	89.11	48 53	27.05
Kings [7]						
Lewis	2,052	350	251	87.52	14.74	10.23
Livingston	2,401	992	589	93.77	26 92	15.37
Madison	4,798	1,098	1,000	120.55	27.72	25.45
Monroe	106,349	40,225	18,290	243 86	108.79	60.08
Montgomery	5,009	2,111	2,042	82.93	36.89	33.56
Nassau	99,380	16,708	4,186	208.20	121.97	44.92
New York [7]						
Niagara	20,901	12,436	5,180	135.19	99.04	53 08
Oneida	18,457	8,226	4,739	91.60	43.25	29.42
Onondaga	50,499	21,765	13,199	168.22	86 35	62.99
Ontario	3,482	1,493	1,264	63.77	28.31	23.77
Orange	11,001	4,167	3,312	83 21	34.40	27.61
Orleans	2,192	1,369	379	76.11	47.85	11.64
Oswego	4,811	3,274	1,855	99.08	46.08	25.79
Otsego	2,839	1,488	761	60 66	32.22	16.12
Putnam	3,272	264	290	230.42	24.39	19.38
Queens [7]						
Rensselaer	14,417	8,401	6,153	119.25	74.26	50.25
Richmond [7]						
Rockland	4,966	1,356	1,008	80.10	29.77	20.29
St. Lawrence	5,615	2,410	1,202	61.43	27.35	13.51
Saratoga	13,066	2,403	1,729	204.48	40.04	27.80
Schenectady	16,611	9,265	4,876	130.08	80.70	47.96
Schoharie	1,372	446	235	99.76	20.91	9.87
Schuyler	1,238	272	151	95.90	20.73	10.78
Seneca	2,248	657	523	89.92	26.56	19.39
Steuben	6,271	2,628	1,601	75.55	32.60	19.16
Suffolk	20,783	4,848	1,524	122.47	42.57	14.92

[1] Exclusive of Bronx, Kings, New York, Queens, and Richmond Counties.
[2] Exclusive of Greater New York.
[3] Exclusive of Greater New York and certain other cities and villages in which the schools are under the jurisdiction of the city or village.
[4] Includes only the debt of school districts outside of cities and villages having a population of 2,500 and over. Debt on account of schools in cities and villages with a population of 2,500 and over is included with city or village liabilities.
[5] Not computed.
[6] Includes $80,942,143, New York's portion of the debt of Port of New York Authority, not distributable by counties.
[7] Tabulated as municipal; included in the city of Greater New York.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912—Contd.

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Sullivan	$2,461	$751	$804	$69.13	$22.63	$25.21
Tioga	984	473	535	38.20	19.54	20.87
Tompkins	2,441	1,509	1,704	57.44	42.27	50.66
Ulster	4,360	1,974	2,032	53.83	26.32	21.89
Warren	5,278	637	580	152.54	20.11	17.60
Washington	3,733	1,555	594	70.76	34.65	12.26
Wayne	3,961	1,492	403	78.90	30.55	7.95
Westchester	252,110	59,613	36,479	467.47	166.48	115.75
Wyoming	2,752	1,207	501	95.68	39.83	15.48
Yates	1,145	307	239	67.75	18.46	12.81

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1931			1922	1912	1931	1922	1912
	Total	Real property and improvements	Personal property					
State total	$29,559,936	$29,181,994	$377,942	$15,390,399	$11,131,779	$2,307.21	$1,445.49	$1,146.08
Albany	332,179	331,152	1,027	193,968	134,660	1,535.02	1,024.60	763.84
Allegany	61,164	60,881	283	41,715	19,127	1,601.15	1,132.28	461.87
Bronx [1]								
Broome	184,196	183,994	202	111,782	47,173	1,206.26	911.97	575.65
Cattaraugus	70,172	70,103	69	70,720	30,741	966.56	972.56	465.70
Cayuga	84,084	84,040	44	58,897	41,440	1,307.84	903.04	614.94
Chautauqua	145,208	145,234	64	112,940	56,201	1,131.60	957.28	508.20
Chemung	71,250	70,803	447	60,509	31,306	935.04	880.02	570.69
Chenango	32,109	31,994	115	28,722	16,720	926.27	821.36	469.99
Clinton	17,321	17,248	73	26,618	9,704	366.97	606.37	201.98
Columbia	38,105	38,009	96	38,948	27,346	905.11	1,000.46	624.29
Cortland	27,664	27,590	74	25,251	17,086	861.81	849.56	573.51
Delaware	40,318	40,161	157	41,508	15,890	979.47	970.40	348.66
Dutchess	118,712	118,338	374	100,497	59,646	1,101.22	1,082.95	665.65
Erie	1,457,367	1,451,459	5,908	834,531	386,204	1,858.41	1,260.80	689.72
Essex	27,834	27,736	98	33,361	12,744	811.49	1,046.74	371.00
Franklin	40,366	40,049	317	37,050	12,739	875.62	850.02	273.09
Fulton	51,468	51,336	132	35,709	16,564	1,099.74	794.38	367.39
Genesee	56,803	56,689	114	48,041	26,752	1,245.68	1,285.58	692.92
Greene	20,670	20,658	12	21,527	12,948	800.91	834.50	428.53
Hamilton	12,436	12,433	3	9,810	4,879	3,165.18	2,470.96	1,115.72
Herkimer	81,529	81,481	48	67,062	31,103	1,273.77	998.27	535.52
Jefferson	100,400	99,964	436	85,940	47,425	1,198.09	1,038.78	581.44
Kings [1]								
Lewis	22,184	21,926	258	23,721	10,812	946.13	1,000.72	435.12
Livingston	57,380	57,229	151	42,251	28,375	1,522.02	1,147.18	739.79
Madison	37,585	37,532	53	35,792	21,326	944.35	903.87	542.79
Monroe	802,730	802,561	169	475,364	237,224	1,840.70	1,285.61	779.20
Montgomery	53,157	52,832	325	52,735	29,205	880.08	908.89	480.03
Nassau	946,273	944,460	1,813	261,394	97,203	2,839.10	1,908.23	1,043.13

[1] Under municipal government; included in the city of Greater New York.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1931			1922	1912	1931	1922	1912
	Total	Real property and improvements	Personal property					
New York [1]								
Niagara	$269,837	$269,828	$9	$174,737	$69,451	$1,745.39	$1,391.53	$711.71
Oneida	224,746	224,607	139	173,318	77,341	1,115.36	911.16	480.09
Onondaga	471,956	471,825	131	276,658	181,252	1,572.14	1,097.56	860.84
Ontario	79,341	79,048	293	64,459	35,366	1,453.13	1,222.09	665.32
Orange	179,551	178,847	704	128,467	51,899	1,358.18	1,063.18	432.09
Orleans	35,091	35,071	20	35,708	19,015	1,218.44	1,249.80	583 36
Oswego	59,566	59,060	506	65,961	32,575	855.28	928.44	452.95
Otsego	53,635	53,194	341	42,887	24,613	1,143.91	928.30	521.29
Putnam	29,321	29,301	20	21,741	14,173	2,064.86	2,012.69	948.05
Queens [1]								
Rensselaer	120,450	120,407	43	95,114	84,975	996.28	840.76	693.89
Richmond [1]								
Rockland	58,202	58,201	1	49,821	31,020	938 74	1,093.81	636.75
St. Lawrence	78,072	77,498	574	73,466	45,981	854.18	833.09	516.61
Saratoga	78,613	78,562	51	54,577	27,584	1,230.25	909.17	443.58
Schenectady	251,250	251,249	1	124,703	62,841	1,967.50	1,086.22	618.04
Schoharie	18,701	18,546	155	15,157	11,478	950.88	711.51	481.14
Schuyler	14,340	14,338	2	12,220	6,797	1,110.85	932.93	485.38
Seneca	25,259	25,197	62	24,023	16,613	1,010.36	971.21	615.95
Steuben	61,959	61,761	198	63,808	45,137	746.49	791.40	540.34
Suffolk	290,354	290,090	264	180,514	87,051	1,710 98	1,585.24	852.06
Sullivan	31,066	31,018	48	35,428	7,142	872.64	1,068.31	208.25
Tioga	31,498	31,444	54	18,381	14,248	1,225.60	759.19	556.05
Tompkins	62,864	62,858	6	38,247	20,613	1,479.15	1,071.21	612.62
Ulster	64,282	64,151	131	65,480	29,486	793.60	873.31	317.55
Warren	55,875	55,779	96	32,321	11,252	1,614.88	1,020.46	341.36
Washington	30,269	30,090	179	31,505	20,920	646.77	701 85	431.55
Wayne	53,261	53,067	194	54,540	27,686	1,060.98	1,117.01	544.42
Westchester	1,809,495	1,808,950	545	659,424	358,217	3,283.42	1,830.50	1,136.64
Wyoming	34,993	34,975	18	29,723	17,531	1,210.56	980 51	541.83
Yates	17,758	17,625	133	17,919	11,526	1,050.77	1,076.77	618.30
Greater New York [2]	19,977,077	19,616,915	360,162	9,752,709	8,204,863	2,792.36	1,670.06	1,578.20

[1] Under municipal government; included in the city of Greater New York.
[2] Includes Bronx, Kings, New York, Queens, and Richmond Counties.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX									AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1931							1922	1912	1931	1922	1912
	Total	State	County	Cities and villages	School districts	Towns	Other civil divisions					
State total	$824,022	$2,363	$63,632	$670,773	$43,908	$43,056	$290	$454,878	$221,467	$2.79	$2.96	$1.99
Albany	11,323	81	2,021	8,200	468	482	71	5,428	3,090	3.41	2.80	2.29
Allegany	1,320	13	436	210	470	191		1,026	524	2.16	2.46	2.74
Bronx[1]												
Broome	6,266	40	1,146	3,863	857	360		4,293	989	3.40	3.84	2.10
Cattaraugus	2,456	19	684	912	445	396		2,152	696	3.50	3.04	2.26
Cayuga	1,732	17	305	904	200	306		1,870	934	2.05	3.18	2.25
Chautauqua	4,927	42	987	2,675	719	504		3,295	1,348	3.39	2.92	2.40
Chemung	2,692	21	614	1,550	315	192		1,730	814	3.78	2.86	2.60
Chenango	1,191	7	468	322	192	202		929	439	3.71	3.23	2.63
Clinton	1,353	5	384	370	192	402		748	474	7.81	2.81	4.84
Columbia	1,795	11	847	376	267	294		1,056	583	4.71	2.71	2.13
Cortland	1,140	7	370	440	137	186		866	371	4.12	3.43	2.17
Delaware	1,400	9	470	192	332	397		1,028	483	3.47	2.48	3.04
Dutchess	4,938	26	1,489	2,470	518	435		2,432	1,219	4.16	2.42	2.04
Erie	50,222	341	9,775	33,964	2,387	3,755		26,606	11,264	3.45	3.19	2.92
Essex	1,603	7	439	265	427	465		1,045	535	5.76	3.13	4.20
Franklin	1,593	9	333	291	490	470		1,298	533	3.95	3.50	4.18
Fulton	1,411	10	230	918	113	140		1,171	562	2.74	3.27	3.39
Genesee	1,531	15	269	670	308	269		1,142	500	2.70	2.33	1.87
Greene	1,126	5	429	166	243	283		756	398	5.45	3.51	3.07
Hamilton	489	3	109	15	167	195		340	224	3.93	3.47	4.59
Herkimer	2,637	16	837	613	614	540	17	2,050	802	3.23	3.06	2.58
Jefferson	3,361	19	972	1,462	506	394	8	2,506	983	3.35	2.92	2.07
Kings[1]												
Lewis	837	4	239	74	209	269	42	650	294	3.77	2.74	2.72
Livingston	1,200	12	309	219	348	312		855	488	2.09	2.02	1.72
Madison	1,392	9	390	457	288	248		1,137	598	3.70	3.18	2.80
Monroe	25,565	191	3,701	17,190	1,266	3,217		13,850	5,320	3.18	2.91	2.24
Montgomery	2,385	13	542	1,351	270	209		1,592	785	4.49	3.02	2.69
Nassau	26,464	148	6,149	5,875	9,327	4,965		8,224	1,691	2.80	3.15	1.95

New York[1]												
Niagara	7,187	64	1,235	5,263	350	275		4,770	1,904	2 66	2.73	2.74
Oneida	9,467	50	1,927	6,523	620	347		5,292	2,361	4.21	3.05	3 05
Onondaga	14,929	113	2,618	10,414	946	838		8,616	3,847	3.16	3.11	2.12
Ontario	1,806	18	448	737	278	325		1,406	687	2.28	2 18	1.94
Orange	4,574	33	936	2,139	837	629		3,081	1,537	2.55	2 40	2.96
Orleans	982	8	157	190	319	308		909	451	2.80	2 54	2.37
Oswego	2,807	15	769	1,495	262	266		2,028	1,015	4.71	3 07	3.12
Otsego	1,451	11	416	435	303	286		1,240	606	2.71	2.89	2 46
Putnam	1,114	6	584	54	214	256		410	232	3.80	1.89	1 64
Queens[1]												
Rensselaer	5,111	28	1,330	3,128	284	335	6	3,797	2,225	4.24	3.99	2 62
Richmond[1]												
Rockland	2,852	15	817	572	881	567		1,465	716	4.90	2.94	2 26
St. Lawrence	2,618	17	688	690	556	667		1,959	879	3.35	2.67	1.91
Saratoga	3,187	17	820	1,010	411	818	111	1,782	926	4 05	3.27	3 36
Schenectady	6,339	45	960	4,643	448	243		4,361	1,443	2 52	3.50	2 30
Schoharie	814	5	187	88	184	350		480	230	4 35	3.17	2 00
Schuyler	457	3	105	69	128	152		391	161	3.19	3.20	2 37
Seneca	793	6	224	172	234	157		603	329	3.14	2.51	1.98
Steuben	2,495	17	710	1,017	406	345		2,188	955	4 03	3.43	2 12
Suffolk	13,119	69	1,662	1,142	3,516	6,730		4,232	1,831	4.52	2 34	2.10
Sullivan	1,741	16	460	160	408	697		1,030	387	5.60	2.91	5 42
Tioga	819	7	246	185	231	150		667	352	2.60	3.63	2 47
Tompkins	1,605	15	361	894	196	139		1,155	487	2.55	3.02	2 36
Ulster	3,429	18	914	959	429	1,109		1,688	1,006	5.33	2.58	3 41
Warren	1,828	10	448	702	242	403	23	909	531	3.27	2.81	4 72
Washington	1,498	7	493	344	389	253	12	1,076	548	4.95	3 42	2.62
Wayne	1,675	13	311	313	612	426		1,284	636	3.14	2 35	2.31
Westchester	49,820	336	8,372	27,993	7,712	5,407		20,658	8,924	2.75	3 13	2.49
Wyoming	1,165	8	308	176	291	382		954	353	3.33	3.21	2.01
Yates	556	4	182	106	146	118		434	165	3.13	2 42	1.43
Greater New York[2]	513,435	289		513,146				285,938	148,602	2.57	2 93	1.81

[1] Under municipal government; included in the city of Greater New York.
[2] Includes Bronx, Kings, New York, Queens, and Richmond Counties.

NORTH CAROLINA

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of North Carolina relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 100 counties, the 386 cities, towns, and villages, the 1,525 school districts, and the 284 other civil divisions (drainage, railroad, road, sanitary, and miscellaneous districts), or a total of 2,296 political units that have power to levy taxes or incur debt.

The data for North Carolina were compiled from reports on file in the office of the State tax commission, Raleigh, N.C., and from reports secured by local agents.

Fiscal year.—For North Carolina the fiscal year reported for the State government is that ending June 30, 1932, while the statistics for the counties, the cities, towns, and villages, the school districts, and the other civil divisions, are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of North Carolina on January 1, 1932, was 3,232,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1931.—The following statement discloses that for North Carolina the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts by $6,054,970.

The excess of governmental costs over revenue receipts was 6.7 percent for the State government, 10.4 percent for the counties, and 8.2 percent for the school districts. For the cities, towns, and villages and the other civil divisions, revenue receipts were in excess of governmental costs, the percent of excess being 7.9 for the cities, towns, and villages and 14.1 for the other civil divisions.

Although the aggregate of governmental costs, including those for capital outlays, is more than the revenue receipts, the revenue receipts exceed governmental costs, exclusive of capital outlays, by $7,199,707.

Receipts from the issue of debt obligations are not classed as revenue receipts or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Percent of total	Total	Percent of total	Total	Percent of total	Total	Percent of total
Total	$123,446,524	100.0	$129,501,494	100.0	$532,747,098	100.0	$47,711,665	100.0
State government	44,061,761	35.7	47,008,072	36.3	164,533,606	30.9	4,506,813	9.4
Counties [1]	42,052,010	34.1	46,438,993	35.9	[2] 158,858,605	29.8	20,233,207	42.4
Cities, towns, and villages	27,060,720	21.9	25,082,751	19.4	164,860,759	30.9	13,610,184	28.5
School districts [1]	9,583,398	7.8	10,367,932	8.0	36,698,036	6.9	8,476,582	17.8
Other civil divisions	688,635	.6	603,746	.5	7,796,092	1.5	884,789	1.9

[1] Data for county schools are included with the data for counties

[2] Includes indebtedness to the State on account of public-school building fund.

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of North Carolina and all subdivisions of the State amounted to $123,446,524, or an average of $38.19 for each person in the State. Of this amount $44,061,761 was for the State; $42,052,010 for the counties; $27,060,720 for the cities, towns, and villages; $9,583,398 for the school districts; and $688,635 for the other civil divisions. The revenues collected include $55,784,719, general property taxes; $9,202,413, special taxes; $611,239, poll taxes; $26,457,208, licenses and permits; $3,011,222, special assessments; $10,649,194, subventions, donations, and pension assessments; $2,248,225, interest, rents, and highway privileges; $9,192,603, earnings of public-service enterprises; $5,493,081, earnings of general departments; and $796,620, fines, forfeits, and escheats. Of the $10,649,194 classified as subventions, donations, and pension assessments, $2,603,083 represents subventions by the Federal Government to the State, principally for highways. The financial transactions of county schools are included with the data for counties.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities, towns, and villages having a population of 2,500 and over.

General property taxes of the State, the counties, and urban places having a population of 2,500 and over amounted to $9,388,000 in 1912, $28,445,000 in 1922, and $45,048,784 in 1931, this being an increase of 58.4 percent from 1922 to 1931, and 379.9 percent from 1912 to 1931. Special taxes amounted to $5,000 in 1912, $1,215,000 in 1922, and $9,202,413 in 1931. Poll taxes amounted to $671,000 in 1912, $764,000 in 1922, and $562,603 in 1931. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to $675,000 in 1912, $5,704,000 in 1922, and $26,356,687 in 1931. Special assessments amounted to $225,000 in 1912, $1,156,000 in 1922, and $2,630,641 in 1931.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of North Carolina and all subdivisions of the State for 1931 amounted to $129,501,494, or an average expenditure of $40.07 per person. Of the total amount expended, $47,008,072 was disbursed by the State government; $46,438,993 by the counties; $25,082,751 by the cities, towns, and villages; $10,367,932 by the school districts; and $603,746 by the other civil divisions. The total comprises $83,811,427 for operation and maintenance of general departments; $4,637,161 for operation and maintenance of public-service enterprises; $27,798,229 for interest on debt; and $13,254,677 for outlays or permanent improvements.

The payments for operation and maintenance of general departments are distributed as follows: General government, $7,029,559; protection to person and property, $5,381,321; health and sanitation, $2,328,741; development and conservation of natural resources, $1,122,263; highways, $11,530,406; charities, hospitals, and corrections, $4,666,982; schools, $49,043,268; libraries, $163,805; recreation, $200,276; and miscellaneous, $2,344,806. Expenditures for maintenance of schools other than schools of the State government may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data were limited to States, counties, and cities, towns, and villages or other incorporated places with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1931 the payments for operation and maintenance of general

departments and public-service enterprises of the State, counties, and cities, towns, and villages having a population of 2,500 and over increased from $11,433,000 to $78,685,232, or 588.2 percent; interest payments, from $1,458,000 to $24,396,401, or 1,573.3 percent; and outlay payments, from $3,510,000 to to $11,929,436, or 239.9 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the cities, towns, and villages, the school districts, and the other civil divisions, by counties.

Table 6 presents for the individual cities, towns, and villages, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking fund assets, for the year 1931. The aggregate debt of the cities, towns, and villages in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1931, 1922, and 1912, covering the gross debt less sinking fund assets—total and per capita—of the government of the State, the counties, the cities, towns, and villages, the school districts, and the other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all the minor civil divisions of the county.

For 1931 the combined gross debt of North Carolina and all subdivisions of the State less sinking-fund assets set aside to meet such debt was $532,747,098, or an average per capita of $164.84. In 1922 the average per capita was $69.03, and in 1912, $14.88.

Of the total debt reported for 1931, $164,533,606 was for the State government; $158,858,605 for the counties; $164,860,759 for the cities, towns, and villages; $36,698,036 for the school districts; and $7,796,092 for the other civil divisions.

The gross debt of the State government, less sinking-fund assets, increased 374.0 percent from 1922 to 1931 and 1,941.6 percent from 1912 to 1931. Similar debt for all minor civil divisions combined increased 148.8 percent from 1922 to 1931 and 1,300.9 percent from 1912 to 1931.

ASSESSED VALUATIONS

In North Carolina, the county supervisor of taxation and the list taker and assessor of each township, ward, or district meet annually in April for the general consideration of methods for securing a complete list of all property in the county and for valuing and assessing the same in a uniform manner.

On the first Monday in May they begin to list real and personal property and are required to complete the same not later than the first Monday in July.

The assessed valuation of all property in North Carolina subject to levies of the general property tax was $2,830,758,193 in 1931 as compared with $2,521,-115,000 in 1922 and $747,501,000 in 1912. The per capita assessed valuation increased from $323.90 in 1912 to $952.46 in 1922, and decreased to $875.85 in 1931.

TAX LEVIES

In North Carolina, the State and county taxes are collected by the county sheriff or his deputy. Municipalities provide for the collection of their taxes and the collectors of municipal taxes are vested with the same power and authority as the sheriff or his deputy.

Taxes become due and are payable on the first Monday of October of each year

The total levies of the general property tax for the State and all subdivisions were $9,989,000 for 1912, $37,017,000 for 1922, and $47,711,665 for 1931, this being a per capita of $4.33, $13.98, and $14.76, respectively.

Of the total levies reported for 1931, $4,506,813 was for the State government; $20,233,297 for the counties; $13,610,184 for the cities, towns, and villages; $8,476,582 for the school districts; and $884,789 for the other civil divisions. The average rate of levy per $100 of the assessed valuation was $1.34 for 1912, $1.47 for 1922, and $1.69 for 1931.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS [a]	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
Grand total	3,232,000	$123,446	$38.19	[2] $92,056	$55,785	$611	$26,457	$3,011	$796	$9,302	$1,347	$2,248	$5,493	$9,193
State government	3,232,000	44,062	13.63	[3] 35,687	3,306	132	23,046	64		2,603	311	1,568	3,660	169
Counties [3]	3,232,000	42,052	13.01	34,152	31,455	319	2,378		544	5,241	669	393	1,052	1
Cities, towns, and villages	1,086,820	27,061	24.90	13,745	12,568	144	1,033	2,914	252	47	24	277	779	9,023
School districts [3]		9,583	(4)	7,829	7,815	14				1,411	343			
Other civil divisions		688	(4)	643	641	2		33				10	2	
ALAMANCE	43,700	1,229	28.12	878	821	9	48	73	4	107	30	1	49	87
County	43,700	681	15.58	566	523	8	35		4	83	17	1	10	
Cities, towns, and villages	15,313	436	28.47	237	223	1	13	73					39	87
School districts		112	(4)	75	75					24	13			
ALEXANDER	13,000	249	19.15	161	139	3	19	22	1	54	4	1	2	4
County	13,000	172	13.23	118	97	3	18		1	46	4	1	2	
Cities, towns, and villages	926	49	52.92	23	22		1	22						4
School districts		28	(4)	20	20					8				
ALLEGHANY	7,186	91	12.66	44	42	2				42	2		3	
County	7,186	85	11.83	42	40	2				40			3	
School districts		6	(4)	2	2					2	2			
ANSON	29,500	516	17.49	340	271	9	60	1	11	70	8	6	64	16
County	29,500	387	13.12	247	181	9	57		11	53	6	6	64	
Cities, towns, and villages	5,617	65	11.57	48	45		3	1						16
School districts		64	(4)	45	45					17	2			
ASHE	21,000	191	9.10	169	166	3			3	17				2
County	21,000	160	7.62	158	155	3			2					
Cities, towns, and villages	1,267	8	6.31	5	5				1					2
School districts		23	(4)	6	6					17				

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
AVERY	12,100	$206	$17 02	$108	$107	$1			$1	$93	$4			
County	12,100	176	14.55	97	96	1			1	78				
Cities, towns, and villages	1,156	4	3.46	4	4									
School districts		26	(4)	7	7					15	4			
BEAUFORT	35,700	877	24.57	530	463	8	$59	$19	11	73	6	$3	$47	$183
County	35,700	472	13.22	374	323	5	46		10	62	6	7	13	
Cities, towns, and villages	10,444	333	31.88	95	79	3	13	19	1			1	34	183
School districts		68	(4)	57	57					11				
Other civil divisions		4	(4)	4	4									
BERTIE	26,200	374	14.27	243	236	3	4	6		83	10	1	8	24
County	26,200	249	9.50	175	170	2	3			68			6	
Cities, towns, and villages	4,223	62	14.68	29	27	1	1	6				1	2	24
School districts		59	(4)	35	35					14	10			
Other civil divisions		4	(4)	4	4									
BLADEN	22,800	353	15 48	262	217	3	42			82	6		3	
County	22,800	282	12.37	205	160	3	42			68	6		3	
Cities, towns, and villages	1,810	11	6.08	11	11									
School districts		35	(4)	21	21					14				
Other civil divisions		25	(4)	25	25									
BRUNSWICK	16,000	293	18.31	208	184		24		1	62	2	2	2	16
County	16,000	240	15.00	187	164		23		1	46	2	2	2	
Cities, towns, and villages	1,760	28	15 91	12	11		1							16
School districts		25	(4)	9	9					16				
BUNCOMBE	103,700	3,977	38.35	3,220	3,090	1	129	75	15	33	33	65	151	385
County	103,700	1,915	18.47	1,716	1,656		60		2	31	33	44	89	
Cities, towns, and villages	54,085	1,617	29.90	1,061	991	1	69	75	13			21	62	385
School districts		356	(4)	354	354					2				
Other civil divisions		89	(4)	89	89									

BURKE	30,500	621	20.36	435	424	5	6	1	4	82	1	2	11	85
County	30,500	352	11.54	268	264	3	1		4	72		2	6	
Cities, towns, and villages	9,703	187	19.27	96	89	2	5	1					5	85
School districts		67	(4)	56	56					10	1			
Other civil divisions		15	(4)	15	15									
CABARRUS	46,100	737	15.99	652	599	9	44	15	17	32	9	2	10	
County	46,100	537	11.65	487	446	7	34		10	28	4		8	
Cities, towns, and villages	12,938	103	7.96	77	65	2	10	15	7			2	2	
School districts		97	(4)	88	88					4	5			
CALDWELL	29,400	513	17.45	338	307	2	29	19	8	77	6	1	5	59
County	29,400	263	8.95	187	163		24		8	62	2	1	3	
Cities, towns, and villages	10,283	147	14.30	67	60	2	5	19					2	59
School districts		103	(4)	84	84					15	4			
CAMDEN	5,500	97	17.64	73	62	1	10		1	22	1			
County	5,500	79	14.36	59	48	1	10		1	18	1			
School districts		8	(4)	4	4					4				
Other civil divisions		10	(4)	10	10									
CARTERET	17,200	575	33.43	387	354	3	30	15	3	81	7		5	77
County	17,200	349	20.29	276	250		26		1	62	6		4	
Cities, towns, and villages	6,921	188	27.16	93	86	3	4	15	2				1	77
School districts		38	(4)	18	18					19	1			
CASWELL	18,600	205	11.02	116	110	4	2		2	76	3		8	
County	18,600	183	9.84	104	98	4	2		2	68	1		8	
Cities, towns, and villages	314													
School districts		22	(4)	12	12					8	2			
CATAWBA	45,700	1,192	26.08	734	707	4	23	2	12	206	16	2	73	147
County	45,700	519	11.36	317	312	3	2		3	179		1	19	
Cities, towns, and villages	20,242	504	24.90	290	263	1	21	2	9		1	1	54	147
School districts		169	(4)	127	127					27	15			
CHATHAM	24,200	402	16.61	303	259	4	40	19	2	70	3	1	4	
County	24,200	292	12.07	224	180	4	40		2	58	3	1	4	
Cities, towns, and villages	2,861	66	23.07	47	47			19						
School districts		44	(4)	32	32					12				
CHEROKEE	16,300	314	19.26	203	185	2	16		1	59	4	2	4	41
County	16,300	196	12.02	140	124	1	15		1	50	3		2	
Cities, towns, and villages	3,664	88	24.02	43	41	1	1					2	2	41
School districts		30	(4)	20	20					9	1			
CHOWAN	11,400	274	24.04	176	159	1	16	17	1	21	2		4	53
County	11,400	157	13.77	135	124		11		1	17	1		3	
Cities, towns, and villages	3,563	99	27.79	28	22	1	5	17					1	53
School districts		18	(4)	13	13					4	1			

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
CLAY	5,600	$50	$8.93	$44	$43	$1				$4		$1	$1	
County	5,600	42	7.50	40	39	1						1	1	
Cities, towns, and villages	305	2	6.56	2	2									
School districts		6	(4)	2	2					4				
CLEVELAND	54,900	1,162	21.17	722	671	10	$41	$55	$14	106	$8	12	15	$230
County	54,900	445	8.11	329	289	8	32		12	85	7	4	8	
Cities, towns, and villages	18,783	448	23.85	154	144	1	9	55	2				7	230
School districts		147	(4)	125	124	1				21	1			
Other civil divisions		122	(4)	114	114							8		
COLUMBUS	39,000	682	17.49	486	431	1	54	4	2	143	17	11	9	10
County	39,000	569	14.59	422	372		50		2	112	13	11	9	
Cities, towns, and villages	7,191	55	7.65	41	36	1	4	3			1			10
School districts		57	(4)	23	23					31	3			
Other civil divisions		1	(4)					1						
CRAVEN	30,900	996	32.23	630	572	5	53			42	21	1	68	234
County	30,900	499	16.15	410	367	4	39			34	16	1	38	
Cities, towns, and villages	14,065	418	29.72	154	139	1	14						30	234
School districts		79	(4)	66	66					8	5			
CUMBERLAND	47,000	1,014	21.57	691	636	4	51	33	13	113	7	2	18	137
County	47,000	561	11.94	441	409	4	28		8	90	3	2	17	
Cities, towns, and villages	15,269	310	20.30	134	111		23	33	5				1	137
School districts		134	(4)	107	107					23	4			
Other civil divisions		9	(4)	9	9									
CURRITUCK	6,710	169	25.19	111	85		26		2	28	28			
County	6,710	140	20.86	94	68		26		2	21	23			
School districts		29	(4)	17	17					7	5			

DARE	5,200	126	24.23	76	71	1	4	3	1	32	1		13	
County	5,200	109	20.96	70	65	1	4		1	25			13	
Cities, towns, and villages	547	6	10.97	3	3			3						
School districts		10	(4)	2	2					7	1			
Other civil divisions		1	(4)	1	1									
DAVIDSON	50,000	1,461	29.22	955	889	8	58	32	22	124	14	11	26	277
County	50,000	709	14.18	580	526	6	48		11	93	7	7	11	
Cities, towns, and villages	21,740	576	26.49	237	225	2	10	32	11			4	15	277
School districts		175	(4)	137	137					31	7			
Other civil divisions		1	(4)	1	1									
DAVIE	14,500	264	18.21	205	189	2	14		2	44	4	3	2	4
County	14,500	201	13.86	159	144	2	13		2	35	2	1	2	
Cities, towns, and villages	1,503	24	15.97	18	17		1					2		4
School districts		39	(4)	28	28					9	2			
DUPLIN	35,900	471	13.12	299	257	2	40	1	3	125	9	19	6	9
County	35,900	361	10.06	228	191	1	36		3	100	6	19	5	
Cities, towns, and villages	5,523	58	10.50	47	42	1	4	1					1	9
School districts		49	(4)	21	21					25	3			
Other civil divisions		3	(4)	3	3									
DURHAM	71,500	3,294	46.07	2,338	2,230	21	87	368	47	5	24	55	60	397
County	71,500	1,325	18.53	1,215	1,163	14	38		42	1	14	5	48	
Cities, towns, and villages	55,800	1,624	29.10	792	736	7	49	368	5			50	12	397
School districts		345	(4)	331	331					4	10			
EDGECOMBE	49,600	873	17.60	524	471	6	47	23	9	67	10	7	58	175
County	49,600	441	8.89	372	329	4	39		7	54	3	3	2	
Cities, towns, and villages	9,075	355	39.12	95	85	2	8	23	2			4	56	175
School districts		58	(4)	38	38					13	7			
Other civil divisions		19	(4)	19	19									
FORSYTH	117,600	4,656	39.59	3,407	3,242	25	140	481	67	49	71	30	140	411
County	117,600	1,587	13.49	1,398	1,310	17	71		43	49	55	1	41	
Cities, towns, and villages	80,354	2,394	29.79	1,339	1,262	8	69	478	24		14	29	99	411
School districts		672	(4)	670	670						2			
Other civil divisions		3	(4)					3						
FRANKLIN	29,900	435	14.55	242	234	4	4	3	3	127	10	9	2	39
County	29,900	259	8.66	133	128	4	1		2	106	8	9	1	
Cities, towns, and villages	4,140	91	21.98	48	45		3	3	1					39
School districts		51	(4)	28	28					21	2			
Other civil divisions		34	(4)	33	33								1	
GASTON	82,700	2,283	27.61	1,747	1,687	15	45	58	42	36	14	19	21	346
County	82,700	1,142	13.81	1,049	994	13	42		33	28	12	12	8	
Cities, towns, and villages	34,907	779	22.32	346	341	2	3	58	9			7	13	346
School districts		332	(4)	322	322					8	2			
Other civil divisions		30	(4)	30	30									

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
GATES	10,600	$152	$14.34	$103	$95	----	$8	----	$2	$44	$3	----	----	----
County	10,600	131	12.36	90	82	----	8	----	2	36	3	----	----	----
Cities, towns, and villages	320	1	3.13	1	1	----	----	----	----	----	----	----	----	----
School districts	----	19	(2)	11	11	----	----	----	----	8	----	----	----	----
Other civil divisions	----	1	(2)	1	1	----	----	----	----	----	----	----	----	----
GRAHAM	6,000	117	19.50	110	94	$1	15	----	1	----	4	----	----	$2
County	6,000	103	17.17	101	85	1	15	----	1	----	1	----	----	----
Cities, towns, and villages	345	4	11.59	2	2	----	----	----	----	----	----	----	----	2
School districts	----	10	(2)	7	7	----	----	----	----	----	3	----	----	----
GRANVILLE	29,000	538	18.55	401	358	4	39	$10	5	68	2	$2	$11	39
County	29,000	381	13.14	310	269	4	37	----	4	55	2	2	8	----
Cities, towns, and villages	5,160	111	21.51	58	56	----	2	10	1	----	----	----	3	39
School districts	----	46	(2)	33	33	----	----	----	----	13	----	----	----	----
GREENE	19,100	312	16.34	220	196	3	21	----	1	52	3	7	4	25
County	19,100	241	12.62	184	161	2	21	----	1	42	3	7	4	----
Cities, towns, and villages	1,311	44	33.56	19	18	1	----	----	----	----	----	----	----	25
School districts	----	27	(2)	17	17	----	----	----	----	10	----	----	----	----
GUILFORD	142,200	5,348	37.61	3,654	3,419	31	204	532	88	20	144	82	81	747
County	142,200	1,858	13.07	1,614	1,528	21	65	----	37	3	132	26	46	----
Cities, towns, and villages	98,188	2,635	26.84	1,208	1,059	10	139	532	51	7	----	56	34	747
School districts	----	852	(2)	830	830	----	----	----	----	10	12	----	----	----
Other civil divisions	----	3	(2)	2	2	----	----	----	----	----	----	----	1	----
HALIFAX	54,900	1,005	18.31	788	727	6	55	8	7	58	11	12	18	103
County	54,900	660	12.02	582	528	5	49	----	7	46	4	11	10	----
Cities, towns, and villages	11,178	215	19.23	95	88	1	6	8	----	----	----	1	8	103
School districts	----	130	(2)	111	111	----	----	----	----	12	7	----	----	----

HARNETT	39,500	720	18.23	537	488	6	43	5	12	120	8		6	32
County	39,500	500	12.66	391	349	5	37		4	99	5		1	
Cities, towns, and villages	7,008	128	18.26	78	71	1	6	5	8				5	32
School districts		71	(4)	47	47					21	3			
Other civil divisions		21	(4)	21	21									
HAYWOOD	29,100	734	25.22	522	477	5	40	37	10	79	5	7	1	73
County	29,100	370	12.71	298	263	3	32		5	61	3	2	1	
Cities, towns, and villages	9,157	264	28.83	144	134	2	8	37	5			5		73
School districts		99	(4)	79	79					18	2			
Other civil divisions		1	(4)	1	1									
HENDERSON	24,300	936	38.52	720	685	1	34	41	4	71	4	2	24	70
County	24,300	544	22.39	471	443	1	27		3	54	1	2	13	
Cities, towns, and villages	6,259	302	48.25	179	172		7	41	1				11	70
School districts		75	(4)	55	55					17	3			
Other civil divisions		15	(4)	15	15									
HERTFORD	17,800	331	18.60	247	218	6	23	6	2	63	4		1	8
County	17,800	246	13.82	187	159	6	22		2	53	4			
Cities, towns, and villages	3,977	39	9.81	24	23		1	6					1	8
School districts		46	(4)	36	36					10				
HOKE	14,700	172	11.70	135	125	1	9	1	1	25	1	1	2	6
County	14,700	125	8.50	99	91	1	7		1	21	1	1	2	
Cities, towns, and villages	1,303	26	19.95	19	17		2	1						6
School districts		21	(4)	17	17					4				
HYDE	8,600	165	19.19	112	111	1				47	4	1	1	
County	8,600	149	17.33	108	107	1				36	3	1	1	
Cities, towns, and villages	223													
School districts		16	(4)	4	4					11	1			
IREDELL	48,200	1,326	27.51	938	883	6	49	3	17	91	7	6	19	245
County	48,200	777	16.12	668	630		38		14	75	4	6	10	
Cities, towns, and villages	17,288	435	25.16	175	161	3	11	3	3				9	245
School districts		102	(4)	83	80	3				16	3			
Other civil divisions		12	(4)	12	12									
JACKSON	18,200	291	15.99	235	210	2	23	3		49	1		1	2
County	18,200	221	12.14	181	157	2	22			38	1		1	
Cities, towns, and villages	1,624	36	22.17	31	30		1	3						2
School districts		28	(4)	17	17					11				
Other civil divisions		6	(4)	6	6									
JOHNSTON	59,100	1,089	18.43	751	694	4	53	19	3	144	11	4	39	118
County	59,100	685	11.59	540	489	2	49		3	115	8	3	16	
Cities, towns, and villages	10,332	272	26.33	111	105	2	4	19				1	23	118
School districts		132	(4)	100	100					29	3			

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
JONES	10,500	$172	$16.38	$120	$97	$2	$21			$42	$3	$7		
County	10,500	150	14.29	106	84	1	21			34	3	7		
Cities, towns, and villages	1,654	5	3.02	5	4	1								
School districts		17	(2)	9	9					8				
LEE	17,600	350	19.89	253	238	4	17	$2	$2	47	4	5	$2	$29
County	17,600	177	10.06	129	115	2	12		2	38	1	5	2	
Cities, towns, and villages	5,438	106	19.49	75	68	2	5	2						29
School districts		67	(2)	55	55					9	3			
LENOIR	36,800	784	21.30	441	409	8	24	2	16	66	11	4	12	232
County	36,800	411	11.17	333	312	6	15		10	52	4	1	11	
Cities, towns, and villages	13,288	305	22.95	61	50	2	9	2	6			3	1	232
School districts		68	(2)	47	47					14	7			
LINCOLN	23,700	470	19.83	285	267	1	17	12	2	68	6	10	5	82
County	23,700	277	11.69	201	186		15		2	55	5	9	5	
Cities, towns, and villages	4,006	138	34.45	43	40	1	2	12				1		82
School districts		55	(2)	41	41					13	1			
MCDOWELL	20,900	540	25.84	451	422	2	27	7	6	40	6	5	5	20
County	20,900	309	14.78	262	236	2	24		6	31	2	4	4	
Cities, towns, and villages	3,570	98	27.45	69	66		3	7				1	1	20
School districts		96	(2)	83	83					9	4			
Other civil divisions		37	(2)	37	37									
MACON	13,800	160	11.59	122	120	1	1		1	21		1	4	11
County	13,800	91	6.59	74	72	1	1			14		1	2	
Cities, towns, and villages	1,537	42	27.33	28	28				1				2	11
School districts		19	(2)	12	12					7				
Other civil divisions		8	(2)	8	8									

MADISON	20,300	446	21.97	314	288	1	25		2	83	1	4	22	20
County	20,300	309	15.22	232	208		24		2	66	1	3	5	
Cities, towns, and villages	2,224	95	42.72	57	55	1	1					1	17	20
School districts		37	(4)	20	20					17				
Other civil divisions		5	(4)	5	5									
MARTIN	23,800	403	16.93	261	233	4	24	1	3	59	11	6	29	33
County	23,800	257	10.80	174	148	3	23		3	48	10	4	18	
Cities, towns, and villages	6,025	102	16.93	55	53	1	1	1				2	11	33
School districts		32	(4)	20	20					11	1			
Other civil divisions		12	(4)	12	12									
MECKLENBURG	136,000	4,391	32.29	3,368	3,139	9	220	324	74	40	27	46	48	464
County	136,000	1,794	13.19	1,696	1,627		69		64	2	18	6	8	
Cities, towns, and villages	89,437	2,122	23.73	1,208	1,048	9	151	319	10	38	3	40	40	464
School districts		463	(4)	457	457						6			
Other civil divisions		12	(4)	7	7			5						
MITCHELL	14,400	231	16.04	190	188	1	1		1	33	4		1	2
County	14,400	200	13.89	167	166	1			1	27	4		1	
Cities, towns, and villages	1,546	15	9.70	13	12		1							2
School districts		16	(4)	10	10					6				
MONTGOMERY	16,500	476	28.85	370	342	2	26	15		65	8	1	5	12
County	16,500	331	20.06	270	244	1	25			52	7		2	
Cities, towns, and villages	4,448	85	19.11	54	52	1	1	15				1	3	12
School districts		60	(4)	46	46					13	1			
MOORE	29,400	637	21.67	439	447	5	37	3	3	70	18	4	3	47
County	29,400	357	12.14	291	284	4	33		3	57	2	3	1	
Cities, towns, and villages	6,213	160	25.75	107	102	1	4	3				1	2	47
School districts		120	(4)	91	91					13	16			
NASH	54,800	1,758	32.08	832	786	21	25	12	15	132	29	2	37	699
County	54,800	588	10.73	443	431	10	2		6	104	10	2	23	
Cities, towns, and villages	27,054	925	34.19	191	159	9	23	12	9				14	699
School districts		222	(4)	175	173	2				28	19			
Other civil divisions		23	(4)	23	23									
NEW HANOVER	43,400	1,640	37.79	1,323	1,211	18	94	31	14	2	20	13	103	134
County	43,400	721	16.61	617	575	11	31		13		15	9	67	
Cities, towns, and villages	32,474	754	23.22	544	474	7	63	29	1	2	4	4	36	134
School districts		163	(4)	162	162						1			
Other civil divisions		2	(4)					2						
NORTHAMPTON	27,800	343	12.34	194	187	5	2		1	138	1		9	
County	27,800	268	9.64	133	128	3	2		1	124	1		9	
Cities, towns, and villages	3,688	16	4.34	16	15	1								
School districts		35	(4)	21	21					14				
Other civil divisions		24	(4)	24	23	1								

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
ONSLOW	15,400	$258	$16.75	$180	$153	$3	$24	----	$1	$65	$4	----	$5	$3
County	15,400	220	14.29	156	130	3	23	----	1	54	4	----	5	----
Cities, towns, and villages	1,689	12	7.14	9	8	----	1	----	----	----	----	----	----	3
School districts	----	26	(4)	15	15	----	----	----	----	11	----	----	----	----
ORANGE	21,700	440	20.28	336	302	4	30	$8	8	50	12	$4	18	4
County	21,700	311	14.33	245	218	1	26	----	2	41	9	1	13	----
Cities, towns, and villages	5,173	83	16.04	59	55	----	4	8	6	----	----	1	5	4
School districts	----	43	(4)	37	25	3	----	----	----	9	3	----	----	----
Other civil divisions	----	3	(4)	1	1	----	----	----	----	----	----	2	----	----
PAMLICO	9,300	187	20.11	132	117	----	15	2	----	48	----	1	4	----
County	9,300	155	16.67	113	98	----	15	----	----	38	----	1	3	----
Cities, towns, and villages	1,429	14	9.80	11	11	----	----	2	----	----	----	----	1	----
School districts	----	18	(4)	8	8	----	----	----	----	10	----	----	----	----
PASQUOTANK	19,400	794	40.93	454	416	2	36	15	4	32	7	----	18	264
County	19,400	344	17.73	294	274	----	20	----	4	25	3	----	18	----
Cities, towns, and villages	10,200	373	36.57	100	83	1	16	9	----	----	----	----	----	264
School districts	----	71	(4)	60	59	1	----	----	----	7	4	----	----	----
Other civil divisions	----	6	(4)	----	----	----	----	6	----	----	----	----	----	----
PENDER	15,800	269	17.03	186	150	2	34	1	1	71	6	1	3	----
County	15,800	217	13.73	154	119	2	33	----	1	56	2	1	3	----
Cities, towns, and villages	1,767	7	3.96	7	6	----	1	----	----	----	----	----	----	----
School districts	----	42	(4)	23	23	----	----	----	----	15	4	----	----	----
Other civil divisions	----	3	(4)	2	2	----	----	1	----	----	----	----	----	----
PERQUIMANS	10,668	226	21.18	154	151	1	2	----	1	40	4	----	----	27
County	10,668	151	14.15	113	113	1	1	----	1	34	1	----	----	----
Cities, towns, and villages	1,914	54	28.21	27	26	----	1	----	----	----	----	----	----	27
School districts	----	21	(4)	12	12	----	----	----	----	6	3	----	----	----

PERSON	22,600	397	17.57	239	253	5	26	2	3	71	10	6	2	14
County	22,600	277	12.26	199	171	5	23		3	59	9	6	1	
Cities, towns, and villages	3,657	80	21.88	63	60		3	2					1	14
School districts		40	(4)	27	27					12	1			
PITT	56,000	1,289	22.86	724	650	12	62	47	14	96	37	22	32	308
County	56,000	642	11.46	469	414	7	48		11	81	31	19	31	
Cities, towns, and villages	16,406	459	27.98	109	90	5	14	35	3			3	1	308
School districts		155	(4)	134	134					15	6			
Other civil divisions		24	(4)	12	12			12						
POLK	10,500	303	28.86	226	212		14	6	1	44			2	24
County	10,500	200	19.05	164	152		12		1	35				
Cities, towns, and villages	2,568	78	30.37	46	44		2	6					2	24
School districts		25	(4)	16	16					9				
RANDOLPH	37,200	590	15.86	449	406	1	42	3	2	94	4		7	31
County	37,200	404	10.85	318	278		40		2	76	2		6	
Cities, towns, and villages	9,894	121	12.23	86	83	1	2	3					1	31
School districts		65	(4)	45	45					18	2			
RICHMOND	35,500	601	16.93	482	475	1	6	20	2	46	2	17	6	26
County	35,500	278	7.83	222	222				1	33		17	5	
Cities, towns, and villages	8,891	236	26.54	188	181	1	6	20	1				1	26
School districts		87	(4)	72	72					13	2			
ROBESON	68,500	1,172	17.11	784	698	5	81	24	8	146	12	10	54	134
County	68,500	663	9.68	499	427	4	68		8	121	10	9	16	
Cities, towns, and villages	13,814	362	26.21	166	152	1	13	23				1	38	134
School districts		146	(4)	119	119					25	2			
Other civil divisions		1	(4)					1						
ROCKINGHAM	52,300	1,188	22.72	941	868	17	56	33	9	92	19	7	11	76
County	52,300	741	14.17	643	583	14	46		5	76	2	3	11	1
Cities, towns, and villages	12,674	296	23.35	180	169	1	10	33	4			4		75
School districts		151	(4)	118	116	2				16	17			
ROWAN	58,800	1,527	25.97	1,296	1,214	17	65	69	9	64	28	5	21	35
County	58,800	873	14.85	780	720	14	46		7	52	14	5	15	
Cities, towns, and villages	27,441	466	16.98	354	332	3	19	69	2				6	35
School districts		188	(4)	162	162					12	14			
RUTHERFORD	42,000	1,125	26.79	868	831	1	36	23	9	113	9	10	16	77
County	42,000	697	16.60	581	548		33		8	95	2	2	9	
Cities, towns, and villages	11,156	266	23.84	150	146	1	3	23	1			8	7	77
School districts		153	(4)	128	128					18	7			
Other civil divisions		9	(4)	9	9									
SAMPSON	40,800	601	14.73	404	346	2	56	10	3	141	14	8	6	15
County	40,800	466	11.42	323	270		53		3	113	13	8	6	
Cities, towns, and villages	4,108	73	17.77	48	43	2	3	10						15
School districts		62	(4)	33	33					28	1			

See *footnotes* at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
SCOTLAND	21,000	$373	$17.76	$259	$238	$3	$18	$3	$3	$33	$10	$7		$58
County	21,000	187	8 90	151	136	1	14		2	27	2	5		
Cities, towns, and villages	4,851	119	24.53	55	50	1	4	3	1			2		58
School districts		58	(4)	44	43	1				6	8			
Other civil divisions		9	(4)	9	9									
STANLY	30,700	703	22.90	528	517	6	5	9	1	44	5	3	$10	103
County	30,700	404	15.11	424	419	4	1		1	31			8	
Cities, towns, and villages	5,612	201	35.82	84	79	1	4	9				3	2	103
School districts		38	(4)	20	19	1				13	3			
STOKES	22,600	248	10.97	144	141	2	1		1	88	9	3	4	2
County	22,600	215	9 51	128	125	2	1		1	73	6	3	4	
Cities, towns, and villages	1,081	14	12.95	10	10							2		2
School districts		19	(4)	6	6					10	3			
SURRY	41,000	773	18.85	575	531	7	37	13	20	90	12		10	53
County	41,000	473	11.54	372	333	3	36		8	75	8		10	
Cities, towns, and villages	9,412	213	22 63	134	129	4	1	13	12		1			53
School districts		84	(4)	66	66					15	3			
Other civil divisions		3	(4)	3	3									
SWAIN	11,568	262	22.65	224	224				2	6			2	28
County	11,568	136	11.76	132	132				2				2	
Cities, towns, and villages	2,093	60	28.67	32	32									28
School districts		24	(4)	18	18					6				
Other civil divisions		42	(4)	42	42									
TRANSYLVANIA	9,600	252	26.25	196	194	1	1	1	2	38		7	2	6
County	9,600	179	18.65	137	136	1			2	31		7	2	
Cities, towns, and villages	2,823	44	15.59	37	36		1	1						6
School districts		29	(5)	22	22					7				

TYRRELL	5,200	82	15.77	49	49			2	1	22	2		3	3
County	5,200	59	11.35	37	37				1	18	1		2	
Cities, towns, and villages	864	12	13.89	7	7			1					1	3
School districts		10	(4)	5	5					4	1			
Other civil divisions		1	(4)					1						
UNION	41,800	886	21.20	543	494	11	38	23	8	147	5	2	16	142
County	41,800	511	12.22	375	334	5	36		6	115	2		13	
Cities, towns, and villages	9,497	312	32.85	140	132	6	2	23	2			2	3	142
School districts		63	(4)	28	28					32	3			
VANCE	28,100	595	21.17	448	417	2	29	23	6	43	4	7	10	54
County	28,100	362	12.88	307	280	2	25		6	33	2	7	7	
Cities, towns, and villages	6,703	167	24.91	87	83		4	23					3	54
School districts		58	(4)	46	46					10	2			
Other civil divisions		8	(4)	8	8									
WAKE	98,100	3,072	31.31	2,293	2,213	6	74	126	20	185	26	32	98	283
County	98,100	1,168	11.91	1,035	1,031		4		13	2		29	89	
Cities, towns, and villages	46,453	1,146	24.67	709	633	6	70	126	16			3	9	283
School districts		758	(4)	549	549					183	26			
Other civil divisions														
WARREN	23,700	192	8.10	135	128	3	4			31	2	1	10	13
County	23,700	74	3.12	52	50	1	1			19			3	
Cities, towns, and villages	3,193	61	19.10	40	36	1	3					1	7	13
School districts		41	(4)	27	27					12	2			
Other civil divisions		16	(4)	16	15	1								
WASHINGTON	11,600	233	20 09	179	157	3	19	11	1	36	5	1		
County	11,600	179	15.43	145	124	2	19		1	28	4	1		
Cities, towns, and villages	3,255	29	8.91	19	18	1		10						
School districts		24	(4)	15	15					8	1			
Other civil divisions		1	(4)					1						
WATAUGA	15,500	236	15 23	150	126	3	21	7		62	2	2	1	12
County	15,500	164	10.58	105	84	2	19			55	2	2		
Cities, towns, and villages	1,798	60	33 37	40	37	1	2	7					1	12
School districts		12	(4)	5	5					7				
WAYNE	54,600	1,024	18.75	743	710	3	30	9	6	84	3	9	49	121
County	54,600	524	9.60	416	415		1			65		4	39	
Cities, towns, and villages	20,404	335	16.42	184	152	3	29	9	6			5	10	121
School districts		165	(4)	143	143					19	3			
WILKES	36,800	509	13.83	343	299	1	43	8	3	121	12	2	7	13
County	36,800	402	10.92	282	243		39		3	103	6	2	6	
Cities, towns, and villages	5,054	56	11.08	34	29	1	4	8					1	13
School districts		50	(4)	26	26					18	6			
Other civil divisions		1	(4)	1	1									

See footnotes at end of table

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
WILSON	46,300	$1,372	$29.63	$873	$816	$11	$46	$30	$20	$30	$6	$4	$20	$389
County	46,300	642	13.87	598	555	8	35		10	23	6	4	1	
Cities, towns, and villages	15,352	620	40.39	172	158	3	11	30	10				19	389
School districts		101	(4)	94	94					7				
Other civil divisions		9	(4)	9	9									
YADKIN	18,300	155	8.47	95	94	1				57	3			
County	18,300	135	7.38	83	83					50	2			
Cities, towns, and villages	2,170	4	1.84	4	3	1								
School districts		16	(4)	8	8					7	1			
YANCEY	14,486	200	13.81	138	120		18			51	6	1	1	3
County	14,486	172	11.87	124	106		18			44	4			
Cities, towns, and villages	866	13	15.01	8	8							1	1	3
School districts		15	(4)	6	6					7	2			

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Includes $427,517, inheritance taxes, $7,153,870, income taxes, and $1,621,026, other special taxes, for State purposes only.
[3] Data for county schools are included with the data for counties.
[4] Not computed.

[a] Omission from table 1 of any civil division listed in tables 3 or 5 indicates no receipts reported for such division.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931

[Revenue receipts expressed in thousands]

CITY, TOWN, OR VILLAGE	Estimated population[1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
Grand total	1,086,820	$27,061	$24.90	$13,745	$12,568	$144	$1,033	$2,914	$252	$47	$24	$277	$779	$9,023
30,000 population and over	439,170	11,899	27.09	6,635	5,991	46	598	1,893	114	47	21	199	290	2,700
Charlotte	84,400	2,041	24.22	1,173	1,016	8	149	311	9	38	3	40	40	430
Winston-Salem	78,600	2,352	29.92	1,315	1,239	8	68	469	24		14	26	99	405
Greensboro	56,100	1,571	28.00	884	780	7	97	335	24	7		25	18	278
Durham	55,800	1,624	29.10	792	736	7	49	368	5			50	12	397
Asheville	52,500	1,570	29.90	1,026	958	1	67	75	13			21	62	373
High Point	40,400	1,039	25.72	306	263	3	40	196	27			31	16	463
Raleigh	39,100	978	25.01	623	552	5	66	112	11			2	8	222
Wilmington	32,270	721	22.34	516	447	7	62	27	1	2	4	4	35	132
8,000 to 30,000 population	210,781	5,824	27.63	2,004	1,788	28	188	317	66			15	141	3,231
Rocky Mount	22,900	866	37.82	159	130	8	21	4	9				14	680
Gastonia	17,800	529	29.72	205	205			31	8				9	276
Salisbury	17,500	324	18.51	263	247		16	36	1				6	18
Goldsboro	15,600	255	16.35	138	111	2	25	6	5			5	9	92
Fayetteville	13,800	307	22.25	131	108		23	33	5				1	137
Wilson	13,000	545	41.92	147	135	2	10	30	9				3	356
Concord	12,100	97	8.02	71	59	2	10	15	7			2	2	
Shelby	12,000	313	26.08	67	59	1	7	54	2				4	186
New Bern	11,981	407	33.97	148	134	1	13						30	229
Kinston	11,600	275	23.71	44	34	2	8	2	6			3	1	219
Statesville	10,900	361	33.12	122	112	2	8		1				8	230
Thomasville	10,800	167	15.46	96	88	1	7	10	10			4	5	42

[1] For an explanation of the population used in *computing* per capita figures, see text discussion, p. v.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Revenue receipts expressed in thousands]

CITY, TOWN, OR VILLAGE	Estimated population[1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
8,000 to 30,000 population—Continued														
Lexington	10,400	$406	$39.04	$138	$134	$1	$3	$22	$1	-------	-------	-------	$10	$235
Burlington	10,400	287	27.60	122	111	1	10	47	-------	-------	-------	-------	39	79
Elizabeth City	10,200	373	36 57	100	83	1	16	9	-------	-------	-------	-------	-------	264
Greenville	9,800	312	31.84	53	38	4	11	18	2	-------	-------	$1	-------	238
2,500 to 8,000 population	188,450	5,241	27.81	2,693	2,509	37	147	356	52	-------	$2	28	214	1,896
Hickory	7,363	293	39.79	181	167	-------	14	1	7	-------	1	-------	44	59
Washington	7,035	255	36.25	63	50	2	11	19	1	-------	-------	1	10	161
Reidsville	6,851	181	26.42	115	108	1	6	16	3	-------	-------	2	-------	45
Lenoir	6,532	124	18.98	58	51	2	5	14	-------	-------	-------	-------	2	50
Tarboro	6,379	320	50.16	79	71	2	6	22	2	-------	-------	1	56	160
Henderson	6,345	167	26.32	87	83	-------	4	23	-------	-------	-------	-------	3	54
Monroe	6,100	265	43.44	115	108	5	2	13	2	-------	-------	-------	3	132
Mount Airy	6,045	147	24.32	92	88	4	-------	2	11	-------	1	-------	-------	41
Morganton	6,001	161	26.83	77	71	2	4	-------	-------	-------	-------	-------	3	81
Kings Mountain	5,632	128	22.73	83	81	-------	2	1	-------	-------	-------	-------	2	42
Mooresville	5,619	70	12.46	49	45	1	3	3	2	-------	-------	-------	1	15
Canton	5,117	105	20.52	72	68	1	3	17	1	-------	-------	5	-------	10
Hendersonville	5,070	291	57.40	170	163	-------	7	41	1	-------	-------	-------	9	70
Asheboro	5,021	77	15.34	49	48	-------	1	1	-------	-------	-------	-------	1	26
Hamlet	4,801	102	21.25	91	87	-------	4	9	1	-------	-------	-------	-------	1
Dunn	4,558	105	23.04	59	53	1	5	5	8	-------	-------	-------	5	28
Newton	4,394	115	26.17	37	35	-------	2	-------	-------	-------	-------	-------	-------	78
Sanford	4,253	98	23.04	71	64	2	5	-------	-------	-------	-------	-------	-------	27
Lumberton	4,140	196	47.34	73	68	-------	5	1	-------	-------	-------	-------	33	89
Belmont	4,121	68	16.50	41	39	1	1	9	-------	-------	-------	4	-------	14

Oxford	4,101	108	26.34	55	53		2	10	1				3	39
Forest City	4,069	117	28.75	59	57		2	6	1					51
Lincolnton	3,781	138	36.50	43	40	1	2	12				1		82
Bessemer City	3,739	37	9.90	21	20		1	1				1	1	13
North Wilkesboro	3,668	42	11.45	21	17		4	7					1	13
Roxboro	3,657	80	21.88	63	60		3	2					1	14
Edenton	3,563	99	27.79	28	22	1	5	17					1	53
Albemarle	3,493	177	50.67	66	62		4	8				2	1	100
Morehead City	3,483	108	31.01	52	46	3	3	15	1				1	39
Roanoke Rapids	3,404	15	4.41	15	12		3							
Laurinburg	3,312	102	30.80	40	36	1	3	3	1			2		56
Spencer	3,128	85	27.17	40	37	1	2	33	1					11
Wadesboro	3,124	55	17.61	38	35		3	1						16
Spindale	3,066	51	16.63	26	24	1	1	1				3		21
Graham	2,972	63	21.20	58	57		1	5						
Beaufort	2,957	75	25.36	38	37		1		1					36
Rockingham	2,906	125	43.01	91	88	1	2	10					1	23
Cherryville	2,756	71	25.76	31	30		1	7				2	1	30
Williamston	2,731	56	20.51	35	34		1					2	10	9
Clinton	2,712	59	21.76	36	31	2	3	10						13
Chapel Hill	2,699	54	20.01	38	35		3	4	6			1	5	
Mount Olive	2,685	43	16.01	30	27		3	2	1					10
Smithfield	2,543	111	43.65	38	35	1	2	5				1	14	53
Southern Pines	2,524	102	40.41	69	66	1	2						2	31
Less than 2,500 population	248,419	4,097	16.49	2,413	2,280	33	100	348	20		1	35	134	1,146

[1] For an explanation of the *population* used in computing per capita figures, see text discussion, p. v.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS [a]	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments											Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous	Operation and maintenance of public-service enterprises		
Grand total	$129,502	$40.07	$83,812	$7,030	$5,381	$2,329	$11,531	$4,667	$49,043	$184	$200	$1,122	$2,345	$4,637	$27,798	$13,255
State government	47,008	14.54	31,993	1,251	934	614	3,697	1,970	21,176	39	6	1,111	1,195	27	8,065	6,923
Counties [1]	46,439	14.37	34,306	3,867	1,070	606	5,342	2,219	20,255	26	7		914	2	8,843	3,288
Cities, towns, and villages	25,083	23.08	9,660	1,912	3,377	1,099	2,275	478		99	187		233	4,608	8,870	1,945
School districts [1]	10,368	(2)	7,612						7,612						1,675	1,081
Other civil divisions	604	(2)	241			10	217					11	3		345	18
ALAMANCE	1,188	27.19	699	88	40	5	126	20	419	1				53	281	155
County	640	14.65	495	52	11	2	93	20	317						126	19
Cities, towns, and villages	306	19.98	102	36	29	3	33			1				53	147	4
School districts	242	(2)	102						102						8	132
ALEXANDER	308	23.69	215	22	8	3	48	19	115					4	45	44
County	264	20.31	192	21	6	3	47	19	96						29	43
Cities, towns, and villages	20	21.60	4	1	2		1							4	11	1
School districts	24	(2)	19						19						5	
ALLEGHANY	76	10.58	65	9	2	1	29	3	16				5		11	
County	70	9.74	59	9	2	1	29	3	10				5		11	
School districts	6	(2)	6						6							
ANSON	505	17.12	381	30	19	2	75	21	233				1	11	62	51
County	336	13.08	307	26	9	2	66	21	182				1		36	43
Cities, towns, and villages	53	9.44	23	4	10		9							11	19	
School districts	66	(2)	51						51						7	8
ASHE	138	6.57	68	18		1	1	9	39						69	1
County	119	5.67	53	17		1		9	26						66	
Cities, towns, and villages	6	4.74	2	1			1								3	1
School districts	13	(2)	13						13							

AVERY	179	14.79	127	19	2	2	2	2	100					1	24	27
County	145	11.98	94	18	2	2	1	2	69						24	27
Cities, towns, and villages	3	2.60	2	1			1							1		
School districts	31	(2)	31						31							
BEAUFORT	851	23.84	517	57	41	7	96	18	287				11	98	202	34
County	525	14.71	388	45	12	5	73	18	233				2		126	11
Cities, towns, and villages	258	24.70	74	12	29	2	22						9	98	64	22
School districts	64	(2)	54						54						9	1
Other civil divisions	4	(2)	1				1								3	
BERTIE	385	14.69	311	30	14	3	60	11	191				2	11	50	13
County	295	11.26	257	26	11	3	56	11	148				2		29	9
Cities, towns, and villages	39	9.24	11	4	3		4							11	14	3
School districts	49	(2)	43						43						5	1
Other civil divisions	2	(2)													2	
BLADEN	363	15.92	275	33	11	9	37	8	176				1		76	12
County	296	12.98	238	30	9	9	31	8	150				1		46	12
Cities, towns, and villages	11	6.08	7	3	2		2								4	
School districts	32	(2)	26						26						6	
Other civil divisions	24	(2)	4				4								20	
BRUNSWICK	309	19.31	218	41	14	2	21	11	128				1	12	67	12
County	246	15.38	179	35	12	2	19	11	99				1		58	9
Cities, towns, and villages	34	19.32	10	6	2		2							12	9	3
School districts	29	(2)	29						29							
BUNCOMBE	5,045	43.65	2,632	397	283	113	341	172	1,208	12	45		61	73	2,237	103
County	2,950	28.45	1,683	272	66	27	255	138	910				15		1,258	9
Cities, towns, and villages	1,614	29.84	640	125	217	76	85	34		12	45		46	73	823	78
School districts	392	(2)	298						298						85	9
Other civil divisions	89	(2)	11			10	1								71	7
BURKE	645	21.15	372	46	19	7	51	21	225	1			2	54	112	107
County	341	11.18	280	34	7	5	37	21	173	1			2		46	15
Cities, towns, and villages	227	23.39	36	12	12	2	10							54	46	91
School districts	62	(2)	52						52						9	1
Other civil divisions	15	(2)	4				4								11	
CABARRUS	760	16.49	563	49	39	8	107	35	324				1		149	48
County	510	11.06	428	37	6	5	82	35	262				1		67	15
Cities, towns, and villages	176	13.60	73	12	33	3	25								70	33
School districts	74	(2)	62						62						12	
CALDWELL	582	19.80	398	44	25	6	54	20	249					33	113	38
County	381	12.96	287	33	6	5	33	20	190						58	36
Cities, towns, and villages	128	12.45	52	11	19	1	21							33	43	
School districts	73	(2)	59						59						12	2

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
			Operation and maintenance of general departments											Operation and maintenance of public service enterprises	Interest	Outlays
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
CAMDEN	$886	$15.64	$73	$4	$1	$1	$10	$1	$55				$1		$11	$2
County	63	11.45	54	4	1	1		1	46				1		8	1
School districts	11	(2)	9						9						2	
Other civil divisions	12	(2)	10				10								1	1
CARTERET	620	36.05	315	53	18	1	42	16	182				3	$61	231	13
County	356	20.70	211	30	4		22	16	138				1		132	13
Cities, towns, and villages	220	31.79	60	23	14	1	20						2	61	99	
School districts	44	(2)	44						44							
CASWELL	206	11.08	185	9		1	11	6	158						19	2
County	183	9.84	164	9		1	10	6	138						19	
Cities, towns, and villages	1	3.18	1				1									
School districts	22	(2)	20						20							2
CATAWBA	975	21.33	548	78	53	13	53	33	311	$4			3	108	264	55
County	406	8.88	265	34	4	1		31	192				3		114	17
Cities, towns, and villages	418	20.65	164	44	49	12	53	2		4				108	142	4
School districts	151	(2)	119						119						8	24
CHATHAM	452	18.68	289	30	17	1	47	13	180				1	1	129	33
County	331	13.68	247	25	15	1	46	13	146				1		62	22
Cities, towns, and villages	68	23.77	8	5	2		1							1	58	1
School districts	53	(2)	34						34						9	10
CHEROKEE	318	19.51	192	28	8	4	11	15	124	1			1	11	107	8
County	193	11.84	140	19	2	3	2	15	99						51	2
Cities, towns, and villages	97	26.47	27	9	6	1	9			1			1	11	53	6
School districts	28	(2)	25						25						3	

CHOWAN	277	24.30	167	16	16	2	39	7	81				6	37	64	9
County	179	15.70	121	12	5	2	29	7	65				1		57	1
Cities, towns, and villages	80	22.45	30	4	11		10						5	37	5	8
School districts	18	(2)	16						16						2	
CLAY	66	11.79	31	12		1		2	15				1		34	1
County	55	9.82	22	11		1		2	7				1		32	1
Cities, towns, and villages	3	9.84	1	1											2	
School districts	8	(2)	8						8							
CLEVELAND	1,069	19.47	713	62	41	4	142	39	406				19	126	181	49
County	482	8.78	417	42	8	2	13	39	310				3		25	40
Cities, towns, and villages	331	17.62	101	20	33	2	32						14	126	102	2
School districts	126	(2)	96						96						23	
Other civil divisions	130	(2)	99				97						2		31	
COLUMBUS	764	19.59	598	67	19	6	95	15	343				53	6	115	45
County	542	16.46	502	60	12	6	88	15	270				51		99	41
Cities, towns, and villages	46	6.40	23	7	7		7						2	6	15	2
School districts	75	(2)	73						73							2
Other civil divisions	1	(2)													1	
CRAVEN	1,909	61.78	1,283	77	44	6	160	25	294				677	136	423	67
County	1,477	47.80	1,102	62	13	3	107	23	218				676		338	37
Cities, towns, and villages	339	24.10	105	15	31	3	53	2					1	136	79	19
School districts	93	(2)	76						76						6	11
CUMBERLAND	990	21.06	639	98	69	18	79	42	321			$1	11	50	280	21
County	644	13.70	468	86	21	13	58	38	242				10		157	19
Cities, towns, and villages	218	14.28	91	12	48	5	21	4					1	50	77	
School districts	122	(2)	79						79						41	2
Other civil divisions	6	(2)	1									1			5	
CURRITUCK	147	21.91	122	10	5	1	19	6	81						5	20
County	125	18.63	101	10	5	1	19	6	60						4	20
School districts	22	(2)	21						21						1	
DARE	111	21.35	89	8	8	2	5	2	64						18	4
County	93	17.88	73	7	7	2	4	2	51						17	3
Cities, towns, and villages	4	7.31	2	1	1										1	1
School districts	13	(2)	13						13							
Other civil divisions	1	(2)	1				1									
DAVIDSON	1,593	31.86	868	132	66	8	144	22	491	3			2	141	330	254
County	673	13.46	565	46	14	6	104	22	368	3			2		72	36
Cities, towns, and villages	627	28.84	180	86	52	2	40							141	227	79
School districts	293	(2)	123						123						31	139
DAVIE	244	16.83	199	19	7	2	30	11	130					4	37	4
County	189	13.03	167	17	6	2	29	11	102						18	4
Cities, towns, and villages	19	12.64	4	2	1		1							4	11	
School districts	36	(2)	28						28						8	

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
DUPLIN	$624	$17.38	$421	$50	$18	$2	$63	$16	$271				$1	$3	$168	$32
County	525	14.62	345	42	13	1	55	16	217				1		148	32
Cities, towns, and villages	43	7.79	22	8	5	1	8							3	18	
School districts	54	(2)	54						54							
Other civil divisions	2	(2)													2	
DURHAM	2,792	39.05	1,793	213	242	116	234	83	851	$16	$14		24	105	728	166
County	1,268	17.73	1,014	149	28	33	138	52	603	7			4		174	80
Cities, towns, and villages	1,181	21.16	531	64	214	83	96	31		9	14		20	105	484	61
School districts	343	(2)	248						248						70	25
EDGECOMBE	770	15.52	452	49	25	6	75	32	263				2	136	139	43
County	418	8.43	327	37	3	5	17	31	202				2		74	17
Cities, towns, and villages	273	30.08	64	12	22	1	28	1						136	47	26
School districts	65	(2)	61						61						4	
Other civil divisions	14	(2)													14	
FORSYTH	4,427	37.64	2,599	233	312	295	258	238	1,160	13	17		13	136	1,070	622
County	2,034	17.30	1,380	118	35	125	161	123	814				4		169	494
Cities, towns, and villages	1,851	23.04	873	115	277	170	97	175		13	17		9	136	718	124
School districts	540	(2)	346						346						190	4
Other civil divisions	2	(2)													2	
FRANKLIN	470	15.72	317	47	19	9	11	15	214				2	24	112	17
County	309	10.33	241	38	10	9	2	15	167						52	16
Cities, towns, and villages	80	19.32	28	9	9		8						2	24	28	
School districts	50	(2)	47						47						2	1
Other civil divisions	31	(2)	1				1								30	

GASTON	2,008	24.28	1,308	129	130	42	195	47	749		10		6	197	451	52
County	898	10.86	759	74	13	9	83	47	528				5		126	13
Cities, towns, and villages	739	21.17	298	55	117	33	82				10		1	197	219	25
School districts	341	(2)	221						221						106	14
Other civil divisions	30	(2)	30				30									
GATES	155	14.62	134	6	2	2	22	4	98						10	11
County	132	12.45	114	6	2	2	21	4	79						7	11
Cities, towns, and villages	1	3.13													1	
School districts	21	(2)	19						19						2	
Other civil divisions	1	(2)	1				1									
GRAHAM	138	23.00	100	12	1		20	8	59					1	28	9
County	118	19.67	89	11	1		20	8	49						27	2
Cities, towns, and villages	3	8.70	1	1										1	1	
School districts	17	(2)	10						10							7
GRANVILLE	491	16.93	365	30	26	5	64	18	214				8	19	98	9
County	360	12.41	286	20	12	4	57	18	167				8		66	8
Cities, towns, and villages	84	16.28	32	10	14	1	7							19	32	1
School districts	47	(2)	47						47							
GREENE	342	17.91	239	23	8	5	48	7	147				1	7	81	15
County	275	14.40	196	21	5	5	45	7	112				1		66	13
Cities, towns, and villages	30	22.88	8	2	3		3							7	15	
School districts	37	(2)	35						35							2
GUILFORD	6,351	44.66	3,215	370	396	190	372	256	1,553	25	30		23	323	2,030	783
County	2,314	16.27	1,415	183	36	15	198	162	504	3	4		10		268	631
Cities, towns, and villages	3,006	30.61	1,049	187	360	175	172	94		22	26		13	323	1,516	118
School districts	1,028	(2)	749						749						245	34
Other civil divisions	3	(2)	2				2								1	
HALIFAX	984	17.92	678	69	46	9	136	33	381				4	82	188	36
County	640	11.66	517	50	24	9	113	33	286				2		100	23
Cities, towns, and villages	218	19.50	66	19	22		23						2	82	66	4
School districts	126	(2)	95						95						22	9
HARNETT	763	19.32	514	55	30	7	87	17	311				7	20	152	77
County	532	13.47	387	46	11	7	68	17	237				1		91	54
Cities, towns, and villages	135	19.26	52	9	19		18						6	20	41	22
School districts	75	(2)	74						74							1
Other civil divisions	21	(2)	1				1								20	
HAYWOOD	933	32.06	435	40	29	3	61	40	259				3	50	189	259
County	409	14.05	299	26	3	3	37	40	189				1		78	32
Cities, towns, and villages	199	21.73	66	14	26		24						2	50	79	4
School districts	323	(2)	70						70						30	222
Other civil divisions	2	(2)													2	

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments											Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
HENDERSON	$1,033	$42.51	$500	$69	$36	$18	$92	$14	$259	$1			$11	$12	$481	$40
County	601	24.73	360	52	15	8	63	14	197				11		201	40
Cities, towns, and villages	335	53.52	77	17	21	10	28			1				12	216	
School districts	87	(2)	62						62						25	
Other civil divisions	10	(2)	1				1								9	
HERTFORD	304	17.03	234	20	4	1	42	18	146				3	2	64	4
County	232	13.03	191	15	3		38	18	116				1		39	2
Cities, towns, and villages	*32*	*8.05*	*13*	*5*	*1*	*1*	*4*						2	*2*	16	1
School districts	40	(2)	30						30						9	1
HOKE	170	11.56	141	19	3	3	29	5	81				*1*	4	22	3
County	125	8.50	114	16	1	3	25	5	63				1		10	1
Cities, towns, and villages	23	17.65	9	3	2		4							4	9	1
School districts	22	(2)	18						18						3	1
HYDE	168	19.53	112	10	5	1	1	4	91						47	9
County	*149*	*17.33*	*93*	*10*	*5*	1	1	4	72						47	9
Cities, towns, and villages																
School districts	19	(2)	*19*						19							
IREDELL	1,334	27.68	779	105	61	7	167	39	393				5	145	319	61
County	797	16.54	538	68	12	2	126	29	304				3		214	45
Cities, towns, and villages	414	23.95	147	38	52	5	42	10						145	112	10
School districts	110	(2)	89						89						15	6
Other civil divisions	13	(2)	5				5								8	

JACKSON	276	15.16	193	30	6	2	21	8	126					1	80	2
County	213	11.70	152	27	4	2	15	8	96						61	
Cities, towns, and villages	29	17.86	11	3	2		6							1	15	2
School districts	30	(2)	30						30							
Other civil divisions	4	(2)													4	
JOHNSTON	1,226	20.74	827	115	39	4	159	32	476				2	91	303	5
County	874	14.79	640	94	19	3	130	32	360				2		233	1
Cities, towns, and villages	234	22.65	71	21	20	1	29							91	70	2
School districts	118	(2)	116						116							2
JONES	167	15.90	120	9	4		13	3	91						47	
County	147	14.00	102	8	4		12	3	75						45	
Cities, towns, and villages	4	2.42	2	1			1								2	
School districts	16	(2)	16						16							
LEE	367	20.85	253	30	14	2	43	8	153				3	17	91	6
County	204	11.59	169	21	5	1	21	8	112				1		31	4
Cities, towns, and villages	111	20.41	43	9	9	1	22						2	17	50	1
School districts	52	(2)	41						41						10	1
LENOIR	912	24.78	539	58	60	9	80	23	306				3	92	189	92
County	482	13.10	349	37	13	5	46	23	224				1		129	4
Cities, towns, and villages	341	25.66	108	21	47	4	34						2	92	53	88
School districts	89	(2)	82						82						7	
LINCOLN	461	19.45	294	34	18	2	41	14	184				1	51	108	8
County	288	12.15	220	25	5	1	30	14	144				1		63	5
Cities, towns, and villages	121	30.20	34	9	13	1	11							51	34	2
School districts	52	(2)	40						40						11	1
MCDOWELL	486	23.25	341	33	14	2	69	17	205				1	9	123	13
County	278	13.30	217	27	6	1	32	17	133				1		61	
Cities, towns, and villages	72	20.17	25	6	8	1	10							9	35	3
School districts	102	(2)	72						72						20	10
Other civil divisions	34	(2)	27				27								7	
MACON	158	11.45	95	22	3	2	10	4	50				4	8	50	5
County	103	7.46	66	18	1	2		4	40				1		37	
Cities, towns, and villages	33	21.47	13	4	2		4						3	8	10	2
School districts	13	(2)	10						10							3
Other civil divisions	9	(2)	6				6								3	
MADISON	388	19.11	256	22	9	2	34	10	177				2	17	99	16
County	272	13.40	196	18	4	2	25	10	135				2		60	16
Cities, towns, and villages	68	30.58	18	4	5		9							17	33	
School districts	42	(2)	42						42							
Other civil divisions	6	(2)													6	

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS															
			Operation and maintenance of general departments											Operation and maintenance of public service enterprises	Interest	Outlays
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
MARTIN	$518	$21.76	$257	$29	$19	$4	$13	$14	$177				$1	$24	$101	$136
County	303	12.73	197	23	12	4	2	14	141				1		58	48
Cities, towns, and villages	167	27.72	23	6	7		10							24	32	88
School districts	36	(2)	36						36							
Other civil divisions	12	(2)	1				1								11	
MECKLENBURG	4,312	31.71	3,062	237	495	235	519	175	1,300	$34	$22	$6	39	230	721	299
County	1,980	14.56	1,668	128	89	18	367	118	921	11			16		262	50
Cities, towns, and villages	1,890	21.13	1,009	109	406	217	152	57		23	22		23	230	418	233
School districts	430	(2)	379						379						40	11
Other civil divisions	12	(2)	6									6			1	5
MITCHELL	204	14.17	138	17	5	1	11	7	97					1	60	5
County	174	12.08	115	14	3	1	10	7	80						54	5
Cities, towns, and villages	13	8.41	6	3	2		1							1	6	
School districts	17	(2)	17						17							
MONTGOMERY	417	25.27	248	26	21	1	23	8	169					11	134	24
County	297	18.00	199	21	15	1	20	8	134						76	22
Cities, towns, and villages	63	14.16	14	5	6		3							11	38	
School districts	57	(2)	35						35						20	2
MOORE	625	21.26	445	47	22	5	101	18	249		1		2	39	107	34
County	383	13.03	318	35	9	5	63	18	188						38	27
Cities, towns, and villages	146	23.50	66	12	13		38				1		2	39	41	
School districts	96	(2)	61						61						28	7

NASH	1,643	29 98	1,135	91	119	44	293	71	496		19		2	259	183	66
County	737	13.45	724	39	22	7	216	71	369						13	
Cities, towns, and villages	721	26 65	280	52	97	37	73				19		2	259	120	62
School districts	172	(2)	127						127						41	4
Other civil divisions	13	(2)	4				4								9	
NEW HANOVER	1,878	43. 27	1,171	117	220	126	164	71	432	7	12		22	72	266	369
County	985	22 70	545	68	35	35	67	45	292	1			2		82	358
Cities, towns, and villages	742	22 85	486	49	185	91	97	26		6	12		20	72	173	11
School districts	151	(2)	140						140						11	
NORTHAMPTON	303	10 90	251	19	8	3	23	17	181						39	13
County	224	8 06	190	17	5	3	9	17	139						26	8
Cities, towns, and villages	12	3. 25	10	2	3		5								2	
School districts	43	(2)	42						42						1	
Other civil divisions	24	(2)	9				9								10	5
ONSLOW	313	20 32	205	24	8	1	24	12	136					3	47	58
County	279	18. 12	178	24	7	1	23	12	111						43	58
Cities, towns, and villages	9	5. 36	2		1		1							3	4	
School districts	25	(2)	25						25							
ORANGE	408	18. 80	324	45	18	5	57	12	185				2	3	72	9
County	292	13 46	241	27	11	1	45	12	144				1		43	8
Cities, towns, and villages	69	13. 34	41	18	7	4	11						1	3	25	
School districts	44	(2)	41						41						2	1
Other civil divisions	3	(2)	1				1								2	
PAMLICO	186	20. 00	135	18	8	3	20	6	79				1		50	1
County	157	16 88	109	16	7	2	17	6	61						47	1
Cities, towns, and villages	11	7. 70	8	2	1	1	3						1		3	
School districts	18	(2)	18						18							
PASQUOTANK	731	37. 68	368	51	47	1	53	17	197				2	131	179	53
County	285	14. 69	221	30	7	1	20	17	144				2		64	
Cities, towns, and villages	379	37. 16	94	21	40		33							131	103	51
School districts	64	(2)	53						53						9	2
Other civil divisions	3	(2)													3	
PENDER	250	15 82	200	17	9	1	31	7	135						44	6
County	205	12 97	167	16	9	1	30	7	104						33	5
Cities, towns, and villages	4	2 26	2	1			1								1	1
School districts	38	(2)	31						31						7	
Other civil divisions	3	(2)													3	
PERQUIMANS	139	17. 72	134	12	4	1	19	4	93				1	18	34	3
County	123	11. 53	101	8	1	1	14	4	73						20	2
Cities, towns, and villages	44	22. 99	13	4	3		5						1	18	12	1
School districts	22	(2)	20						20						2	

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
PERSON	$523	$23.14	$259	$34	$8	$6	$27	$15	$169					$11	$59	$194
County	401	17.74	206	16	3	6	27	15	139						25	170
Cities, towns, and villages	87	23 79	23	18	5									11	30	23
School districts	35	(2)	30						30						4	1
PITT	1,335	23.84	786	79	75	11	154	30	434			$3		172	275	102
County	754	13.46	576	61	26	8	114	25	342						133	45
Cities, towns, and villages	421	25.66	115	18	49	3	40	5						172	79	55
School districts	136	(2)	92						92						42	2
Other civil divisions	24	(2)	3										3		21	
POLK	309	29.43	187	31	8	1	23	12	110				$2	5	102	15
County	212	20 19	140	23	4		17	12	83				1		63	9
Cities, towns, and villages	68	26.48	20	8	4	1	6						1	5	38	5
School districts	29	(2)	27						27						1	1
RANDOLPH	644	17 31	388	36	17	4	81	15	234				1	22	152	82
County	450	12.10	296	26	10	3	69	15	172				1		109	45
Cities, towns, and villages	129	13.04	30	10	7	1	12							22	41	36
School districts	65	(2)	62						62						2	1
RICHMOND	485	13.66	317	77	24	1	21	23	171					24	142	2
County	230	6.48	185	60	1	1		23	100						45	
Cities, towns, and villages	165	18 56	61	17	23		21							24	79	1
School districts	90	(2)	71						71						18	1
ROBESON	1,241	18 12	800	96	54	14	110	41	480				5	78	245	118
County	782	11.42	602	71	26	11	78	41	370				5		106	74
Cities, towns, and villages	299	21.64	88	25	28	3	32							78	96	37
School districts	160	(2)	110						110						43	7

ROCKINGHAM	1,300	24.86	719	65	50	4	119	23	445				13	54	270	257
County	708	13.54	507	43	16	2	92	23	322				9	2	184	15
Cities, towns, and villages	227	17.91	89	22	34	2	27						4	52	76	10
School districts	365	(2)	123						123						10	232
ROWAN	1,497	25.46	1,031	113	88	43	181	38	560		$4		4	26	388	52
County	875	14.88	700	78	16	11	134	38	419		2		2		134	41
Cities, towns, and villages	440	16.03	190	35	72	32	47				2		2	26	222	2
School districts	182	(2)	141						141						32	9
RUTHERFORD	985	23.45	613	73	18	7	90	26	387		3		9	48	298	26
County	580	13.81	443	50	7	4	67	26	287				2		120	17
Cities, towns, and villages	255	22.86	70	23	11	3	23				3		7	48	129	8
School districts	146	(2)	100						100						45	1
Other civil divisions	4	(2)													4	
SAMPSON	645	15.81	526	45	29	4	99	16	332				1	5	97	17
County	515	12.62	422	34	21	4	83	16	263				1		78	15
Cities, towns, and villages	61	14.85	35	11	8		16							5	19	2
School districts	69	(2)	69						69							
SCOTLAND	424	20.19	302	37	26	4	94	10	130				1	27	77	18
County	273	13.00	233	25	17	4	80	10	96				1		25	15
Cities, towns, and villages	96	19.79	35	12	9		14							27	31	3
School districts	50	(2)	34						34						16	
Other civil divisions	5	(2)													5	
STANLY	683	22.25	435	72	18	13	64	22	241				5	55	149	44
County	416	13.55	330	56	2	9	50	22	186				5		86	
Cities, towns, and villages	206	36.71	50	16	16	4	14							55	58	43
School districts	61	(2)	55						55						5	1
STOKES	320	14.16	224	23	7	1	37	9	147					3	57	36
County	280	12.39	198	22	7	1	37	9	122						46	36
Cities, towns, and villages	15	13.88	1	1										3	11	
School districts	25	(2)	25						25							
SURRY	1,031	25.15	586	99	48	4	71	16	337				11	55	239	151
County	592	14.44	376	33	13	4	44	16	264				2		123	93
Cities, towns, and villages	296	31.45	136	66	35		27						8	55	100	5
School districts	141	(2)	73						73						15	58
Other civil divisions	2	(2)	1										1		1	
SWAIN	195	16 86	85	30	6	8	5		34				2	2	105	3
County	129	11.15	57	28	5	8			16						70	2
Cities, towns, and villages	47	22 46	9	2	1		4						2	2	35	1
School districts	18	(2)	18						18							
Other civil divisions	1	(2)	1				1									

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
TRANSYLVANIA	$337	$35 10	$201	$44	$9	$1	$19	$5	$123					$8	$128	
County	261	27. 19	165	41	4	1	16	5	98						96	
Cities, towns, and villages	51	18. 07	11	3	5		3							8	32	
School districts	25	(1)	25						25							
TYRRELL	97	18. 65	70	9	5		4	2	48				$2	2	23	$2
County	71	13. 65	54	8	3		2	2	39						15	2
Cities, towns, and villages	16	18. 52	7	1	2		2						2	2	7	
School districts	10	(2)	9						9						1	
UNION	828	19. 81	592	75	41	11	96	28	337		$1		3	75	139	22
County	465	11. 12	398	31	17	11	55	27	255		1		1		60	7
Cities, towns, and villages	260	27. 38	112	44	24		41	1					2	75	61	12
School districts	103	(2)	82						82						18	3
VANCE	549	19. 54	398	43	31	9	63	12	239				1	26	97	28
County	346	12 31	286	22	17	7	46	12	181				1		46	14
Cities, towns, and villages	137	20 44	51	21	14	2	14							26	46	14
School districts	58	(2)	58						58							
Other civil divisions	8	(2)	3				3								5	
WAKE	3,312	33 76	2,198	200	244	114	265	80	1,266	$7	13		9	164	596	354
County	1,100	11 21	1,002	105	27	30	149	62	626				3		98	
Cities, towns, and villages	1,377	29 64	556	95	217	84	116	18		7	13		6	164	337	320
School districts	835	(2)	640						640						161	34

WARREN	160	6.75	113	15	11	1	19	11	56					8	37	2
County	69	2.91	61	11	3	1	6	10	30						8	
Cities, towns, and villages	39	12.21	20	4	8		7	1						8	11	
School districts	36	(2)	26						26						8	2
Other civil divisions	16	(2)	6				6								10	
WASHINGTON	221	19.05	153	19	4	1	25	5	98			$1			62	6
County	163	14.05	118	16		1	21	5	75						39	6
Cities, towns, and villages	33	10.14	11	3	4		4								22	
School districts	24	(2)	23						23						1	
Other civil divisions	1	(2)	1									1				
WATAUGA	223	14.39	159	14	3	1	26	5	110					5	53	6
County	167	10.77	133	11		1	19	5	97						30	4
Cities, towns, and villages	41	22.80	13	3	3		7							5	22	1
School districts	14	(2)	13						13							1
Other civil divisions	1	(2)													1	
WAYNE	1,064	19.49	688	78	77	21	74	50	370		3		15	77	234	65
County	455	8.33	367	50	9	14		37	245				12		84	4
Cities, towns, and villages	456	22.35	196	28	68	7	74	13			3		3	77	125	58
School districts	153	(2)	125						125						25	3
WILKES	523	14.21	418	37	21	6	77	20	254				3	12	79	14
County	416	11.30	340	31	9	3	69	20	206				2		72	4
Cities, towns, and villages	51	10.09	30	6	12	3	8						1	12	4	5
School districts	55	(2)	48						48						2	5
Other civil divisions	1	(2)													1	
WILSON	1,333	28.79	793	70	66	6	225	33	393					268	266	6
County	718	15.51	542	38	3	3	177	29	292						172	4
Cities, towns, and villages	509	33.16	150	32	63	3	48	4						268	89	2
School districts	101	(2)	101						101							
Other civil divisions	5	(2)													5	
YADKIN	186	10.16	152	9	2	1	18	6	116						28	6
County	165	9.02	135	9	2	1	17	6	100						25	5
Cities, towns, and villages	2	.92	1				1								1	
School districts	19	(2)	16						16						2	1
YANCEY	208	14.36	147	17	2	1	14	7	106					4	56	1
County	166	11.46	126	16	1	1	14	7	87						39	1
Cities, towns, and villages	23	26.56	2	1	1									4	17	
School districts	19	(2)	19						19							

[1] Data for county schools are included with the data for counties.
[2] Not computed.

[a] Omission from table 3 of any civil division listed in tables 1 or 5 indicates no payments reported for such division.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GOVERNMENTAL-COST PAYMENTS												
	Total	Per capita	Operation and maintenance of general departments									Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Libraries	Recreation	Miscellaneous			
Grand total	$25,083	$23.08	$9,660	$1,912	$3,377	$1,099	$2,275	$478	$99	$187	$233	$4,608	$3,870	$1,945
30,000 population and over	11,312	25.76	5,043	708	1,847	889	787	435	91	149	137	1,012	4,333	924
Charlotte	1,826	21.64	996	105	401	217	149	57	22	22	23	206	398	226
Winston-Salem	1,810	23.03	861	111	275	170	91	175	13	17	9	131	694	124
Greensboro	1,410	25.13	557	87	216	72	97	52	18	7	8	93	727	33
Durham	1,181	21.16	531	64	214	83	96	31	9	14	20	105	484	61
Asheville	1,573	29.96	627	121	212	75	82	34	12	45	46	68	800	78
High Point	1,571	38.89	484	97	142	103	72	42	4	19	5	227	779	81
Raleigh	1,227	31.38	521	82	207	83	105	18	7	13	6	114	281	311
Wilmington	714	22.13	466	41	180	86	95	26	6	12	20	68	170	10
8,000 to 30,000 population	5,468	25.94	1,888	391	716	126	562	37	----------	34	22	1,631	1,487	462
Rocky Mount	659	28.78	250	43	88	35	63	----------	----------	19	2	246	103	60
Gastonia	517	29.04	220	35	86	27	61	----------	----------	10	1	143	135	19
Salisbury	339	19.37	160	26	62	31	38	----------	----------	2	1	10	169	----------
Goldsboro	376	24.10	167	19	61	7	61	13	----------	3	3	56	95	58
Fayetteville	215	15.58	88	12	47	5	20	4	----------	----------	----------	50	77	----------
Wilson	461	35.46	134	26	58	2	44	4	----------	----------	----------	242	83	2
Concord	171	14.13	71	11	33	3	24	----------	----------	----------	----------	----------	67	33
Shelby	218	18.17	63	12	20	2	16	----------	----------	----------	13	97	58	----------
New Bern	329	27.46	102	13	31	3	53	2	----------	----------	----------	132	76	19
Kinston	318	27.41	102	19	45	4	32	----------	----------	----------	2	82	47	87
Statesville	342	31.38	114	29	39	1	35	10	----------	----------	----------	127	95	6
Thomasville	159	14.72	65	21	25	2	17	----------	----------	----------	----------	23	70	1
Lexington	465	44.71	113	65	26	----------	22	----------	----------	----------	----------	118	156	78
Burlington	225	21.63	70	31	21	2	16	----------	----------	----------	----------	50	105	----------
Elizabeth City	379	37.16	94	21	40	----------	33	----------	----------	----------	----------	131	103	51
Greenville	295	30.10	75	8	34	2	27	4	----------	----------	----------	124	48	48

2,500 to 8,000 population	4,784	25 39	1,577	451	486	51	539	3	6	4	37	1,206	1,668	333
Hickory	229	31.10	86	20	29	5	26	2	4			49	94	
Washington	215	30.56	61	7	25	2	18				9	78	54	22
Reidsville	150	21.89	68	17	25	1	21				4	37	38	7
Lenoir	114	17.45	45	9	15	1	20					26	43	
Tarboro	245	38.41	53	9	18	1	24	1				129	38	25
Henderson	137	21 59	51	21	14	2	14					26	46	14
Monroe	213	34.92	92	36	22		34					68	53	
Mount Airy	229	37.88	112	63	29		20					48	69	
Morganton	130	21.66	26	9	10	1	6					51	44	9
Kings Mountain	107	19.00	34	7	13		14					28	43	2
Mooresville	69	12.28	33	9	13	4	7					17	15	4
Canton	81	15 83	35	6	13		11				2	9	34	3
Hendersonville	325	64.10	72	16	20	10	25		1			12	241	
Asheboro	96	19.12	17	5	4		8					18	27	34
Hamlet	61	12.71	32	7	14		11					1	27	1
Dunn	111	24.35	40	6	13		17				4	16	41	14
Newton	105	23.90	28	7	10		11					48	29	
Sanford	104	24.45	33	8	8	1	21					17	49	
Lumberton	147	35 51	33	10	10	2	11					48	48	18
Belmont	45	10 92	23	7	9	2	5					9	13	
Oxford	81	19.75	29	8	14	1	6					19	32	1
Forest City	100	24.58	26	5	5	3	6				7	27	46	1
Lincolnton	121	32.00	34	9	13	1	11					51	34	2
Bessemer City	45	12.04	15	4	5		6					15	12	3
North Wilkesboro	42	11.45	26	5	11	3	6				1	12		4
Roxboro	87	23.79	23	18	5							11	30	23
Edenton	80	22.45	30	4	11		10				5	37	5	8
Albemarle	186	53 25	42	12	14	4	12					51	50	43
Morehead City	158	45.36	36	14	8	1	11				2	23	99	
Roanoke Rapids	17	4.99	13	3	5		4				1		2	2
Laurinburg	84	25.36	28	9	7		12					25	28	3
Spencer	58	16 54	13	5	4		4					7	38	
Wadesboro	44	14.08	17	3	7		7					10	17	
Spindale	48	15.66	14	3	2		6			3		18	16	
Graham	34	11.44	21	2	5	1	12		1				13	
Beaufort	58	19 61	22	7	6		9					36		
Rockingham	94	32 35	26	7	9		10					21	47	
Cherryville	75	27.21	16	5	6	1	4					21	35	3
Williamston	125	45.77	14	5	4		5					4	22	85
Clinton	50	18.44	30	10	7		13					4	14	2
Chapel Hill	49	18.15	32	15	4	4	9						17	
Mount Olive	44	16 39	18	5	4		9					6	20	
Smithfield	92	36 18	27	9	7		11					46	19	
Southern Pines	99	39.22	46	5	9		29			1	2	27	26	
Less than 2,500 population	3,519	14.17	1,152	362	328	33	387	3	2		37	759	1,382	226

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS [a]	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	$575,196	$479,675	$41,005	$54,516	$532,747	$164.84
State government	188,616	175,879		12,737	164,534	50.91
Counties [1]	168,919	140,263		28,656	158,859	49.15
Cities, towns, and villages	171,094	118,624	40,879	11,591	164,860	151.69
School districts [1]	37,932	36,411		1,521	36,698	(2)
Other civil divisions	8,635	8,498	126	11	7,796	(2)
ALAMANCE	5,136	3,830	736	570	4,909	112.33
County	2,166	1,750		416	2,119	48.49
Cities, towns, and villages	2,478	1,592	736	150	2,317	151.31
School districts	492	488		4	473	(2)
ALEXANDER	781	472	115	197	775	59.62
County	523	346		177	514	39.54
Cities, towns, and villages	176	61	115		176	190.06
School districts	85	65		20	85	(2)
ALLEGHANY	238	220		18	218	30.34
County	238	220		18	218	30.34
School districts						
ANSON	1,377	850	232	295	1,371	46.47
County	921	629		292	921	31.22
Cities, towns, and villages	357	122	232	3	353	62.84
School districts	99	99			97	(2)
ASHE	1,357	1,334		23	1,332	63.43
County	1,309	1,287		22	1,284	61.14
Cities, towns, and villages	48	47		1	48	37.88
School districts						
AVERY	669	541		128	623	51.49
County	648	525		123	602	49.75
Cities, towns, and villages	17	16		1	17	14.71
School districts	4			4	4	(2)
BEAUFORT	3,500	3,212	22	266	3,131	87.70
County	2,091	1,845		246	1,979	55.43
Cities, towns, and villages	990	963	22	5	798	76.41
School districts	369	354		15	334	(2)
Other civil divisions	50	50			20	(2)
BERTIE	1,624	1,186	57	381	1,549	59.12
County	1,055	726		329	996	38.02
Cities, towns, and villages	490	381	57	52	485	114.85
School districts	35	35			29	(2)
Other civil divisions	44	44			39	(2)
BLADEN	1,519	1,184	13	322	1,383	60.66
County	1,000	682		318	995	43.64
Cities, towns, and villages	84	71	13		84	46.41
School districts	101	97		4	75	(2)
Other civil divisions	334	334			229	(2)
BRUNSWICK	2,044	1,855		189	2,027	126.69
County	1,888	1,706		182	1,888	118.00
Cities, towns, and villages	154	149		5	137	77.84
School districts	2			2	2	(2)
BUNCOMBE	50,069	36,514	5,236	8,319	50,067	432.81
County	20,152	17,074		3,078	20,152	194.33
Cities, towns, and villages	24,006	13,943	5,236	4,827	24,004	443.82
School districts	3,303	2,889		414	3,303	(2)
Other civil divisions	2,608	2,608			2,608	(2)
BURKE	2,038	1,761		277	1,967	64.49
County	918	677		241	918	30.10
Cities, towns, and villages	729	695		34	729	75.13
School districts	152	150		2	130	(2)
Other civil divisions	239	239			190	(2)

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
CABARRUS	$2,687	$2,069	$340	$278	$2,578	$55.92
County	1,375	1,126		249	1,375	29.83
Cities, towns, and villages	1,033	693	340		924	71.42
School districts	279	250		29	279	(2)
CALDWELL	1,972	1,479	213	280	1,947	66.22
County	1,004	750		254	979	33.30
Cities, towns, and villages	685	446	213	26	685	66.61
School districts	283	283			283	(2)
CAMDEN	235	198		37	235	42.73
County	79	42		37	79	14.36
School districts	52	52			52	(2)
Other civil divisions	104	104			104	(2)
CARTERET	6,387	4,571	1,233	583	6,325	367.73
County	3,903	3,411		492	3,895	226.45
Cities, towns, and villages	2,484	1,160	1,233	91	2,430	351.11
School districts						
CASWELL	548	404		144	548	29.46
County	548	404		144	548	29.46
Cities, towns, and villages						
School districts						
CATAWBA	5,153	3,764	868	521	5,023	109.91
County	2,279	1,781		498	2,211	48.38
Cities, towns, and villages	2,520	1,629	868	23	2,477	122.37
School districts	354	354			335	(2)
CHATHAM	1,702	1,591	40	161	1,677	69.30
County	1,249	1,088		161	1,165	48.14
Cities, towns, and villages	435	395	40		429	149.95
School districts	108	108			83	(2)
CHEROKEE	2,009	1,899		110	1,980	121.47
County	1,079	986		93	1,079	66.20
Cities, towns, and villages	797	780		17	768	209.61
School districts	58	58			58	(2)
Other civil divisions	75	75			75	(2)
CHOWAN	695	665		30	689	60.44
County	481	451		30	481	42.19
Cities, towns, and villages	139	139			133	37.33
School districts	75	75			75	(2)
CLAY	524	477		47	410	73.21
County	500	453		47	386	68.93
Cities, towns, and villages	24	24			24	78.69
School districts						
CLEVELAND	3,011	2,464	290	257	2,806	52.20
County	441	189		252	428	7.80
Cities, towns, and villages	1,496	1,201	290	5	1,496	79.65
School districts	508	508			508	(2)
Other civil divisions	566	566			434	(2)
COLUMBUS	2,354	1,982	78	294	2,094	53.69
County	1,955	1,671		284	1,699	43.56
Cities, towns, and villages	399	311	78	10	395	54.93
School districts						
CRAVEN	5,749	3,475		2,274	5,740	185.76
County	4,631	2,372		2,259	4,631	149.87
Cities, towns, and villages	881	866		15	881	62.64
School districts	234	234			225	(2)
Other civil divisions	3	3			3	(2)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
CUMBERLAND	$5,339	$4,979	----	$360	$5,038	$107.19
County	3,178	2,825	----	353	3,128	66.55
Cities, towns, and villages	1,435	1,428	----	7	1,242	81.34
School districts	658	658	----	----	600	(2)
Other civil divisions	68	68	----	----	68	(2)
CURRITUCK	115	78	----	37	99	14.75
County	102	65	----	37	86	12.82
School districts	13	13	----	----	13	(2)
DARE	538	500	$17	21	534	102.69
County	518	499	----	19	515	99.04
Cities, towns, and villages	17	----	17	----	16	29.25
School districts	3	1	----	2	3	(2)
DAVIDSON	5,381	4,252	711	418	5,145	102.90
County	958	731	----	227	862	17.24
Cities, towns, and villages	3,482	2,503	711	178	3,351	154.14
School districts	941	928	----	13	932	(2)
DAVIE	680	606	----	83	681	46.97
County	430	347	----	83	430	29.66
Cities, towns, and villages	168	168	----	----	160	106.45
School districts	91	91	----	----	91	(2)
DUPLIN	3,026	2,591	14	421	2,493	69.44
County	2,696	2,309	----	387	2,169	60.42
Cities, towns, and villages	275	250	14	11	275	49 79
School districts	23	----	----	23	23	(2)
Other civil divisions	32	32	----	----	26	(2)
DURHAM	14,737	11,926	1,972	839	13,928	194.80
County	2,447	2,190	----	257	2,447	34.22
Cities, towns, and villages	10,265	7,728	1,972	565	9,495	170.16
School districts	2,025	2,008	----	17	1,986	(2)
EDGECOMBE	2,728	2,120	272	336	2,565	51.71
County	787	470	----	317	787	15.87
Cities, towns, and villages	759	473	272	14	641	70.63
School districts	331	326	----	5	286	(2)
Other civil divisions	851	851	----	----	851	(2)
FORSYTH	23,268	18,645	2,785	1,838	22,826	194.10
County	3,391	3,048	----	343	3,391	28.84
Cities, towns, and villages	16,119	11,839	2,785	1,495	15,720	195.63
School districts	3,758	3,758	----	----	3,715	(2)
FRANKLIN	2,129	1,630	----	499	2,014	67.36
County	935	478	----	457	922	30.84
Cities, towns, and villages	551	524	----	27	531	128.26
School districts	83	68	----	15	79	(2)
Other civil divisions	560	560	----	----	482	(2)
GASTON	8,935	6,927	1,374	634	7,981	96.51
County	2,677	2,122	----	455	2,305	27.87
Cities, towns, and villages	4,699	3,153	1,374	172	4,165	119.32
School districts	1,659	1,652	----	7	1,511	(2)
GATES	324	199	----	125	307	28.96
County	293	170	----	123	282	26.60
Cities, towns, and villages	22	22	----	----	19	59.38
Schools districts	2	----	----	2	2	(2)
Other civil divisions	7	7	----	----	4	(2)
GRAHAM	502	446	----	56	482	80.33
County	432	382	----	50	420	70.00
Cities, towns, and villages	40	39	----	1	40	115.94
School districts	30	25	----	5	22	(2)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
GRANVILLE	$1,934	$1,589	$166	$179	$1,792	$61.79
County	1,020	849		171	983	33 90
Cities, towns, and villages	769	595	166	8	700	135.66
School districts	145	145			109	(2)
GREENE	1,745	1,375	87	283	1,036	54.24
County	1,507	1,233		274	871	45.60
Cities, towns, and villages	238	142	87	9	165	125.86
School districts						
GUILFORD	35,876	27,629	6,603	1,644	34,797	244.70
County	6,092	5,429		663	5,907	41.54
Cities, towns, and villages	25,380	17,833	6,603	944	24,498	249.50
School districts	4,380	4,343		37	4,380	(2)
Other civil divisions	24	24			12	(2)
HALIFAX	3,235	2,459	369	407	3,036	55 30
County	1,625	1,261		364	1,430	26.05
Cities, towns, and villages	1,003	599	369	35	999	89.37
School districts	607	599		8	607	(2)
HARNETT	2,873	2,343	53	477	2,873	72.73
County	1,648	1,175		473	1,648	41.72
Cities, towns, and villages	795	738	53	4	795	113.44
School districts						
Other civil divisions	430	430			430	(2)
HAYWOOD	3,556	3,000	362	194	3,519	120.93
County	1,614	1,510		104	1,585	54 47
Cities, towns, and villages	1,336	887	362	87	1,329	145 13
School districts	581	578		3	580	(2)
Other civil divisions	25	25			25	(2)
HENDERSON	7,814	5,652	1,219	943	7,770	319 75
County	3,728	3,195		533	3,716	152 92
Cities, towns, and villages	3,413	1,806	1,219	388	3,381	540.18
School districts	473	455		18	473	(2)
Other civil divisions	200	196		4	200	(2)
HERTFORD	1,025	733	132	160	819	46.01
County	559	500		159	490	27.53
Cities, towns, and villages	234	102	132		213	53.56
School districts	132	131		1	116	(2)
HOKE	485	434		51	423	28.78
County	280	229		51	215	16 67
Cities, towns, and villages	148	148			121	92.86
School districts	57	57			57	(2)
HYDE	746	706		40	743	86.40
County	744	704		40	741	86.16
Cities, towns, and villages	2	2			2	8.97
School districts						
IREDELL	6,582	6,299	5	278	6,421	133.22
County	3,794	3,556		238	3,794	78.71
Cities, towns, and villages	2,033	2,019	5	9	2,023	117.02
School districts	620	596		24	566	(2)
Other civil divisions	135	128		7	38	(2)
JACKSON	1,671	1,252	252	167	1,670	91.76
County	1,235	1,068		167	1,235	67.86
Cities, towns, and villages	375	123	252		375	230.91
School districts	4	4			4	(2)
Other civil divisions	57	57			56	(2)
JOHNSTON	5,350	4,717	391	242	4,621	78 19
County	4,094	3,908		186	3,379	57.17
Cities, towns, and villages	1,254	809	391	54	1,240	120.02
School districts	2			2	2	(2)

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
JONES	$880	$778	----	$102	$568	$54.10
County	773	676	----	97	461	43.90
Cities, towns, and villages	30	30	----	----	30	18.14
School districts	77	72	----	5	77	(2)
LEE	1,726	1,259	$294	173	1,565	88.92
County	642	531	----	111	547	31.08
Cities, towns, and villages	862	506	294	62	815	149.87
School districts	222	222	----	----	203	(2)
LENOIR	4,029	3,477	76	476	4,019	109.21
County	2,536	2,163	----	373	2,536	68.91
Cities, towns, and villages	904	806	76	22	894	67.28
School districts	589	508	----	81	589	(2)
LINCOLN	1,722	1,404	132	186	1,559	65.78
County	1,113	954	----	159	1,003	42.32
Cities, towns, and villages	369	210	132	27	316	78.88
School districts	240	240	----	----	240	(2)
MCDOWELL	2,155	1,938	37	180	2,080	99.52
County	1,141	961	----	180	1,079	51.63
Cities, towns, and villages	581	544	37	----	576	161.34
School districts	313	313	----	----	307	(2)
Other civil divisions	120	120	----	----	118	(2)
MACON	1,157	1,096	40	21	1,126	81.59
County	811	790	----	21	792	57.39
Cities, towns, and villages	234	194	40	----	222	144.44
School districts	56	56	----	----	56	(2)
Other civil divisions	56	56	----	----	56	(2)
MADISON	1,492	1,081	----	411	1,324	65.22
County	1,040	642	----	398	899	44.29
Cities, towns, and villages	339	331	----	8	329	147.98
School districts	5	----	----	5	5	(2)
Other civil divisions	108	108	----	----	91	(2)
MARTIN	2,064	1,612	173	279	1,993	83.74
County	1,298	1,035	----	263	1,261	52.98
Cities, towns, and villages	556	367	173	16	555	92.12
School districts	----	----	----	----	----	----
Other civil divisions	210	210	----	----	177	(2)
MECKLENBURG	15,953	12,175	2,642	1,136	15,152	111.41
County	3,893	3,477	----	416	3,835	28.20
Cities, towns, and villages	10,085	6,839	2,642	584	9,328	104.30
School districts	1,974	1,838	----	136	1,968	(2)
Other civil divisions	21	21	----	----	21	(2)
MITCHELL	1,035	943	----	92	946	65.69
County	939	855	----	84	850	59.03
Cities, towns, and villages	96	88	----	8	96	62.10
School districts	----	----	----	----	----	----
MONTGOMERY	2,704	2,516	----	188	2,590	156.97
County	1,878	1,705	----	173	1,790	108.48
Cities, towns, and villages	713	700	----	13	688	151.68
School districts	113	111	----	2	112	(2)
MOORE	2,065	1,822	24	219	1,917	65.20
County	847	646	----	201	793	26.97
Cities, towns, and villages	834	806	24	4	754	121.36
School districts	384	370	----	14	370	(2)
NASH	4,198	3,788	81	329	3,928	71.68
County	1,388	1,073	----	315	1,388	25.33
Cities, towns, and villages	1,845	1,755	81	9	1,626	60.10
School districts	748	743	----	5	722	(2)
Other civil divisions	217	217	----	----	192	(2)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
NEW HANOVER	$5,354	$4,832	$127	$395	$4,912	$113.18
County	1,863	1,712		151	1,458	33.59
Cities, towns, and villages	3,491	3,120	127	244	3,454	106.36
School districts						
NORTHAMPTON	758	605		153	758	27.27
County	506	364		142	506	18.20
Cities, towns, and villages	37	35		2	37	10 03
School districts	22	13		9	22	(2)
Other civil divisions	193	193			193	(2)
ONSLOW	933	690		243	933	60.58
County	875	632		243	875	56.82
Cities, towns, and villages	58	58			58	34.52
School districts						
ORANGE	1,354	1,088	143	123	1,209	55.71
County	751	629		122	667	30 74
Cities, towns, and villages	480	336	143	1	471	91.05
School districts	83	83			70	(2)
Other civil divisions	40	40			1	(2)
PAMLICO	1,013	771	32	240	965	103 76
County	1,004	764		240	931	100.11
Cities, towns, and villages	32		32		29	20.29
School districts	7	7			5	(2)
PASQUOTANK	3,246	2,681	471	194	3,236	166.80
County	983	815		168	983	50.67
Cities, towns, and villages	1,889	1,428	435	26	1,879	184.22
School districts	338	338			338	(2)
Other civil divisions	36		36		36	(2)
PENDER	789	663		126	736	46.58
County	569	451		118	517	32.72
Cities, towns, and villages	29	26		3	28	15.85
School districts	161	156		5	161	(2)
Other civil divisions	30	30			30	(2)
PERQUIMANS	855	786		69	849	79.58
County	666	600		66	666	62.43
Cities, towns, and villages	189	186		3	183	95.61
School districts						
PERSON	1,506	1,169	145	192	1,473	65.18
County	916	767		149	895	39.60
Cities, towns, and villages	508	320	145	43	500	136.72
School districts	82	82			78	(2)
PITT	4,989	4,051	312	626	4,548	81.21
County	2,813	2,302		511	2,578	46.04
Cities, towns, and villages	1,202	823	312	67	1,144	69.73
School districts	678	630		48	629	(2)
Other civil divisions	296	296			197	(2)
POLK	1,474	1,174	72	228	1,474	140.38
County	736	559		177	736	70.10
Cities, towns, and villages	576	469	72	35	576	224.30
School districts	124	108		16	124	(2)
Other civil divisions	38	38			38	(2)
RANDOLPH	2,931	2,303	271	357	2,856	76.77
County	2,081	1,731		350	2,034	54.68
Cities, towns, and villages	740	465	271	4	720	72.77
School districts	110	107		3	102	(2)
RICHMOND	2,528	1,950	346	232	2,113	59.52
County	1,007	873		134	592	16.68
Cities, towns, and villages	1,202	758	346	98	1,202	135.19
School districts	319	319			319	(2)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
ROBESON	$4,589	$3,241	$557	$791	$3,702	$54.92
County	2,312	1,639	----	673	1,639	23.93
Cities, towns, and villages	1,490	948	467	75	1,336	96 71
School districts	697	654	----	43	697	(2)
Other civil divisions	90	----	90	----	90	(2)
ROCKINGHAM	5,309	4,576	447	376	5,363	102 54
County	3,254	2,903	----	351	3,254	62.22
Cities, towns, and villages	1,679	1,207	447	25	1,673	132.00
School districts	466	466	----	----	436	(2)
ROWAN	6,376	4,101	1,472	803	6,369	108 32
County	1,820	1,356	----	464	1,820	30.95
Cities, towns, and villages	3,355	1,581	1,472	302	3,348	122.01
School districts	1,201	1,164	----	37	1,201	(2)
RUTHERFORD	5,389	4,180	622	587	5,068	120.67
County	2,765	2,228	----	537	2,492	59.33
Cities, towns, and villages	1,905	1,277	622	6	1,888	169.24
School districts	652	608	----	44	627	(2)
Other civil divisions	67	67	----	----	61	(2)
SAMPSON	2,100	1,507	172	361	1,794	43.97
County	1,680	1,338	----	342	1,382	33.87
Cities, towns, and villages	415	229	172	14	407	99.07
School districts	5	----	----	5	5	(2)
SCOTLAND	1,492	1,186	126	180	1,284	61.14
County	627	477	----	150	441	21.00
Cities, towns, and villages	586	430	126	30	573	118.12
School districts	203	203	----	----	194	(2)
Other civil divisions	76	76	----	----	76	(2)
STANLY	3,043	2,395	303	345	2,644	86.12
County	2,028	1,725	----	303	1,641	53.45
Cities, towns, and villages	776	455	303	18	764	136.14
School districts	239	215	----	24	239	(2)
STOKES	1,456	1,252	----	204	1,456	64.42
County	1,175	973	----	202	1,175	51.99
Cities, towns, and villages	279	279	----	----	279	258.09
School districts	2	----	----	2	2	(2)
SURRY	3,437	2,815	132	490	3,266	79.66
County	1,854	1,471	----	383	1,854	45.22
Cities, towns, and villages	1,248	1,030	132	86	1,112	118.15
School districts	315	294	----	21	280	(2)
Other civil divisions	20	20	----	----	20	(2)
SWAIN	2,091	1,975	----	116	2,078	179.63
County	1,413	1,315	----	98	1,405	121.46
Cities, towns, and villages	440	422	----	18	435	207.84
School districts	----	----	----	----	----	----
Other civil divisions	238	238	----	----	238	(2)
TRANSYLVANIA	2,653	1,900	494	259	2,196	228.75
County	1,879	1,651	----	228	1,429	148.85
Cities, towns, and villages	774	249	494	31	767	271.70
School districts	----	----	----	----	----	----
TYRRELL	487	387	34	66	487	93.65
County	405	341	----	64	405	77.88
Cities, towns, and villages	82	46	34	2	82	94.91
School districts	----	----	----	----	----	----
UNION	2,736	2,199	94	443	2,691	64.38
County	1,223	910	----	313	1,194	28 56
Cities, towns, and villages	1,174	1,005	94	75	1,173	123.51
School districts	339	284	----	55	324	(2)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS [a]	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
VANCE	$1,832	$1,267	$400	$159	$1,711	$60.89
County	692	579		113	577	20.53
Cities, towns, and villages	871	465	406		871	129.04
School districts	269	223		46	263	(2)
WAKE	13,506	9,725	2,296	1,485	12,052	122.85
County	4,088	3,058		1,030	3,135	31.96
Cities, towns, and villages	6,788	4,267	2,296	225	6,552	141.05
School districts	2,624	2,394		230	2,359	(2)
Other civil divisions	6	6			6	(2)
WARREN	654	544		110	606	25.57
County	180	92		88	180	7.59
Cities, towns, and villages	214	198		16	204	63.89
School districts	29	23		6	19	(2)
Other civil divisions	231	231			203	(2)
WASHINGTON	1,193	958	180	55	1,162	100.17
County	693	643		50	680	59.40
Cities, towns, and villages	358	173	180	5	355	109.06
School districts	142	142			118	(2)
WATAUGA	983	727	142	114	963	62.13
County	551	467		84	547	35.29
Cities, towns, and villages	404	233	142	29	404	224.69
School districts	1			1	1	(2)
Other civil divisions	27	27			11	(2)
WAYNE	4,934	3,336	1,173	425	4,586	83.99
County	2,129	1,711		418	1,995	36.54
Cities, towns, and villages	1,990	810	1,173	7	1,811	88.76
School districts	815	815			780	(2)
WILKES	1,899	1,636	96	167	1,876	50.98
County	1,378	1,216		162	1,367	37.15
Cities, towns, and villages	470	369	96	5	458	90.62
School districts	39	39			39	(2)
Other civil divisions	12	12			12	(2)
WILSON	5,480	4,589	584	307	5,312	114.73
County	2,991	2,754		237	2,985	64.47
Cities, towns, and villages	2,398	1,744	584	70	2,292	149.30
School districts						
Other civil divisions	91	91			35	(2)
YADKIN	556	481		75	323	17.65
County	499	424		75	274	14.97
Cities, towns, and villages	21	21			21	9.68
School districts	36	36			28	(2)
YANCEY	1,281	1,123		158	1,258	86.84
County	997	841		156	997	68.83
Cities, towns, and villages	282	282			259	299.08
School districts	2			2	2	(2)

[1] Data for county schools are included with the data for counties. Includes indebtedness to the State on account of public-school building fund.

[2] Not computed.

[a] Omission from table 5 of any civil division listed in tables 1 or 3 indicates no debt reported for such division.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	**$171,094**	**$118,624**	**$40,879**	**$11,591**	**$164,860**	**$151.69**
30,000 population and over	93,571	63,609	21,140	8,822	90,531	206 14
Charlotte	9,714	6,557	2,582	575	8,987	106.48
Winston-Salem	15,694	11,620	2,613	1,461	15,295	194.59
Greensboro	14,403	10,583	3,816	4	13,910	247.95
Durham	10,265	7,728	1,972	565	9,495	170.16
Asheville	23,619	13,616	5,157	4,816	23,619	449 89
High Point	10,569	6,842	2,787	940	10,180	251 98
Raleigh	5,888	3,570	2,100	218	5,663	144.83
Wilmington	3,419	3,063	113	243	3,382	104 80
8,000 to 30,000 population	25,294	18,533	5,822	939	23,870	113.25
Rocky Mount	1,556	1,547		9	1,478	64.54
Gastonia	3,077	2,245	693	139	2,600	146.07
Salisbury	2,542	1,207	1,085	250	2,542	145.26
Goldsboro	1,569	476	1,093		1,414	90 64
Fayetteville	1,435	1,428		7	1,242	90.00
Wilson	2,250	1,633	547	70	2,160	166.15
Concord	988	693	295		883	72.98
Shelby	852	594	253	5	852	71.00
New Bern	833	819		14	833	69.53
Kinston	768	676	76	16	768	66 21
Statesville	1,726	1,718		8	1,726	158.35
Thomasville	1,332	548	711	73	1,201	111.20
Lexington	2,136	2,031		105	2,136	205.38
Burlington	1,699	1,124	425	150	1,549	148.94
Elizabeth City	1,889	1,428	435	26	1,879	184.22
Greenville	642	366	209	67	607	61.94
2,500 to 8,000 population	28,226	18,591	8,566	1,069	27,198	144.32
Hickory	1,609	764	841	4	1,574	213 77
Washington	791	791			606	86.14
Reidsville	946	675	255	16	943	137.64
Lenoir	609	446	150	13	609	93 23
Tarboro	659	375	272	12	547	85.75
Henderson	871	465	406		871	137.27
Monroe	957	788	94	75	957	156.89
Mount Airy	650	509	126	21	520	86.02
Morganton	723	695		28	723	120.48
Kings Mountain	643	606	37		643	114.17
Mooresville	273	273			263	46.81
Canton	571	539		32	571	111.59
Hendersonville	3,236	1,786	1,069	381	3,210	633.14
Asheboro	519	290	226	3	506	100.78
Hamlet	482	323	130	29	482	100.40
Dunn	713	660	53		713	156.43
Newton	428	428			428	97.41
Sanford	836	484	290	62	789	185.52
Lumberton	531	378	144	9	475	114.73
Belmont	232	55	176	1	232	56.30
Oxford	769	595	166	8	700	170.65
Forest City	618	348	268	2	613	150.68
Lincolnton	369	210	132	27	316	83.58
Bessemer City	429	248	158	23	403	107.79
North Wilkesboro	396	315	76	5	384	104.69

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
2,500 to 8,000 population—Continued						
Roxboro	$508	$320	$145	$43	$500	$136 72
Edenton	139	139			133	37.33
Albemarle	656	335	303	18	656	187.80
Morehead City	1,732	1,087	634	11	1,691	485.50
Roanoke Rapids	34	14	20		30	8.81
Laurinburg	480	342	109	29	467	141.00
Spencer	580	170	387	23	580	185.42
Wadesboro	330	98	232		326	104 35
Spindale	323	323			323	105 35
Graham	364	215	149		353	118.78
Beaufort	747	73	599	75	734	248 22
Rockingham	638	353	216	69	638	219 55
Cherryville	535	347	188		512	185.78
Williamston	389	231	143	15	389	142.44
Clinton	336	152	172	12	328	120 94
Chapel Hill	332	212	120		332	123.01
Mount Olive	265	183	80	2	241	89.76
Smithfield	364	343		21	355	139.60
Southern Pines	608	608			532	210 78
Less than 2,500 population	24,003	17,891	5,351	761	23,261	93.64

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Grand total	$332,747	$182,711	$34,344	$164 84	$69.03	$14.88
State government	104,534	34,713	8,059	50.91	13 11	3.54
Counties	[1] 158,859	67,012	7,049	49.15	25 28	3.05
Cities, towns, and villages	164,860	67,299	18,196	151.69	88.99	33 32
School districts	[1] 35,698	8,283	(2)	(3)	(3)	(3)
Other civil divisions	7,706	5,404	1,040	(3)	(3)	(3)
Alamance	4,909	2,464	556	112.33	73.00	18.70
Alexander	775	208		59.62	21.62	.05
Alleghany	218	163	20	30.34	22 07	2 58
Anson	1,371	622	160	46.47	21.40	6.03
Ashe	1,332	1,015	16	63.43	47.20	.82
Avery	623	526	27	51.49	50.01	(3)
Beaufort	3,131	2,533	337	87.70	81.54	1.41
Bertie	1,549	300	26	59 12	12.36	1.10
Bladen	1,383	927		60 66	45.89	(4)
Brunswick	2,027	566	54	126.69	37.76	3 59

See footnotes at end of table.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Buncombe	$50,067	$10,148	$2,059	$482.81	$149.57	$39.91
Burke	1,967	1,079	118	64.49	45.35	5.22
Cabarrus	2,578	1,818	457	55.92	50.98	16.65
Caldwell	1,947	696	176	66.22	34.24	(3)
Camden	235	64	6	42.73	11.86	1.05
Carteret	6,325	944	89	367.73	59 74	6 15
Caswell	548	411	8	29.46	25.72	.57
Catawba	5,023	1,764	249	109.91	49.87	8.36
Chatham	1,677	769	72	69.30	31.89	3.11
Cherokee	1,980	1,315	345	121.47	84.71	23.19
Chowan	689	517	46	60 44	48.52	3.94
Clay	410	217	15	73.21	44.86	3.84
Cleveland	2,866	2,245	450	52.20	63.24	14.55
Columbus	2,094	1,217	52	53.69	39.68	1.73
Craven	5,740	2,648	545	185.76	88.45	20.91
Cumberland	5,038	2,326	628	107.19	64.03	(3)
Currituck	99	69	1	14.75	9.15	.17
Dare	534	15	23	102.69	2.81	4.77
Davidson	5,145	1,614	319	102.90	43.99	10.16
Davie	681	486	26	46.97	35.70	1.88
Duplin	2,493	1,039	30	60.44	33.02	1.15
Durham	13,028	4,513	768	194.80	102 56	20.10
Edgecombe	2,565	2,928	413	51.71	74.05	12.23
Forsyth	22,826	8,594	1,721	194.10	101.13	3.54
Franklin	2,014	604	181	67.36	22.24	7.35
Gaston	7,981	4,415	637	96.51	80.43	15.92
Gates	307	32	----------	28.96	3.08	----------
Graham	482	114	1	80.33	23.25	.15
Granville	1,792	975	257	61.79	35.72	9.98
Greene	1,036	1,064	29	54.24	62.49	2.16
Guilford	34,797	6,918	1,708	244.70	82.26	25.33
Halifax	3,036	1,929	133	55.30	42.53	3.33
Harnett	2,873	1,255	119	72.73	41.99	4.93
Haywood	3,519	1,463	308	120.93	60 60	13 62
Henderson	7,770	2,117	437	319.75	112.87	25.75
Hertford	819	466	2	46.01	28.21	.11
Hoke	423	343	101	28.78	28.23	(3)
Hyde	743	182	27	86.40	21.76	3.01
Iredell	6,421	1,838	723	133.22	47.27	20.06
Jackson	1,670	736	20	91.76	54.54	1.46
Johnston	4,621	2,327	180	78.19	45.66	4.06
Jones	568	667	10	54.10	65.25	1.13
Lee	1,565	799	196	88.92	57.42	16.84
Lenoir	4,019	3,790	207	109.21	121.08	8.59
Lincoln	1,559	1,004	80	65.78	55.65	4.52
McDowell	2,080	1,589	131	90.52	90.31	9.43
Macon	1,126	344	1	81.59	26.34	.11
Madison	1,324	884	114	65.22	43.99	5.67
Martin	1,993	487	33	83.74	22.54	1.79
Mecklenburg	15,152	7,898	2,877	111.41	93.78	40.60
Mitchell	946	421	10	65.69	36.66	(3)
Montgomery	2,590	1,031	----------	156.97	70.62	----------
Moore	1,917	817	103	65.20	36.29	5.92
Nash	3,928	1,146	65	71.68	26.68	1.80
New Hanover	4,912	3,551	1,867	113.18	82.91	54.80

See footnotes at end of table.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Northampton	$758	$16	$7	$27.27	$0.69	$0.31
Onslow	933	262	65	60.58	17.65	4.36
Orange	1,209	717	36	55.71	38.49	2.40
Pamlico	965	221	26	103 76	24.38	2.46
Pasquotank	3,236	686	210	166 80	38.29	11.87
Pender	736	317	12	46.58	21 43	.75
Perquimans	849	733	27	79.58	65.67	2.34
Person	1,473	759	63	65.18	39.17	3.56
Pitt	4,548	3,059	367	81.21	63.80	9.62
Polk	1,474	324	10	140.38	35.51	1.32
Randolph	2,856	817	116	76 77	26.19	3.89
Richmond	2,113	1,325	310	59.52	48 91	14.82
Robeson	3,762	1,989	336	54.92	35 12	(3)
Rockingham	5,363	3,361	342	102.54	72.85	9.13
Rowan	6,369	2,699	742	108.32	59.00	18.73
Rutherford	5,068	1,155	258	120.67	35.86	8.77
Sampson	1,794	1,094	68	43.97	29.14	2 18
Scotland	1,284	572	296	61.14	36.53	18.19
Stanly	2,644	1,414	232	86 12	48.15	10.82
Stokes	1,456	735	7	64.42	35.55	.35
Surry	3,266	1,789	211	79.66	53.94	6.81
Swain	2,078	969	87	179.63	69.44	7.89
Transylvania	2,196	498	140	228.75	50.58	18.92
Tyrrell	487	66	10	93.65	13.62	1.79
Union	2,691	2,007	161	64.38	56.25	4.57
Vance	1,711	636	150	60.80	26.86	7.38
Wake	12,052	2,432	823	122.85	31.09	12.47
Warren	606	342	9	25.57	15.59	.44
Washington	1,162	746	17	100.17	64.76	1.56
Watauga	903	412	10	62.13	30.05	(3)
Wayne	4,586	2,916	275	83.99	63.84	7.40
Wilkes	1,876	1,441	159	50.98	43.34	5.05
Wilson	5,312	2,540	301	114 73	65 11	10.09
Yadkin	323	388	----------	17.65	23 35	.02
Yancey	1,258	475	33	86.84	29.95	2 69

[1] Data for county schools are included with the data for counties The amount on the line for counties includes indebtedness to the State on account of public-school building fund.
[2] Debt on account of schools not separately reported.
[3] Not computed.
[4] Less than one half of 1 cent.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX						PER CAPITA ASSESSED VALUATION		
	1931				1922	1912	1931	1922	1912
	Total	Real property and improvements	Personal property	Other property					
State total	$2,830,758	$2,095,405	$466,094	$269,259	$2,521,115	$747,501	$875.85	$952.46	$323.90
Alamance	33,139	23,091	6,995	3,053	33,726	10,099	758.33	999.29	340.03
Alexander	8,456	6,351	1,243	862	6,974	2,648	650 46	563.75	224.40
Alleghany	5,005	4,104	856	45	6,463	1,249	696.49	873.01	161.22
Anson	17,647	10,882	3,586	3,179	22,264	7,158	598.20	765 79	208.77
Ashe	10,607	7,739	1,806	1,062	12,043	3,082	505 10	560.18	161.56
Avery	5,300	4,338	722	240	5,581	1,981	438.02	530.82	(1)
Beaufort	27,561	20,847	2,914	3,800	29,770	8,956	772 02	958.37	277.00
Bertie	13,368	10,424	1,685	1,259	14,855	6,499	510.23	612.83	272.47
Bladen	12,602	9,512	1,349	1,741	14,058	5,174	552.72	695.51	285.65
Brunswick	8,980	6,637	986	1,357	10,013	4,332	561.25	668.01	288.66
Buncombe	155,061	135,257	12,965	6,839	93,041	23,155	1,495.28	1,371.38	448.83
Burke	24,431	21,187	2,899	348	14,169	5,015	801.11	595.72	223.10
Cabarrus	44,134	34,571	6,436	3,127	38,477	9,250	957.35	1,079.02	337.07
Caldwell	22,057	17,447	3,422	1,188	17,235	4,565	750.24	847.82	(1)
Camden	3,331	2,781	380	170	3,668	1,617	605.64	681.58	283.94
Carteret	14,373	12,516	1,356	501	12,314	3,136	835.64	779.45	217.56
Caswell	8,233	5,995	1,056	1,182	9,368	3,034	442.63	585.80	204.23
Catawba	40,260	31,249	5,966	3,045	31,307	8,214	880.96	885.30	275 66
Chatham	17,563	10,036	5,880	1,647	14,671	6,618	725.74	608.28	286.02
Cherokee	8,619	5,173	1,010	2,436	6,543	5,007	528.77	421.38	336.59
Chowan	8,072	5,919	1,328	825	9,981	3,593	708.07	937.29	308.60
Clay	2,409	2,107	299	3	2,501	953	430.18	517.15	243.72
Cleveland	36,588	28,780	4,951	2,848	35,614	9,558	666.45	1,003.09	309.04
Columbus	20,618	13,563	2,518	4,507	23,782	9,400	528.67	775.51	311.12
Craven	23,859	18,685	2,716	2,458	30,910	10,398	772.14	1,032.49	399.00
Cumberland	27,559	20,027	3,509	4,023	30,424	10,381	586.36	837.44	(1)
Currituck	4,819	3,800	622	397	4,874	2,307	718.18	670.67	285.84
Dare	2,797	2,481	311	5	2,254	852	537.88	434 61	175.04
Davidson	39,012	26,627	6,643	5,742	32,272	11,614	780 24	879.46	370.42
Davie	12,570	9,395	2,316	859	11,941	4,245	866.90	876 26	307.44
Duplin	20,802	16,335	2,257	2,210	27,083	7,292	579.44	861.01	275.91
Durham	99,818	66,482	27,784	5,552	82,544	25,789	1,396.06	1,875.66	674.88
Edgecombe	33,356	26,649	3,611	3,096	31,069	11,002	672.50	785 82	325.80
Forsyth	205,550	117,225	80,467	7,858	151,957	23,510	1,747 87	1,788.08	458 94
Franklin	13,270	10,528	1,622	1,126	13,521	6,803	444.01	497.52	275.50
Gaston	100,551	80,077	14,174	6,300	71,453	13,213	1,215.85	1,301 67	330.01
Gates	6,765	4,572	650	1,543	7,673	3,427	638.21	720.76	327.31
Graham	6,747	6,051	609	87	4,825	1,386	1,124.50	984.05	283.97
Granville	20,697	12,000	2,982	5,715	19,587	8,795	713.69	717.63	342.21
Greene	11,900	10,430	1,152	318	13,703	3,455	623.04	810.48	257.40
Guilford	197,383	160,551	25,451	11,381	138,500	26,457	1,388.07	1,646.74	392.20
Halifax	36,409	25,787	6,017	4,605	37,325	14,158	663 19	823.18	355.08
Harnett	22,858	16,401	3,993	2,461	23,781	7,262	578.68	795.52	300.28
Haywood	25,954	16,159	7,839	1,956	20,227	7,474	891.89	838.15	331.02
Henderson	27,352	23,675	2,197	1,480	18,525	5,120	1,125.60	987.53	301.83
Hertford	10,608	7,919	1,680	1,009	10,769	4,605	595.96	652.14	291.33
Hoke	9,362	7,902	1,066	394	10,261	3,304	636.87	841 91	(1)
Hyde	4,969	4,201	747	21	7,604	1,748	577.79	906.74	197.79
Iredell	45,837	31,638	6,680	7,519	37,186	12,108	950.98	956.10	336.15
Jackson	10,239	6,649	1,612	1,978	10,942	3,827	562.58	810.56	286.24

See footnote at end of table.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX						PER CAPITA ASSESSED VALUATION		
	1931				1922	1912	1931	1922	1912
	Total	Real property and improvements	Personal property	Other property					
Johnston	$38,340	$27,984	$4,848	$5,508	$39,789	$14,511	$648.73	$780.88	$327.01
Jones	5,068	4,701	473	794	7,191	2,832	568 38	704.07	318 88
Lee	14,088	10,157	1,672	1,959	10,615	4,628	800.45	762 55	397.97
Lenoir	26,112	22,265	2,397	1,450	31,036	6,959	709. 57	991.46	288 64
Lincoln	15,406	12,136	2,356	914	15,149	4,965	650. 04	839 27	281. 10
McDowell	19,105	9. 764	2,153	7,188	20,791	5,286	914 11	1,181 86	381 55
Macon	7,044	5,752	1,031	261	6,415	2,859	501 43	493. 27	233. 97
Madison	9,979	5,683	1,116	3,180	10,681	5,133	491. 58	531. 99	254. 99
Martin	14,253	9,560	1,770	2.923	15,921	6,806	598. 87	736 92	366. 27
Mecklenburg	152,898	140,292	29,042	13,564	122,612	28,748	1,344 84	1,455 97	405. 75
Mitchell	8,385	3,997	824	3,564	10,100	2,108	682. 29	880. 37	(1)
Montgomery	16,728	7,818	7,254	1,656	14,161	4,049	1,013 82	969 47	265. 07
Moore	26,430	20,214	3,307	2,909	23,401	6,580	898 98	1,039 30	378 39
Nash	30,504	23,721	4.253	2,530	30,985	11. 250	556. 64	721. 43	309 01
New Hanover	56,661	16,298	6,678	3,685	54,968	17. 257	1,305. 55	1,283. 40	506. 52
Northampton	13,308	8,504	2,121	2,623	13,994	7,661	478 71	597. 92	337. 44
Onslow	9,523	6. 281	1,254	1,988	11,019	5,606	681 38	741. 94	377 87
Orange	17,538	13,318	2,274	1,946	15,029	5,620	808. 20	807. 01	370. 08
Pamlico	5,006	3,792	428	786	5,167	2,214	538 28	570. 31	209. 06
Pasquotank	18,170	14. 185	3,066	919	18,286	5,706	936. 60	1,025 97	322. 74
Pender	9,689	5,571	722	3,396	12,087	5,183	613. 23	817 33	320 95
Perquimans	7,364	5,853	852	659	8,016	3,136	690. 29	718. 40	275. 93
Person	13,201	8,418	3,389	1,394	15,964	4,223	584. 12	823. 34	240 32
Pitt	39,488	31,046	4 235	4,207	48,844	11,022	705. 14	1,018. 75	289. 19
Polk	6,991	5,816	616	559	6,938	2,199	665 81	759. 26	280. 32
Randolph	25. 675	15,383	4,965	5,327	19,978	8,141	690. 19	640. 17	272. 27
Richmond	27,588	21,787	3,185	2,616	30,734	7,277	777. 13	1,134 74	347. 98
Robeson	35,627	24,944	4,588	6. 095	43,056	16,632	520. 10	760 06	(1)
Rockingham	45,268	28,734	12,147	4,387	41,446	11,992	865. 54	898 43	319 72
Rowan	69,508	55,721	8,261	5,526	50,101	14,356	1,182. 11	1,095. 23	302. 37
Rutherford	33,750	25. 657	3,662	4,440	26,965	7,232	803. 79	837 20	245 57
Sampson	21.754	16,486	2,595	2,673	23,767	7,709	533. 19	632 91	247. 17
Scotland	14,562	10,499	2,185	1,878	20,115	5,393	693. 43	1,286. 39	331 34
Stanly	31,919	24,417	5,033	2,469	28,451	5,711	1,030. 71	968 86	266 47
Stokes	12,174	9,507	1,904	763	12,708	4,432	538. 67	618 77	218 92
Surry	29,032	19,912	5,895	3,225	24,990	8,535	708. 10	753 28	274 75
Swain	10,007	4,594	2,076	3,337	11,803	5,000	865. 06	846. 10	452. 42
Transylvania	8,964	7,392	1 179	393	7,849	2,928	933. 75	797. 21	396. 96
Tyrrell	3,785	3,149	395	241	3,991	1,399	727. 88	823 06	264. 02
Union	19,551	14,742	2,813	1,996	24,823	9,338	467. 73	675. 70	264. 79
Vance	18,096	11,286	4,003	2,807	19,851	7,348	643. 99	838. 75	361. 75
Wake	91,784	69,216	10,965	11,603	83,635	26,401	935. 02	1,069 79	399. 88
Warren	11,818	8,210	1,953	1,655	13,847	5,698	498. 65	631. 20	276 21
Washington	7,703	5,406	636	1,661	8,739	3,295	664. 05	758. 49	293. 91
Watauga	8,517	7,279	1,048	190	8,213	2,428	549. 48	599. 03	(1)
Wayne	45,374	36,634	4,977	3,763	49,503	13,459	831. 03	1,083. 58	362. 71
Wilkes	15,937	10,517	2,389	3,031	14,761	5,705	433. 07	443. 93	181. 76
Wilson	44,724	35,383	6,610	2,701	44,042	10. 183	965. 96	1,128. 88	351. 93
Yadkin	9.443	7,245	2,126	72	9. 117	3,245	516 01	517. 93	204 57
Yancey	6,544	4. 965	998	581	9,441	1,918	451. 75	594. 85	156 32

[1] Not computed.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX								AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1931						1922	1912	1931	1922	1912
	Total	State	County	Cities, towns, and villages	School districts	Other civil divisions					
Grand total	$47,711	$4,507	[1]$20,233	$13,610	$8,477	$884	$37,017	$9,989	$1.69	$1 47	$1.34
Alamance	695	53	321	217	104	-------	619	146	2.10	1.84	1.45
Alexander	107	13	72	12	10	-------	83	27	1.27	1 19	1.02
Alleghany	42	8	32	-------	2	-------	41	10	.84	.63	.80
Anson	278	32	146	41	59	-------	202	89	1.58	1.31	1.24
Ashe	164	17	137	5	5	-------	171	32	1 55	1.42	1.04
Avery	96	9	71	4	12	-------	89	21	1.81	1.59	1.00
Beaufort	465	43	288	63	67	4	511	111	1.69	1.72	1.24
Bertie	238	22	132	36	43	5	174	69	1 78	1.17	1.06
Bladen	224	21	129	11	22	41	198	45	1.78	1.41	.87
Brunswick	208	13	166	15	14	-------	117	46	2 32	1.17	1 06
Buncombe	3,360	248	1,349	1,070	542	151	1,438	424	2.17	1 55	1.83
Burke	371	39	161	83	58	30	240	53	1.52	1.09	1.05
Cabarrus	491	68	210	149	64	-------	460	147	1.11	1.22	1.59
Caldwell	330	35	159	67	69	-------	234	60	1.50	1 36	1.31
Camden	54	5	24	-------	13	12	68	17	1.62	1.85	1.05
Carteret	365	22	223	106	14	-------	185	50	2.54	1.50	1.59
Caswell	113	13	88	-------	12	-------	173	34	1.37	1.85	1.12
Catawba	762	65	318	238	141	-------	414	119	1.89	1.32	1.45
Chatham	240	26	149	38	27	-------	206	59	1.37	1 40	.89
Cherokee	103	13	70	41	25	14	184	70	1.89	2.81	1.40
Chowan	142	15	82	26	19	-------	121	43	1.76	1.21	1.20
Clay	63	4	52	4	3	-------	51	10	2.62	2 04	1.05
Cleveland	500	58	126	141	124	51	412	132	1.37	1.16	1.38
Columbus	287	33	163	63	28	-------	284	106	1.39	1.19	1.13
Craven	571	43	339	127	62	-------	470	103	2.39	1.52	1.57
Cumberland	505	41	243	86	120	15	553	150	1.83	1.82	1.44
Currituck	34	7	18	-------	9	-------	59	22	.71	1.21	.95
Dare	69	4	47	3	14	1	28	9	2.47	1.24	1.06
Davidson	640	66	193	250	136	1	539	136	1.64	1.67	1.17
Davie	135	19	73	14	29	-------	140	37	1.07	1.17	.87
Duplin	387	35	266	40	40	6	303	54	1.86	1.12	.74
Durham	1,990	160	689	809	332	-------	1,236	445	1.99	1.50	1.73
Edgecombe	475	52	208	74	64	77	659	151	1.42	2.12	1.37
Forsyth	2,904	308	719	1,301	576	-------	1,632	393	1.41	1.07	1.67
Franklin	318	21	127	88	35	47	218	93	2.40	1.61	1.37
Gaston	1,206	161	372	374	240	59	1,103	184	1.20	1.54	1.39
Gates	70	12	46	1	10	1	60	24	1.03	.78	.70
Graham	86	11	63	3	7	2	40	14	1.27	.83	1.01
Granville	285	32	161	57	35	-------	316	105	1.38	1.61	1.19
Greene	178	18	119	18	23	-------	159	35	1.50	1.15	1.01
Guilford	3,579	325	947	1,204	1,099	4	2,058	419	1.81	1.49	1.58
Halifax	574	60	213	118	183	-------	519	142	1.58	1.39	1.00
Harnett	434	37	254	78	39	26	365	82	1.90	1.53	1.13
Haywood	490	39	239	128	82	2	269	121	1.89	1.33	1.02
Henderson	535	41	246	194	36	18	276	88	1.96	1.49	1.72
Hertford	170	17	90	31	32	-------	154	46	1.60	1.43	1.00
Hoke	104	15	60	18	11	-------	111	35	1.11	1.08	1.06
Hyde	97	7	83	-------	7	-------	91	20	1.95	1.20	1.14
Iredell	782	71	402	170	126	13	527	104	1.71	1.42	1.35
Jackson	196	16	123	34	15	8	159	58	1.91	1.45	1.52

[1] Data for county schools are included with the data for counties.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX								AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1931						1922	1912	1931	1922	1912
	Total	State	County	Cities, towns, and villages	School districts	Other civil divisions					
Johnston	$724	$65	$433	$112	$114	-------	$669	$104	$1.89	$1.68	$0.72
Jones	102	9	81	3	9	-------	88	30	1.71	1.22	1.06
Lee	226	23	86	65	52	-------	162	57	1.60	1.53	1.23
Lenoir	415	39	201	78	97	-------	566	103	1.59	1.82	1.48
Lincoln	221	25	123	39	34	-------	239	60	1.43	1.58	1.21
McDowell	336	29	152	69	72	$14	298	69	1.76	1.43	1.31
Macon	128	11	74	23	12	8	146	44	1.82	2 27	1.54
Madison	199	15	140	30	14	-------	193	63	1.99	1 81	1.23
Martin	279	25	159	54	24	17	213	50	1.96	1.34	.73
Mecklenburg	2,774	296	751	1,253	460	11	2,045	534	1.52	1.67	1.86
Mitchell	146	14	107	14	11	-------	156	32	1.74	1.54	1.52
Montgomery	309	28	181	51	49	-------	183	39	1.85	1 29	.90
Moore	425	41	152	109	123	-------	300	82	1.61	1.28	1.25
Nash	629	49	210	155	190	25	599	142	2 06	1.93	1.26
New Hanover	1,095	89	349	528	129	-------	1,004	400	1.93	1.83	2.32
Northampton	181	21	99	15	24	22	192	64	1.36	1.37	.84
Onslow	152	14	113	10	15	-------	127	48	1.60	1.15	.86
Orange	249	27	119	54	48	1	186	45	1.42	1.24	.80
Pamlico	93	8	73	5	7	-------	81	28	1.86	1 67	1.26
Pasquotank	321	29	151	83	58	-------	279	95	1.77	1.52	1 66
Pender	134	16	81	6	29	2	151	42	1.38	1.25	81
Perquimans	124	12	90	16	6	-------	134	36	1.68	1.67	1.15
Person	210	21	111	58	20	-------	182	46	1.59	1.11	1.09
Pitt	681	69	302	129	161	20	747	141	1.72	1.53	1.28
Polk	193	10	117	41	25	-------	92	24	2.75	1.33	1 09
Randolph	350	39	200	76	35	-------	242	80	1.36	1.21	.98
Richmond	419	44	165	135	75	-------	422	106	1.52	1.37	1.46
Robeson	602	53	196	148	149	56	602	224	1.69	1.40	1.34
Rockingham	747	68	384	178	117	-------	571	130	1.65	1.38	1.08
Rowan	952	109	287	373	183	-------	625	212	1.37	1.25	1.48
Rutherford	669	52	329	152	125	11	289	86	1.98	1.07	1.18
Sampson	325	37	198	49	41	-------	327	67	1.49	1.38	.87
Scotland	232	23	74	55	63	17	190	70	1.59	.94	1 30
Stanly	429	49	270	78	32	-------	386	64	1.34	1.36	1.12
Stokes	189	21	131	23	14	-------	174	34	1.55	1.36	.77
Surry	431	49	197	104	75	6	375	82	1.48	1.50	96
Swain	208	15	101	30	13	49	176	57	2 08	1.49	1.14
Transylvania	191	14	124	40	13	-------	135	43	2.13	1 72	1.47
Tyrrell	49	6	32	8	3	-------	45	16	1.29	1.13	1.14
Union	414	33	200	98	83	-------	456	108	2.12	1.84	1.16
Vance	293	31	127	97	30	8	316	101	1.62	1.59	1.37
Wake	1,953	147	661	691	454	-------	1,359	454	2.13	1.66	1.72
Warren	153	20	59	23	32	19	232	61	1.29	1 68	1.07
Washington	157	12	110	24	11	-------	163	35	2.04	1.87	1.06
Watauga	138	14	71	44	9	-------	83	21	1.62	1.01	.86
Wayne	752	70	252	251	179	-------	856	186	1.66	1.73	1.38
Wilkes	298	32	167	69	28	2	282	75	1.87	1.91	1.31
Wilson	628	71	278	195	76	8	614	141	1.40	1.39	1.35
Yadkin	88	14	61	3	10	-------	117	25	.93	1.28	.77
Yancey	126	12	93	16	5	-------	100	24	1.93	1.06	1.25

NORTH DAKOTA

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of North Dakota relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 53 counties, the 333 cities, towns, and villages, the 2,187 school districts, the 1,470 townships, and the 31 other civil divisions (irrigation district and park districts), or a total of 4,075 political units that have power to levy taxes or incur debt.

The data for North Dakota were compiled largely from reports on file in the offices of the State Tax Commissioner and State Department of Education, Bismarck, N.Dak., and from reports received through correspondence.

Fiscal year.—For North Dakota the fiscal year reported for the State government is that ending June 30, 1932, while the statistics for the counties, the cities, towns, and villages, the school districts, the townships, and the other civil divisions are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of North Dakota on January 1, 1932 was 684,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1932.—The following statement discloses that for North Dakota the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts by $1,603,266.

The excess of governmental costs over revenue receipts was 6 percent for the State government, 7.6 percent for the counties, and 5.4 percent for the school districts. For the cities, towns, and villages, the townships, and the other civil divisions, revenue receipts were in excess of governmental costs, the percent of excess being 14.7 for the cities, towns, and villages, 1.2 for the townships, and 3.6 for the other civil divisions.

Although the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts, the revenue receipts exceed governmental costs, exclusive of capital outlays, by $5,215,231.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING-FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Percent of total	Total	Percent of total	Total	Percent of total	Total	Percent of total
Total	$43,162,582	100.0	$44,765,848	100.0	$36,211,431	100.0	$27,931,287	100.0
State government	15,381,260	35.6	16,301,806	36.4	5,005,185	13.8	3,328,036	11.9
Counties	8,121,849	18.8	8,740,564	19.5	3,777,531	10.4	6,880,766	24.6
Cities, towns, and villages	4,538,156	10.5	3,955,468	8.8	13,622,105	37.6	2,637,437	9.4
School districts	12,543,082	29.1	13,224,563	29.5	11,693,976	32.3	12,451,519	44.6
Townships	2,354,216	5.5	2,327,283	5.2	530,817	1.5	2,422,194	8.7
Other civil divisions	224,019	0.5	216,164	0.5	1,581,817	4.4	211,335	0.8

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of North Dakota and all subdivisions of the State amounted to $43,162,582, or an average of $63.10 for each person in the State. Of this amount $15,381,260 was for the State; $8,121,849 for the counties; $4,538,156 for the cities, towns, and villages; $12,543,082 for the school districts; $2,354,216 for the townships; and $224,019 for the other civil divisions. The revenues collected include $23,310,044, general property taxes; $271,328, special taxes; $308,939, poll taxes; $4,755,934, licenses and permits; $1,345,704, special assessments; $4,773,578, subventions, donations, and pension assessments; $2,257,174, interest, rents, and highway privileges; $2,975,834, earnings of public service enterprises; $3,130,774, earnings of general departments; and $33,273, fines, forfeits, and escheats. Of the $4,773,578 classified as subventions, donations, and pension assessments, $3,384,211 represents subventions by the Federal Government to the State, principally for highways.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities, towns, and villages having a population of 2,500 and over.

General property taxes of the State, the counties, and the cities, towns, and villages, having a population of 2,500 and over amounted to $6,317,000 in 1912, $10,978,000 in 1922, and $9,791,429 in 1932, this being a decrease of 10.8 percent from 1922 to 1932, and an increase of 55 percent from 1912 to 1932. Special taxes amounted to $561,000 in 1922, and $261,953 in 1932. Poll taxes amounted to $144,000 in 1912, $13,000 in 1922, and $4,040 in 1932. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to $246,000 in 1912, $1,043,000 in 1922, and $4,739,267 in 1932. Special assessments amounted to $459,000 in 1912, $1,346,000 in 1922, and $1,202,311 in 1932.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of North Dakota and all subdivisions of the State for 1932 amounted to $44,765,848, or an average expenditure of $65.45 per person. Of the total amount expended, $16,301,806 was disbursed by the State government; $8,740,564 by the counties; $3,955,468 by the cities, towns, and villages; $13,224,563 by the school districts; $2,327,283 by the townships; and $216,164 by the other civil divisions. The total comprises $31,417,880 for operation and maintenance of general departments; $2,553,856 for operation and maintenance of public-service enterprises; $3,975,615 for interest on debt; and $6,818,497 for outlays or permanent improvements.

Payments for operation and maintenance of general departments for the government of cities, towns, and villages are not shown by departments in tables 3 and 4, neither are those of townships in table 3, for the reason that for the most part the reports secured for these units did not admit of this distribution. Payments for operation and maintenance of general departments for the government of the State, the counties, the school districts, and the other civil divisions are shown by departments in table 3. Expenditures for maintenance of schools other than schools of the State government may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data for North Dakota were limited to the State, counties, and cities, towns, and villages with a population of 2,500 and over. Data for the incorporated places reported included the data for schools of such incorporated places. In the period from 1912 to 1932 the payments for operation and maintenance of general departments

and public-service enterprises of the State, counties, and cities, towns, and villages of 2,500 population and over increased from $7,915,000 to $18,612,902, or 135.2 percent; interest payments from $362,000 to $2,892,289, or 699 percent; and outlay payments, from $1,413,000 to $6,176,845, or 337.1 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the cities, towns, and villages, the school districts, the townships, and the other civil divisions, by counties

Table 6 presents for the individual cities, towns, and villages, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking-fund assets, for the year 1932. The aggregate debt of the cities, towns, and villages in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1932, 1922, and 1912, covering the gross debt less sinking-fund assets—total and per capita—of the government of the State, the counties, the cities, towns, and villages, the school districts, the townships, and the other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all minor civil divisions of the county.

For 1932 the combined gross debt of North Dakota and all subdivisions of the State less sinking-fund assets set aside to meet such debt was $36,211,431, or an average per capita of $52.94. In 1922 the average per capita was $60.89, and in 1912, $20.07

Of the total debt reported for 1932, $5,005,185 was for the State government; $3,777,531 for the counties; $13,622,105 for the cities, towns, and villages; $11,693,976 for the school districts; $530,817 for the townships; and $1,581,817 for the other civil divisions.

The gross debt of the State government, less sinking-fund assets, decreased 15.4 percent from 1922 to 1932 and increased 510.4 percent from 1912 to 1932. Similar debt for all minor civil divisions combined decreased 9.2 percent from 1922 to 1932 and increased 150.8 percent from 1912 to 1932.

ASSESSED VALUATIONS

All real property subject to taxation is listed and assessed every odd-numbered year with reference to its value on April 1, and personal property is listed and assessed every year with reference to its value on April 1.

All property, real, personal, and mixed, subject to a general property tax, is valued and assessed at 75 percent of the full and true value, except farm buildings and improvements, which are exempted from all taxes. Assessors and boards of review assess and return all taxable property at its full and true value, and the county auditor, after equalization by the State board of equalization, makes the computations necessary to reduce such assessed value to said 75 percent.

The assessed valuation of all property in North Dakota subject to levies of the general property tax was $880,432,053 in 1932 as compared with $1,308,315,000 in 1922 and $293,048,000 in 1912. The per capita assessed valuation increased from $443.44 in 1912 to $1,978.54 in 1922, and decreased to $1,287.18 in 1932.

TAX LEVIES

In North Dakota taxes are collected by the county treasurer for State, county, city, town, school, or other purposes. All real-estate taxes and yearly installments of special assessment taxes on real estate become due on the first day of December of the year in which they are levied.

The total levies of the general property tax for the State and all subdivisions were $11,875,000 for 1912, $31,167,000 for 1922, and $27,931,287 for 1932, this being a per capita of $17.97, $47.13, and $40.84, respectively.

Of the total levies reported for 1932, $3,328,036 was for the State government; $6,880,766 for the counties; $2,637,437 for the cities, towns, and villages; $12,451,519 for the school districts; $2,422,194 for the townships; and $211,335 for the other civil divisions. The average rate of levy per $100 of the assessed valuation was $4.05 for 1912, $2.38 for 1922, and $3.17 for 1932.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS [a]	Estimated population [1]	REVENUE RECEIPTS													
		Total	Per capita	Taxes						Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special		Poll	Licenses and permits							
						Inheritance	All other									
Grand total	684,000	$43,162	$63.10	$28,646	$23,310	$29	[2] $242	$309	$4,758	$1,348	$33	$4,652	$122	$2,257	$3,130	$2,976
State government	684,000	15,381	22.49	6,070	2,628	15	[2] 223	-------	3,204	-------	12	3,384	120	2,023	1,713	2,059
Counties	684,000	8,122	11.87	7,497	5,991	14	10	-------	1,482	103	7	-------	-------	116	399	-------
Cities, towns, and villages	253,940	4,538	17.87	2,124	2,047	-------	-------	7	70	1,228	14	158	1	28	68	917
School districts	-------	12,543	[3]	10,526	10,224	-------	9	293	-------	-------	-------	1,110	-------	83	824	-------
Townships	-------	2,354	[3]	2,261	2,252	-------	-------	9	-------	-------	-------	-------	1	6	86	-------
Other civil divisions	-------	224	[3]	168	168	-------	-------	-------	-------	15	-------	-------	-------	1	40	-------
ADAMS	6,500	275	42.31	234	214	-------	-------	3	17	3	-------	13	-------	1	19	5
County	6,500	89	13.69	85	68	-------	-------	-------	17	-------	-------	-------	-------	-------	4	-------
Cities, towns, and villages	1,978	25	12.64	17	17	-------	-------	-------	-------	3	-------	-------	-------	-------	-------	5
School districts	-------	135	[3]	108	105	-------	-------	3	-------	-------	-------	13	-------	1	13	-------
Townships	-------	26	[3]	24	24	-------	-------	-------	-------	-------	-------	-------	-------	-------	2	-------
Other civil divisions	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------
BARNES	18,800	992	52.77	701	641	1	1	9	49	47	-------	31	1	10	46	156
County	18,800	187	9.95	173	124	1	-------	-------	48	1	-------	-------	-------	6	7	-------
Cities, towns, and villages	8,176	291	35.59	80	79	-------	-------	-------	1	46	-------	3	1	1	4	156
School districts	-------	417	[3]	355	346	-------	1	8	-------	-------	-------	28	-------	2	32	-------
Townships	-------	90	[3]	86	85	-------	-------	1	-------	-------	-------	-------	-------	1	3	-------
Other civil divisions	-------	7	[3]	7	7	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------
BENSON	13,400	507	37.84	435	405	-------	-------	6	24	-------	-------	32	1	7	21	11
County	13,400	167	12.46	153	129	-------	-------	-------	24	-------	-------	-------	-------	5	9	-------
Cities, towns, and villages	2,774	30	10.81	18	18	-------	-------	-------	-------	-------	-------	1	-------	-------	-------	11
School districts	-------	248	[3]	204	198	-------	-------	6	-------	-------	-------	31	-------	2	11	-------
Townships	-------	62	[3]	60	60	-------	-------	-------	-------	-------	-------	-------	1	-------	1	-------

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.

[2] Includes $216,227, income taxes, for State purposes only.

[3] Not computed.

[a] Omission from table 1 of any civil division listed in tables 3 or 5 indicates no receipts reported for such division

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes						Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special		Poll	Licenses and permits							
						Inheritance	All other									
BILLINGS	3,100	$105	$33.87	$91	$85	-------	-------	$2	$4	-------	-------	$6	-------	$2	$6	-------
County	3,100	49	15.81	43	39	-------	-------	-------	4	-------	-------	-------	-------	2	4	-------
School districts	-------	51	(2)	43	41	-------	-------	2	-------	-------	-------	6	-------	-------	2	-------
Townships	-------	5	(2)	5	5	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------
BOTTINEAU	14,853	571	38.44	502	463	-------	-------	8	31	$4	-------	27	-------	3	30	$5
County	14,853	180	12.12	169	138	-------	-------	-------	31	-------	-------	-------	-------	2	9	-------
Cities, towns, and villages	4,590	47	10.24	36	36	-------	-------	-------	-------	4	-------	2	-------	-------	-------	5
School districts	-------	283	(2)	239	232	-------	-------	7	-------	-------	-------	25	-------	1	18	-------
Townships	-------	61	(2)	58	57	-------	-------	1	-------	-------	-------	-------	-------	-------	3	-------
BOWMAN	5,200	216	41.54	183	168	-------	-------	2	13	1	-------	10	-------	3	13	6
County	5,200	69	13.27	65	52	-------	-------	-------	13	-------	-------	-------	-------	2	2	-------
Cities, towns, and villages	1,722	16	9.29	9	9	-------	-------	-------	-------	1	-------	-------	-------	-------	-------	6
School districts	-------	113	(2)	91	89	-------	-------	2	-------	-------	-------	10	-------	1	11	-------
Townships	-------	18	(2)	18	18	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------
BURKE	10,100	386	38.22	341	315	-------	-------	5	21	-------	-------	24	-------	4	16	1
County	10,100	142	14.06	135	114	-------	-------	-------	21	-------	-------	-------	-------	1	6	-------
Cities, towns, and villages	2,834	17	6.00	14	14	-------	-------	-------	-------	-------	-------	1	-------	-------	1	1
School districts	-------	177	(2)	143	138	-------	-------	5	-------	-------	-------	23	-------	3	8	-------
Townships	-------	49	(2)	48	48	-------	-------	-------	-------	-------	-------	-------	-------	-------	1	-------
Other civil divisions	-------	1	(2)	1	1	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------
BURLEIGH	20,500	973	47.46	683	618	-------	-------	8	57	105	$1	36	-------	18	39	91
County	20,500	252	12.29	238	184	-------	-------	-------	54	-------	-------	-------	-------	4	10	-------
Cities, towns, and villages	12,199	355	29.10	127	124	-------	-------	-------	3	105	1	13	-------	12	6	91
School districts	-------	300	(2)	253	245	-------	-------	8	-------	-------	-------	23	-------	2	22	-------
Townships	-------	53	(2)	52	52	-------	-------	-------	-------	-------	-------	-------	-------	-------	1	-------
Other civil divisions	-------	13	(2)	13	13	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------

CASS	50,000	2,973	59.46	2,107	1,907		$1	26	173	506	9	68		16	79	188
County	50,000	661	13.22	558	425		1		132	71	1			7	24	
Cities, towns, and villages	34,490	1,039	30.12	399	356			2	41	435	8			4	5	188
School districts		1,093	(2)	988	965			23				68		4	33	
Townships		121	(2)	117	116			1						1	3	
Other civil divisions		59	(2)	45	45										14	
CAVALIER	14,554	584	40.13	521	489			6	26	2		27		4	23	7
County	14,554	153	10.51	143	118				25					3	7	
Cities, towns, and villages	3,693	37	10.02	25	24				1	2		3				7
School districts		319	(2)	279	273			6				24		1	15	
Townships		75	(2)	74	74										1	
Other civil divisions																
DICKEY	10,900	538	49.36	482	449			5	28	3		22		2	22	7
County	10,900	168	15.41	162	135				27					1	5	
Cities, towns, and villages	3,939	51	12.95	38	37				1	3		2			1	7
School districts		238	(2)	204	199			5				20		1	13	
Townships		77	(2)	74	74										3	
Other civil divisions		4	(2)	4	4											
DIVIDE	9,636	317	32.90	269	246		2	4	17			18		3	27	
County	9,636	102	10.59	92	74		1		17					1	9	
Cities, towns, and villages	2,250	18	8.00	18	18											
School districts		156	(2)	120	115		1	4				18		2	16	
Townships		40	(2)	38	38										2	
Other civil divisions		1	(2)	1	1											
DUNN	9,700	256	26.39	227	208			4	15			15		3	11	
County	9,700	94	9.69	89	74				15					1	4	
Cities, towns, and villages	1,493	8	5.36	8	8											
School districts		148	(2)	124	120			4				15		2	7	
Townships		6	(2)	6	6											
EDDY	6,346	255	40.18	222	207			3	12			11		2	12	8
County	6,346	86	13.55	78	66				12					2	6	
Cities, towns, and villages	2,612	28	10.72	17	17							3				8
School districts		108	(2)	95	92			3				8			5	
Townships		30	(2)	29	29										1	
Other civil divisions		3	(2)	3	3											
EMMONS	12,700	371	29.21	306	286				20	4		22		5	33	1
County	12,700	124	9.76	114	94				20					3	7	
Cities, towns, and villages	2,890	19	6.57	11	11					4		1		1	1	1
School districts		210	(2)	165	165							21		1	23	
Townships		16	(2)	15	15										1	
Other civil divisions		2	(2)	1	1										1	

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes					Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special: Inheritance	Special: All other	Poll	Licenses and permits						
FOSTER	6,400	$312	$48.75	$274	$257			$3	$14	$2		$13		$2	$21	
County	6,400	87	13.59	77	63				14					1	9	
Cities, towns, and villages	1,936	16	8.26	14	14											
School districts		169	(3)	143	140			3		2		13		1	12	
Townships		38	(3)	38	38											
Other civil divisions		2	(3)	2	2											
GOLDEN VALLEY	4,122	198	48.03	176	163			2	11			10		1	11	
County	4,122	62	15.04	58	47				11					1	3	
Cities, towns, and villages	1,482	16	10.80	16	16											
School districts		101	(2)	84	82			2				10			7	
Townships		19	(2)	18	18										1	
GRAND FORKS	32,500	1,643	50.55	1,230	1,126	$6	$2	16	80	139	$2	97		6	67	$102
County	32,500	392	12.06	369	286	6	1		76		1			4	18	
Cities, towns, and villages	20,470	583	28.48	232	277			1	4	139	1	54		1	4	102
School districts		543	(3)	466	450		1	15				43		1	33	
Townships		94	(3)	91	91										3	
Other civil divisions		31	(3)	22	22										9	
GRANT	10,200	366	35.88	328	305			4	19			19		2	16	1
County	10,200	149	14.61	144	125				19						5	
Cities, towns, and villages	1,478	14	9.47	12	12							1				1
School districts		177	(3)	146	142			4				18		2	11	
Townships		26	(3)	26	26											
GRIGGS	6,889	271	39.34	241	216			3	22	1		11		1	17	
County	6,889	83	12.05	79	61				18						4	
Cities, towns, and villages	1,721	27	15.69	26	22				4	1						
School districts		126	(3)	102	99			3				11		1	12	
Townships		35	(2)	34	34										1	

HETTINGER	9,000	337	37.44	291	262	1	1	4	23	2	1	17		4	10	12
County	9,000	118	13.11	111	87	1			23		1			3	3	
Cities, towns, and villages	2,255	27	11.97	13	13					2						12
School districts		165	(2)	140	135		1	4				17		1	7	
Townships		27	(2)	27	27											
KIDDER	8,100	274	33.83	243	223			4	16			15		4	12	
County	8,100	79	9.75	74	58				16					2	3	
Cities, towns, and villages	1,661	8	4.82	7	7							1				
School districts		153	(2)	129	125			4				14		2	8	
Townships		34	(2)	33	33										1	
LA MOURE	11,517	521	45.24	453	419	1		5	28	7		26		4	25	6
County	11,517	163	14.15	154	126	1			27	2				2	5	
Cities, towns, and villages	3,375	42	12.44	27	26				1	5		2		1	1	6
School districts		249	(2)	207	202			5				24		1	17	
Townships		66	(2)	64	64										2	
Other civil divisions		1	(2)	1	1											
LOGAN	8,200	196	23.90	168	151			3	14			15		1	12	
County	8,200	77	9.39	72	58				14					1	4	
Cities, towns, and villages	1,596	8	5.01	6	6							1			1	
School districts		96	(2)	76	73			3				14			6	
Townships		15	(2)	14	14										1	
MCHENRY	15,439	609	39.45	525	489			7	29	4	2	38		5	30	5
County	15,439	195	12.63	182	154				28	1	2			1	9	
Cities, towns, and villages	4,283	37	8.64	27	26				1	3		1		1		5
School districts		306	(2)	248	241			7				37		2	19	
Townships		71	(2)	68	68									1	2	
MCINTOSH	9,700	223	22.99	193	174			4	15			14		4	12	
County	9,700	103	10.62	96	82				14					2	5	
Cities, towns, and villages	3,289	9	2.74	8	7				1			1				
School districts		109	(2)	87	83			4				13		2	7	
Townships		2	(2)	2	2											
MCKENZIE	9,700	300	30.93	251	227			4	20	15	1	18		4	11	
County	9,700	113	11.65	106	86				20					3	4	
Cities, towns, and villages	1,474	7	4.75	6	6						1					
School districts		135	(2)	109	105			4				18		1	7	
Townships		30	(2)	30	30											
Other civil divisions		15	(2)							15						
MCLEAN	18,100	479	26.46	389	343		1	7	38	3		32		5	44	6
County	18,100	120	6.63	106	68		1		37					2	12	
Cities, towns, and villages	4,825	34	7.05	22	21				1	3		2		1		6
School districts		292	(2)	231	224			7				30		2	29	
Townships		33	(2)	30	30										3	

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v

[2] Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes					Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special: Inheritance	Special: All other	Poll	Licenses and permits							
MERCER	9,700	$229	$23.61	$201	$179			$4	$18	$5		$13		$1	$7	$2
County	9,700	86	8.87	84	67				17						2	
Cities, towns, and villages	2,660	17	6.39	10	9				1	5						2
School districts		126	(3)	107	103			4				13		1	5	
MORTON	19,800	773	39.04	602	549			8	45	49		46		9	33	34
County	19,800	276	13.94	265	220				45					5	6	
Cities, towns, and villages	8,485	148	17.44	54	54					49		6			5	34
School districts		313	(3)	252	244			8				40		3	18	
Townships		24	(3)	23	23										1	
Other civil divisions		12	(3)	8	8									1	3	
MOUNTRAIL	13,800	445	32.25	363	330			6	27	1		25		4	48	4
County	13,800	143	10.36	123	96				27					2	18	
Cities, towns, and villages	2,276	17	7.47	8	8					1		1			3	4
School districts		227	(3)	181	175			6				24		2	20	
Townships		58	(3)	51	51										7	
NELSON	10,203	416	40.77	359	331	$1		5	22	4		20		2	28	3
County	10,203	108	10.59	102	79	1			22					1	5	
Cities, towns, and villages	3,068	39	12.71	30	30					4		2				3
School districts		214	(3)	174	169			5				18		1	21	
Townships		55	(3)	53	53										2	
OLIVER	4,262	112	26.28	102	92			2	8			6		2	2	
County	4,262	56	13.14	53	45				8					2	1	
Cities, towns, and villages	293	1	3.41	1	1											
School districts		54	(3)	47	45			2				6			1	
Townships		1	(3)	1	1											

PEMBINA	14,757	559	37.88	476	438			9	29	10		29		3	38	3	
County	14,757	176	11.93	158	129				29	6				2	10		
Cities, towns, and villages	4,582	45	9.82	32	31			1		4		4			2	3	
School districts		269	(1)	222	215			7				25		1	21		
Townships		69	(1)	64	63			1							5		
PIERCE	9,074	324	35.71	281	268	1	$1	4	17	2	$1	18		4	12	6	
County	9,074	114	12.56	108	89	1	1		17		1			2	3		
Cities, towns, and villages	1,872	25	13.35	14	14					2		3				6	
School districts		164	(1)	139	135			4				15		2	8		
Townships		21	(1)	20	20										1		
RAMSEY	16,400	807	49.21	647	601	1	1	6	38	67		37		8	48		
County	16,400	219	13.35	196	157	1			38					6	17		
Cities, towns, and villages	7,530	152	20.19	71	71					67		11			3		
School districts		350	(1)	298	291		1	6				26		2	24		
Townships		74	(1)	70	70										4		
Other civil divisions		12	(1)	12	12												
RANSOM	10,983	480	43.70	412	379			6	27	5	1	27		3	26	6	
County	10,983	127	11.56	117	91				26					1	9		
Cities, towns, and villages	3,922	45	11.47	29	28				1	5	1	4				6	
School districts		244	(1)	206	201			5				23		2	13		
Townships		57	(1)	54	53			1							3		
Other civil divisions		7	(1)	6	6										1		
RENVILLE	7,263	287	39.52	242	220			5	17	3		16		3	23		
County	7,263	81	11.15	73	56				17					1	7		
Cities, towns, and villages	1,801	12	6.66	8	8					3		1					
School districts		155	(1)	125	121			4				15		2	13		
Townships		39	(1)	36	35			1							3		
RICHLAND	21,000	806	38.38	691	616		4	11	60	29		27		4	33	22	
County	21,000	227	10.81	217	155		4		58					2	8		
Cities, towns, and villages	7,399	114	15.41	58	56				2	29				1	4	22	
School districts		379	(1)	331	320			11				27		1	20		
Townships		86	(1)	85	85										1		
ROLETTE	10,900	265	24.31	222	204			4	14			15		2	26		
County	10,900	94	8.62	90	76				14					1	3		
Cities, towns, and villages	2,308	14	6.07	13	13										1		
School districts		147	(1)	109	105			4				15		1	22		
Townships		10	(1)	10	10												
SARGENT	9,298	423	45.49	367	341			6	20	19		18		3	16		
County	9,298	130	13.98	105	85				20	19				2	4		
Cities, towns, and villages	2,130	16	7.51	15	15							1					
School districts		211	(1)	182	177			5				17		1	11		
Townships		66	(1)	65	64			1							1		

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[1] Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS													
		Total	Per capita	Taxes						Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special		Poll	Licenses and permits							
						Inheritance	All other									
SHERIDAN	7,373	$200	$27.13	$175	$159			$3	$13	$2		$8		$2	$9	$4
County	7,373	68	9.22	63	50				13					1	4	
Cities, towns, and villages	1,398	12	8.58	6	6					2						4
School districts		112	(3)	98	95			3				8		1	5	
Townships		8	(3)	8	8											
SIOUX	4,900	129	26.33	103	96			1	6			7		2	17	
County	4,900	46	9.39	43	37				6						3	
Cities, towns, and villages	351	2	5.70	2	2											
School districts		77	(3)	54	53			1				7		2	14	
Townships		4	(3)	4	4											
SLOPE	4,150	161	38.80	132	121			2	9	3		9		1	13	3
County	4,150	58	13.98	51	42				9					1	6	
Cities, towns, and villages	862	9	10.44	3	3					3						3
School districts		77	(3)	61	59			2				9			7	
Townships		17	(3)	17	17											
STARK	15,600	564	36.15	456	413		$1	6	36	31		25		5	24	23
County	15,600	192	12.31	133	149				34					3	6	
Cities, towns, and villages	6,651	123	18.49	56	54				2	31		6		1	6	23
School districts		241	(3)	269	202		1	6				19		1	12	
Townships		8	(3)	8	8											
STEELE	6,972	335	48.05	305	285	$1		3	16			14		3	13	
County	6,972	114	16.35	110	93	1			16					1	3	
Cities, towns, and villages	1,627	18	11.06	15	15							3				
School districts		163	(3)	143	140			3				11		2	7	
Townships		40	(3)	37	37										3	

STUTSMAN	26,400	1,030	39.02	848	779			13	56	67	$1	36		8	47	23
County	26,400	240	9.09	224	170				54					3	13	
Cities, towns, and villages	11,353	197	17.35	103	99			2	2	67	1	2		1		23
School districts		473	(3)	466	395			11				34		3	30	
Townships		112	(3)	107	107									1	4	
Other civil divisions		8	(3)	8	8											
TOWNER	8,400	324	38.57	278	258		1	3	16	2		15		3	26	
County	8,400	116	13.81	102	86				16					2	12	
Cities, towns, and villages	2,706	14	5.17	11	11					2					1	
School districts		158	(3)	130	126		1	3				15		1	12	
Townships		36	(3)	35	35										1	
TRAILL	12,700	606	47.72	485	447	1		6	31	16		22		5	41	37
County	12,700	200	15.75	185	154	1			30	2				2	11	
Cities, towns, and villages	4,581	89	19.43	33	32				1	14		2		1	2	37
School districts		254	(3)	206	200			6				20		2	26	
Townships		62	(3)	60	60										2	
Other civil divisions		1	(3)	1	1											
WALSH	20,200	765	37.87	648	598			11	39	23		31		5	36	22
County	20,200	281	13.91	261	222				39	1				3	16	
Cities, towns, and villages	7,299	111	15.21	59	58			1		22		2			6	22
School districts		291	(3)	248	239			9				29		2	12	
Townships		80	(3)	78	77			1							2	
Other civil divisions		2	(3)	2	2											
WARD	34,400	1,377	40.03	1,035	935		2	14	84	129		44		10	87	72
County	34,400	364	10.58	349	265		1		83					3	12	
Cities, towns, and villages	21,140	329	15.56	114	113				1	129		2		1	11	72
School districts		572	(3)	473	459		1	13				42		6	51	
Townships		78	(3)	76	75			1							2	
Other civil divisions		34	(3)	23	23										11	
WELLS	13,300	495	37.22	404	369			6	29	18	1	22		7	29	14
County	13,300	134	10.08	115	87				28	1				4	14	
Cities, towns, and villages	4,167	62	14.88	30	29				1	18						14
School districts		250	(3)	212	206			6				22		2	14	
Townships		47	(3)	45	45									1	1	
Other civil divisions		2	(3)	2	2											
WILLIAMS	19,800	821	41.46	676	628		1	8	39	13	1	51		9	50	21
County	19,800	208	10.51	195	156				39					4	9	
Cities, towns, and villages	7,994	118	14.76	66	66					13	1	16		1		21
School districts		405	(3)	334	325		1	8				35		3	33	
Townships		83	(3)	75	75									1	7	
Other civil divisions		7	(3)	6	6										1	

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.

[3] Not computed.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1932

[Revenue receipts expressed in *thousands*]

CITY, TOWN, OR VILLAGE	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
Grand total	253,940	$4,538	$17 87	$2,124	$2,047	$7	$70	$1,228	$14	$158	$1	$28	$68	$917
8,000 to 30,000 population	84,700	2,370	27.98	934	881	4	49	868	11	65		18	21	453
Fargo	29,700	993	33 43	362	320	1	41	430	8			4	4	185
Grand Forks	17,600	546	31 02	267	262	1	4	137	1	52		1	3	85
Minot	17,100	302	17.66	95	95			129					9	69
Bismarck	11,800	351	29.75	124	121		3	105	1	13		12	5	91
Jamestown	8,500	178	20.94	86	83	2	1	67	1			1		23
2,500 to 8,000 population	32,199	826	25.65	296	292		4	232		31		4	21	242
Devils Lake	5,451	136	24.95	58	58			67		9			2	
Valley City	5,268	267	50 68	63	62		1	44				1	3	156
Williston	5,106	97	19.00	49	49			13		13		1		21
Mandan	5,037	114	22 63	34	34			44		4			2	30
Dickinson	5,025	111	22.09	47	45		2	30		5		1	6	22
Wahpeton	3,176	46	14.48	16	15		1	13				1	3	13
Grafton	3,136	55	17.54	29	29			21					5	
Less than 2,500 population	137,041	1,342	9.79	894	874	3	17	128	3	62	1	6	26	222

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS [a]	GOVERNMENTAL-COST PAYMENTS												
			Operation and maintenance of general departments									Operation and maintenance of public-service enterprises	Interest	Outlays
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Recreation	Miscellaneous			
Grand total	$44,766	$65.45	$31,417									$2,554	$3,976	$6,819
State government	16,302	23.83	[1] 8,401	$629	$453	$322	$1,240	$1,310	$3,418	$12	$239	1,909	2,143	3,849
Counties	8,741	12.78	6,465	2,403	262	90	795	1,827	302	11	775		266	2,010
Cities, towns, and villages	3,955	15 57	[2] 2,249									645	664	397
School districts	13,225	([3])	11,942						11,942				864	419
Townships	2,327	([3])	[2] 2,186							162	12		23	118
Other civil divisions	216	([3])	174										16	26
ADAMS	280	43.08	234									4	17	25
County	91	14.00	68	31	3	1	6	10	4		13		1	22
Cities, towns, and villages	19	9 61	9									4	6	
School districts	147	([3])	136						136				10	1
Townships	22	([3])	21											1
Other civil divisions	1	([3])												1
BARNES	1,023	54.41	702									116	43	162
County	297	15.80	151	64	6	2	9	52	7		11			146
Cities, towns, and villages	224	27.40	80									116	19	9
School districts	408	([3])	380						380				23	5
Townships	85	([3])	83											2
Other civil divisions	9	([3])	8							8			1	
BENSON	535	39.93	453									6	24	52
County	175	13 06	131	45	5	1	9	31	23		17			44
Cities, towns, and villages	22	7.93	12									6	4	
School districts	272	([3])	250						250				20	2
Townships	66	([3])	60											6

[1] Includes $10,106, payments for libraries, and $768,197 for development and conservation of natural resources by State government

[2] Not available by departments.

[3] Not computed.

[a] Omission from table 3 of any civil division listed in tables 1 or 5 indicates no payments reported for such division.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS												
	Total	Per capita	Operation and maintenance of general departments								Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Recreation	Miscellaneous			
BILLINGS	$112	$36.13	$105										$7	
County	51	16.45	45	$23	$2	$1	$10	$6	$3				6	
School districts	57	(3)	56						56				1	
Townships	4	(3)	4											
BOTTINEAU	545	36.69	493											
County	149	10.03	120	51	7		2	37	6		$17	$4	18	$30
Cities, towns, and villages	39	8.50	24										4	25
School districts	293	(3)	286									4	9	2
Townships	64	(3)	63						286			5	5	2
														1
BOWMAN	251	48.27	206											
County	86	16.54	55	27	4	1	6	10	3		4	5	12	28
Cities, towns, and villages	21	12.20	14										4	27
School districts	127	(3)	121						121			5	2	
Townships	17	(3)	16										6	
														1
BURKE	440	43.56	351											
County	162	16.04	97	49	4	1	2	29	4		8	1	18	70
Cities, towns, and villages	26	9.17	19										2	63
School districts	201	(3)	185						185			1	1	5
Townships	50	(3)	49										14	2
Other civil divisions	1	(3)	1							$1			1	
BURLEIGH	1,026	50.05	686											
County	361	17.61	203	79	5	2	28	66	5	4	14	37	123	180
Cities, towns, and villages	255	20.90	106										7	151
School districts	343	(3)	320						320			37	101	11
Townships	55	(3)	49										13	10
Other civil divisions	12	(3)	8							8			2	4
														4

CASS	2,452	49.94	1,974										98	182	198
County	652	13.04	493	133	8	3	70	218	9		52			18	141
Cities, towns, and villages	641	18.59	386										98	122	35
School districts	994	(3)	945						945					39	10
Townships	112	(3)	104											1	7
Other civil divisions	53	(3)	46							46				2	5
CAVALIER	601	41.29	511										7	36	47
County	163	11.20	127	49	4	1	25	30	6		12				36
Cities, towns, and villages	34	9.21	25										7	2	
School districts	329	(3)	287						287					33	9
Townships	75	(3)	72											1	2
Other civil divisions															
DICKEY	508	46.61	447										5	23	33
County	161	14.77	138	48	7	1	46	28	4		4				23
Cities, towns, and villages	53	13.46	38										5	10	
School districts	217	(3)	201						201					11	5
Townships	74	(3)	67											2	5
Other civil divisions	3	(3)	3							3					
DIVIDE	381	39.54	332											36	13
County	108	11.21	90	45	3	1	6	29	4		2			10	8
Cities, towns, and villages	19	8.44	12											7	
School districts	209	(3)	187						187					18	4
Townships	43	(3)	41											1	1
Other civil divisions	2	(3)	2							2					
DUNN	315	32.47	255											20	40
County	129	13.30	86	45	5	2	4	17	5		8			5	38
Cities, towns, and villages	8	5.36	6											1	1
School districts	171	(3)	156						156					14	1
Townships	7	(3)	7												
EDDY	275	43.33	252										8	10	5
County	98	15.44	97	27	4		32	19	3		12			1	
Cities, towns, and villages	35	13.40	21										8	4	2
School districts	115	(3)	109						109					5	1
Townships	25	(3)	23												2
Other civil divisions	2	(3)	2							2					
EMMONS	326	25.67	294										2	18	12
County	96	7.56	83	25	6	2	17	15	4		14			1	12
Cities, towns, and villages	15	5.19	11										2	2	
School districts	198	(3)	183						183					15	
Townships	15	(3)	15												
Other civil divisions	2	(3)	2							2					

[3] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS												
	Total	Per capita	Operation and maintenance of general departments								Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Recreation	Miscellaneous			
FOSTER	$283	$44.22	$267									$11	$5
County	75	11.72	74	$31	$2		$13	$19	$3		$6		1
Cities, towns, and villages	16	8.26	11									3	2
School districts	155	(3)	147						147			7	1
Townships	35	(3)	33									1	1
Other civil divisions	2	(3)	2							$2			
GOLDEN VALLEY	191	46.34	182									3	6
County	49	11.89	43	23	3		4	8	3		2	1	5
Cities, towns, and villages	16	10.80	16										
School districts	108	(3)	106						106			2	
Townships	18	(3)	17										1
GRAND FORKS	1,832	56.37	1,273									$83	106	370
County	395	12.15	306	105	8	$3	17	155	8		10		1	88
Cities, towns, and villages	620	30.29	327									83	87	123
School districts	697	(3)	528						528				17	152
Townships	91	(3)	87											4
Other civil divisions	29	(3)	25							25			1	3
GRANT	466	45.69	364									1	78	23
County	198	19.41	153	44	3	1	22	13	4		66		24	21
Cities, towns, and villages	13	8.80	9									1	3	
School districts	230	(3)	179						179				50	1
Townships	25	(3)	23										1	1
GRIGGS	266	38.61	246										8	12
County	68	9.87	58	28	3	1	2	15	4		5			10
Cities, towns, and villages	22	12.78	19										3	
School districts	135	(3)	129						129				5	1
Townships	41	(3)	40											1

HETTINGER	379	42.11	274										9	45	51
County	124	13.78	70	35	3	1	9	11	4		7			6	48
Cities, towns, and villages	23	10.20	7										9	7	
School districts	207	(3)	172						172					32	3
Townships	25	(3)	25												
KIDDER	302	37.28	255											18	29
County	90	11.11	69	29	4	2	10	12	5		7				21
Cities, towns, and villages	8	4.82	8												
School districts	173	(3)	149						149					17	7
Townships	31	(3)	29											1	1
LA MOURE	508	44.11	414										1	27	66
County	165	14.33	109	44	13	1	12	23	5	2	9			1	56
Cities, towns, and villages	41	12.15	28										1	7	5
School districts	247	(3)	224						224					19	4
Townships	54	(3)	52												2
Other civil divisions	1	(3)	1							1					
LOGAN	193	23.54	183											6	4
County	65	7.93	62	31	3		11	12	3		2			1	2
Cities, towns, and villages	4	2.51	4												
School districts	112	(3)	106						106					5	1
Townships	12	(3)	11												1
MCHENRY	642	41.58	509										5	46	82
County	174	11.27	120	37	3	4	14	37	5		20			5	49
Cities, towns, and villages	43	10.04	21										5	6	11
School districts	354	(3)	308						308					35	11
Townships	71	(3)	60												11
MCINTOSH	254	26.19	212											17	25
County	105	10.82	78	22	14	1	22	8	3		8			6	21
Cities, towns, and villages	14	4.26	12											1	1
School districts	134	(3)	121						121					10	3
Townships	1	(3)	1												
MCKENZIE	393	40.52	331											36	26
County	161	16.60	115	48	4	2	12	27	5		17			23	23
Cities, towns, and villages	7	4.75	6											1	
School districts	181	(3)	170						170					11	
Townships	32	(3)	28											1	3
Other civil divisions	12	(3)	12								12				
MCLEAN	583	32.21	491										4	29	59
County	198	10.94	143	54	6	1	6	47	8		21			5	55
Cities, towns, and villages	37	7.67	28										4		
School districts	313	(3)	286						286					23	4
Townships	35	(3)	34											1	

[3] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS												
	Total	Per capita	Operation and maintenance of general departments								Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Recreation	Miscellaneous			
MERCER	$244	$25 15	$207									$3	$13	$21
County	90	9.28	72	$33	$3	$2	$12	$19	$3				2	16
Cities, towns, and villages	19	7.14	10									3	3	3
School districts	134	(3)	124						124				8	2
Townships	1	(3)	1											
MORTON	771	38.94	560									25	89	97
County	282	14.24	170	93	4	4	9	41	8		$11		23	89
Cities, towns, and villages	139	16.38	57									25	51	6
School districts	315	(3)	300						300				13	2
Townships	23	(3)	23											
Other civil divisions	12	(3)	10							$10			2	
MOUNTRAIL	546	39.57	466									3	33	44
County	221	16.01	167	53	5	2	14	40	4	1	48		12	42
Cities, towns, and villages	18	7 91	13									3	2	
School districts	249	(3)	230						230				18	1
Townships	58	(3)	56										1	1
NELSON	394	38.62	340									1	8	45
County	132	12.94	103	39	3	1	19	23	3		15			29
Cities, towns, and villages	40	13.04	29									1	4	6
School districts	168	(3)	155						155				4	9
Townships	54	(3)	53											1
OLIVER	122	28.63	94										7	21
County	57	13.37	33	20	2	1		7	2		1		6	18
Cities, towns, and villages	1	3 41	1											
School districts	63	(3)	59						59				1	3
Townships	1	(3)	1											

PEMBINA	556	37.68	463								2	28	63
County	191	12.94	134	42	10	1	14	34	5	28			57
Cities, towns, and villages	38	8.29	33								2	2	1
School districts	261	(3)	233						233			25	3
Townships	66	(3)	63									1	2
PIERCE	313	34.49	275								2	18	18
County	108	11.90	93	39	4	1	10	27	5	7		4	11
Cities, towns, and villages	25	13.35	18								2	3	2
School districts	159	(3)	144						144			11	4
Townships	21	(3)	20										1
RAMSEY	756	46.10	635									36	85
County	238	14.51	160	67	5	2	14	43	5	24			78
Cities, towns, and villages	95	12.62	77									18	
School districts	329	(3)	313						313			15	1
Townships	79	(3)	77									1	1
Other civil divisions	15	(3)	8							8		2	5
RANSOM	462	42.07	393								3	17	49
County	115	10.47	96	45	5	2	8	22	5	9			19
Cities, towns, and villages	47	11.98	35								3	4	5
School districts	239	(3)	209						209			12	18
Townships	57	(3)	50										7
Other civil divisions	4	(3)	3							3		1	
RENVILLE	352	48.46	289									44	19
County	81	11.15	67	33	3	1	6	18	3	3			14
Cities, towns, and villages	15	8.33	8									4	3
School districts	217	(3)	175						175			40	2
Townships	39	(3)	39										
RICHLAND	783	37.29	598								15	72	98
County	219	10.43	138	57	7	2	16	37	7	12			81
Cities, towns, and villages	105	14.19	54								15	33	3
School districts	383	(3)	332						332			38	13
Townships	76	(3)	74									1	1
ROLETTE	319	29.27	275									6	38
County	140	12.84	101	36	4	3	20	28	4	6		2	37
Cities, towns, and villages	15	6.50	15										
School districts	153	(3)	148						148			4	1
Townships	11	(3)	11										
SARGENT	355	38.18	320									14	21
County	97	10.43	82	34	8	1	4	14	4	17		2	13
Cities, towns, and villages	14	6.57	14										
School districts	183	(3)	170						170			11	2
Townships	61	(3)	54									1	6

[3] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments									Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Recreation	Miscellaneous			
SHERIDAN	$235	$31 87	$189											
County	90	12.21	61	$27	$3	$1	$11	$14	$4		$1	$3	$17	$26
Cities, towns, and villages	9	6.44	5										6	23
School districts	126	(3)	114									3	1	
Townships	10	(3)	9						114				10	2
														1
SIOUX	138	28.16	112											
County	49	10.00	37	21	2	1	7	2	3		1		14	12
Cities, towns, and villages	3	8 55	3										6	6
School districts	79	(3)	68						68					
Townships	7	(3)	4										8	3
														3
SLOPE	167	40.24	154											
County	49	11.81	46	24	4	1	5	5	3		4	3	9	1
Cities, towns, and villages	7	8.12	4										3	
School districts	95	(3)	88						88			3		
Townships	16	(3)	16										6	1
STARK	521	33.40	434											
County	168	10.77	136	47	5	3	18	31	6		26	16	46	25
Cities, towns, and villages	105	15.79	59										20	12
School districts	240	(3)	232						232			16	20	10
Townships	8	(3)	7										6	2
														1
STEELE	347	49.77	280											
County	108	15.49	80	25	3	2	20	21	3		6		13	54
Cities, towns, and villages	21	12 91	15										1	27
School districts	172	(3)	148						148				2	4
Townships	46	(3)	37										10	14
														9

STUTSMAN	1,059	40.11	857										13	22	167
County	273	10.34	200	57	7	4	31	57	8		36		2	71
Cities, towns, and villages	192	16.91	94										13	3	82
School districts	472	(1)	450						450					16	6
Townships	115	(1)	107											1	7
Other civil divisions	7	(1)	6							$6					1
TOWNER	343	40.83	315											10	18
County	100	11.90	86	33	4	2	4	22	3	2	16			2	14
Cities, towns, and villages	19	7.02	17											8	2
School districts	188	(1)	178						178						2
Townships	36	(1)	34												
TRAILL	557	43.86	433										34	25	65
County	180	14.17	112	40	4	1	16	31	5		12			6	62
Cities, towns, and villages	82	17.90	37										34	11	
School districts	242	(1)	232						232					8	2
Townships	52	(1)	51												1
Other civil divisions	1	(1)	1							1					
WALSH	723	35.79	607										20	20	76
County	257	12.72	188	46	7	1	18	50	41	1	24				69
Cities, towns, and villages	88	12.06	58										20	10	
School districts	287	(1)	274						274					10	3
Townships	89	(1)	85												4
Other civil divisions	2	(1)	2							2					
WARD	1,651	47.99	1,305										81	147	118
County	491	14.27	431	130	7	7	68	161	9	1	48			28	32
Cities, towns, and villages	370	17.50	246										81	38	5
School districts	672	(1)	528						528					74	70
Townships	82	(1)	75											1	6
Other civil divisions	36	(1)	25							25				6	5
WELLS	489	36.77	425										7	22	35
County	143	10.75	116	37	5	1	11	35	4		23				27
Cities, towns, and villages	49	11.76	27										7	10	5
School districts	248	(1)	235						235					11	2
Townships	47	(1)	45											1	1
Other civil divisions	2	(1)	2							2					
WILLIAMS	899	45.40	694										18	86	101
County	216	10.91	172	53	6	7	14	58	5		29			16	28
Cities, towns, and villages	164	20.52	61										18	30	55
School districts	424	(1)	376						376					37	11
Townships	87	(1)	80											2	5
Other civil divisions	8	(1)	5							5				1	2

[1] Not computed.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public-service enterprises	Interest	Outlays
Grand total	**$3,955**	**$15.57**	**$2,249**	**$645**	**$664**	**$397**
8,000 to 30,000 population	1,943	22.94	1,067	295	340	241
Fargo	608	20.17	356	97	121	34
Grand Forks	571	32.44	308	71	82	110
Minot	337	19.71	221	78	34	4
Bismarck	252	21.36	103	37	101	11
Jamestown	175	20.59	79	12	2	82
2,500 to 8,000 population	696	21.62	302	174	144	76
Devils Lake	79	14.49	62	----	17	----
Valley City	199	37.78	58	116	16	9
Williston	147	28.79	47	18	28	51
Mandan	98	19.46	33	17	45	3
Dickinson	94	18.71	51	14	19	10
Wahpeton	44	13.85	22	9	13	----
Grafton	35	11.16	29	----	6	----
Less than 2,500 population	1,316	9.60	880	176	180	80

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	**$83,086**	**$66,907**	**$10,901**	**$5,278**	**$36,211**	**$52.94**
State government	45,449	44,192	----	1,257	5,005	7.32
Counties	5,228	3,774	526	928	3,777	5.52
Cities, towns, and villages	14,748	5,044	9,032	672	13,622	53.64
School districts	15,432	13,396	----	2,036	11,694	(1)
Townships	558	206	----	352	531	(1)
Other civil divisions	1,671	295	1,343	33	1,582	(1)
ADAMS	380	296	20	64	256	30.38
County	20	----	----	20	20	4.46
Cities, towns, and villages	97	77	20	----	84	42.47
School districts	249	218	----	31	138	(1)
Townships	5	1	----	4	5	(1)
Other civil divisions	----	----	----	----	----	----
BARNES	818	494	243	81	575	30.59
County	43	----	5	38	43	2.29
Cities, towns, and villages	324	78	238	8	206	25.20
School districts	439	411	----	28	317	(1)
Townships	7	----	----	7	5	(1)
Other civil divisions	5	5	----	----	4	(1)
BENSON	398	337	1	60	323	24.10
County	17	----	----	17	17	1.27
Cities, towns, and villages	77	56	1	20	75	27.04
School districts	301	280	----	21	228	(1)
Townships	3	1	----	2	3	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
BILLINGS	$150	$136	----	$14	$81	$26.13
County	107	101	----	6	62	20.00
School districts	35	27	----	8	15	(1)
Townships	8	8	----	----	4	(1)
BOTTINEAU	445	295	$68	82	383	25.79
County	15	----	----	15	15	1.01
Cities, towns, and villages	182	95	68	19	161	35.08
School districts	242	199	----	43	201	(1)
Townships	6	1	----	5	6	(1)
BOWMAN	338	214	1	123	266	51.15
County	68	45	----	23	61	11.73
Cities, towns, and villages	111	34	1	76	94	54.59
School districts	154	135	----	19	106	(1)
Townships	5	----	----	5	5	(1)
BURKE	433	348	1	84	309	30.59
County	49	25	----	24	48	4.75
Cities, towns, and villages	23	18	1	4	20	7.06
School districts	346	299	----	47	226	(1)
Townships	14	6	----	8	14	(1)
Other civil divisions	1	----	----	1	1	(1)
BURLEIGH	2,280	1,140	1,049	91	2,022	98.63
County	325	260	11	54	295	14.39
Cities, towns, and villages	1,617	577	1,038	2	1,489	122.06
School districts	304	273	----	31	207	(1)
Townships	27	24	----	3	24	(1)
Other civil divisions	7	6	----	1	7	(1)
CASS	3,353	831	2,274	248	3,090	61.80
County	258	----	258	----	203	4.06
Cities, towns, and villages	2,186	84	2,016	86	2,179	63.18
School districts	874	746	----	128	673	(1)
Townships	10	1	----	9	10	(1)
Other civil divisions	25	----	----	25	25	(1)
CAVALIER	421	381	14	26	358	24.60
County	----	----	----	----	----	----
Cities, towns, and villages	69	49	14	6	61	16.52
School districts	345	328	----	17	290	(1)
Townships	7	4	----	3	7	(1)
Other civil divisions	----	----	----	----	----	----
DICKEY	440	332	39	69	354	32.48
County	27	----	----	27	27	2.48
Cities, towns, and villages	197	153	39	5	170	43.16
School districts	192	170	----	22	139	(1)
Townships	23	8	----	15	18	(1)
Other civil divisions	1	1	----	----	----	----
DIVIDE	800	609	8	183	606	69.12
County	247	164	----	83	177	18.37
Cities, towns, and villages	122	114	8	----	121	53.78
School districts	400	321	----	79	338	(1)
Townships	30	9	----	21	29	(1)
Other civil divisions	1	1	----	----	1	(1)
DUNN	430	362	5	63	320	32.99
County	106	98	----	8	103	10.62
Cities, towns, and villages	53	40	5	8	34	22.77
School districts	269	224	----	45	181	(1)
Townships	2	----	----	2	2	(1)
EDDY	267	252	----	15	223	35.14
County	26	20	----	6	6	.95
Cities, towns, and villages	143	143	----	----	135	51.68
School districts	92	85	----	7	78	(1)
Townships	6	4	----	2	4	(1)
Other civil divisions	----	----	----	----	----	----

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
EMMONS	$308	$219	----	$89	$233	$18.35
County	5	----	----	5	----	----
Cities, towns, and villages	57	8	----	49	55	19.03
School districts	245	211	----	34	177	(1)
Townships	1	----	----	1	1	(1)
Other civil divisions	----	----	----	----	----	----
FOSTER	198	183	----	15	140	21.88
County	----	----	----	----	----	----
Cities, towns, and villages	46	44	----	2	45	23.24
School districts	136	131	----	5	80	(1)
Townships	15	8	----	7	14	(1)
Other civil divisions	1	----	----	1	1	(1)
GOLDEN VALLEY	80	60	----	20	64	15.53
County	31	20	----	11	30	7.28
Cities, towns, and villages	----	----	----	----	----	----
School districts	46	40	----	6	31	(1)
Townships	3	----	----	3	3	(1)
GRAND FORKS	1,850	1,041	$743	66	1,792	55.14
County	5	5	----	----	4	.12
Cities, towns, and villages	1,254	471	743	40	1,232	60.19
School districts	562	543	----	19	529	(1)
Townships	6	2	----	4	6	(1)
Other civil divisions	23	20	----	3	21	(1)
GRANT	740	637	3	100	674	66.08
County	380	331	----	49	371	36.37
Cities, towns, and villages	30	27	3	----	22	14.88
School districts	323	274	----	49	274	(1)
Townships	7	5	----	2	7	(1)
GRIGGS	152	119	29	4	98	14.23
County	----	----	----	----	----	----
Cities, towns, and villages	65	36	29	----	59	34.28
School districts	87	83	----	4	39	(1)
Townships	----	----	----	----	----	----
HETTINGER	523	408	51	64	407	45.22
County	102	87	----	15	61	6.78
Cities, towns, and villages	129	75	51	3	112	49.67
School districts	287	245	----	42	229	(1)
Townships	5	1	----	4	5	(1)
KIDDER	232	171	----	61	165	20.37
County	----	----	----	----	----	----
Cities, towns, and villages	4	2	----	2	3	1.81
School districts	207	166	----	41	141	(1)
Townships	21	3	----	18	21	(1)
LA MOURE	366	246	80	40	286	24.83
County	11	----	7	4	11	.96
Cities, towns, and villages	145	65	73	7	124	36.74
School districts	186	165	----	21	131	(1)
Townships	24	16	----	8	20	(1)
Other civil divisions	----	----	----	----	----	----
LOGAN	132	85	----	47	125	15.24
County	25	----	----	25	25	3.05
Cities, towns, and villages	----	----	----	----	----	----
School districts	103	81	----	22	96	(1)
Townships	4	4	----	----	4	(1)
MCHENRY	724	591	75	58	531	34.39
County	94	76	18	----	46	2.98
Cities, towns, and villages	136	74	57	5	86	20.08
School districts	492	441	----	51	397	(1)
Townships	2	----	----	2	2	(1)

(1) Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
MCINTOSH	$365	$323	----	$42	$226	$23.30
County	119	113	----	6	89	9 18
Cities, towns, and villages	14	12	----	2	5	1.52
School districts	232	198	----	34	132	(1)
Townships	----	----	----	----	----	----
MCKENZIE	2,057	606	$1,344	107	1,853	191.03
County	346	346	----	----	197	20.31
Cities, towns, and villages	15	11	1	3	15	10.18
School districts	333	240	----	93	288	(1)
Townships	20	9	----	11	20	(1)
Other civil divisions	1,343	----	1,343	----	1,333	(1)
MCLEAN	649	533	37	79	552	30.50
County	----	----	----	----	----	----
Cities, towns, and villages	108	69	37	2	88	18.24
School districts	525	463	----	62	448	(1)
Townships	16	1	----	15	16	(1)
MERCER	510	369	75	66	433	44.64
County	103	93	----	10	94	9.69
Cities, towns, and villages	99	23	75	1	97	36.47
School districts	308	253	----	55	242	(1)
Townships	----	----	----	----	----	----
Other civil divisions	----	----	----	----	----	----
MORTON	1,861	1,169	580	112	1,480	74.75
County	508	508	----	----	309	15.61
Cities, towns, and villages	855	268	580	7	827	97.47
School districts	453	354	----	99	318	(1)
Townships	10	5	----	5	10	(1)
Other civil divisions	35	34	----	1	16	(1)
MOUNTRAIL	742	594	18	130	616	44 64
County	165	165	----	----	134	9 71
Cities, towns, and villages	76	56	18	2	61	20.80
School districts	479	365	----	114	401	(1)
Townships	22	8	----	14	20	(1)
NELSON	278	252	2	24	247	24.21
County	----	----	----	----	----	----
Cities, towns, and villages	119	112	2	5	119	38.79
School districts	156	139	----	17	125	(1)
Townships	3	1	----	2	3	(1)
OLIVER	122	109	----	13	101	23 70
County	85	80	----	5	67	15.72
Cities, towns, and villages	1	1	----	----	1	3.41
School districts	36	28	----	8	33	(1)
Townships	----	----	----	----	----	----
PEMBINA	444	340	51	53	391	26.50
County	8	----	8	----	2	.14
Cities, towns, and villages	86	36	43	7	81	17.68
School districts	322	289	----	33	283	(1)
Townships	28	15	----	13	25	(1)
PIERCE	325	284	22	19	210	23.14
County	72	72	----	----	47	5.18
Cities, towns, and villages	44	20	22	2	38	20.30
School districts	204	192	----	12	120	(1)
Townships	5	----	----	5	5	(1)
RAMSEY	628	363	223	42	484	29.51
County	----	----	----	----	----	----
Cities, towns, and villages	293	68	223	2	269	35 72
School districts	295	275	----	20	175	(1)
Townships	25	5	----	20	25	(1)
Other civil divisions	15	15	----	----	15	(1)
RANSOM	313	267	20	26	229	20.85
County	----	----	----	----	----	----
Cities, towns, and villages	110	90	20	----	86	21.93
School districts	177	163	----	14	126	(1)
Townships	12	1	----	11	12	(1)
Other civil divisions	14	13	----	1	5	(1)

1 Not computed

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
RENVILLE	$310	$250	$1	$59	$249	$34.28
County	37	35	1	1	24	13.33
Cities, towns, and villages	268	215		53	220	(1)
School districts	5			5	5	(1)
Townships						
RICHLAND	1,212	556	435	221	1,097	52.24
County	27		3	24	27	1.29
Cities, towns, and villages	677	139	432	106	634	35.69
School districts	501	416		85	429	(1)
Townships	7	1		6	7	(1)
ROLETTE	184	104	17	63	152	13.94
County	46			46	46	4.22
Cities, towns, and villages	24	7	17		24	10.40
School districts	114	97		17	82	(1)
Townships						
SARGENT	307	124	157	26	149	16.02
County	161		157	4	28	3.01
Cities, towns, and villages	14	12		2	9	4.23
School districts	112	98		14	92	(1)
Townships	20	14		6	20	(1)
SHERIDAN	339	253	16	70	245	33.23
County	95	61		34	48	6.51
Cities, towns, and villages	30	12	16	2	27	19.31
School districts	210	180		30	166	(1)
Townships	4			4	4	(1)
SIOUX	325	266	1	58	250	51.02
County	101	94		7	101	20.61
Cities, towns, and villages	4		1	3	4	11.40
School districts	214	170		44	139	(1)
Townships	6	2		4	6	(1)
SLOPE	363	218	90	55	294	70.84
County	68	57		11	35	8.43
Cities, towns, and villages	113	23	90		108	125.29
School districts	173	135		38	142	(1)
Townships	9	3		6	9	(1)
STARK	892	616	234	42	649	41.60
County	340	325		15	184	11.79
Cities, towns, and villages	355	121	234		343	51.57
School districts	192	170		22	117	(1)
Townships	5			5	5	(1)
STEELE	216	185	3	28	140	20.08
County	9			9	9	1.29
Cities, towns, and villages	33	30	3		32	19.67
School districts	169	154		15	94	(1)
Townships	5	1		4	5	(1)
STUTSMAN	1,086	446	539	101	960	36.36
County	50			50	50	1.89
Cities, towns, and villages	655	113	539	3	648	57.08
School districts	354	322		32	235	(1)
Townships	27	11		16	27	(1)
Other civil divisions						
TOWNER	160	127		33	94	11.19
County						
Cities, towns, and villages	48	42		6	46	17.00
School districts	109	85		24	45	(1)
Townships	3			3	3	(1)
TRAILL	538	339	188	11	366	28.82
County	140	87	53		93	7.33
Cities, towns, and villages	224	89	135		177	38.64
School districts	168	158		10	90	(1)
Townships	6	5		1	6	(1)
Other civil divisions						

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
WALSH	$575	$255	$207	$113	$489	$24.21
County	64		6	58	64	3.17
Cities, towns, and villages	279	59	201	19	260	35.62
School districts	222	194		28	155	(1)
Townships	10	2		8	10	(1)
Other civil divisions						
WARD	4,374	2,356	1,630	388	3,711	107.88
County	466	316		150	348	10.12
Cities, towns, and villages	2,680	935	1,630	115	2,434	115.14
School districts	1,091	980		111	821	(1)
Townships	15	3		12	15	(1)
Other civil divisions	122	122			93	(1)
WELLS	493	355	115	23	387	29.10
County						
Cities, towns, and villages	201	82	115	7	187	44.88
School districts	218	208		10	146	(1)
Townships	11	5		6	11	(1)
Other civil divisions	60	60			43	(1)
WILLIAMS	1,711	1,269	192	250	1,411	71.26
County	285	225		60	171	8.64
Cities, towns, and villages	484	259	192	33	411	51.41
School districts	881	759		122	769	(1)
Townships	43	8		35	43	(1)
Other civil divisions	18	18			17	(1)

[1] Not computed.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	$14,748	$5,044	$9,032	$672	$13,622	$53.64
8,000 to 30,000 population	8,084	1,944	5,899	241	7,725	91.20
Fargo	2,079	14	1,980	85	2,079	70.00
Grand Forks	1,103	410	713	40	1,103	66.08
Minot	2,610	866	1,630	114	2,378	139.08
Bismarck	1,612	571	1,039	2	1,485	125.85
Jamestown	620	83	537		620	72.94
2,500 to 8,000 population	2,513	679	1,800	34	2,256	70.06
Devils Lake	288	65	223		264	48.43
Valley City	265	59	206		153	29.04
Williston	455	240	190	25	383	75.01
Mandan	710	203	507		691	137.18
Dickinson	318	100	218		306	60.90
Wahpeton	273		273		260	81.86
Grafton	204	12	183	9	199	63.46
Less than 2,500 population	4,151	2,421	1,333	397	3,641	26.57

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Grand total	$36,211	$40,266	$13,261	$52.94	$60.89	$20 07
State government	5,005	5,913	820	7.32	8.94	1.29
Counties	3,777	5,852	2,212	5.52	8.78	3.35
Cities, towns, and villages	13,622	12,715	5,708	53.64	57.61	35.67
School districts	11,094	15,059	[1] 4,430	(2)	(2)	(2)
Townships	531	695	81	(2)	(2)	(2)
Other civil divisions	1,582	32	10	(2)	(2)	(2)
Adams	256	495	105	30.38	87.07	15.39
Barnes	575	710	249	30.59	37.71	12.65
Benson	323	460	154	24.10	34.82	10.94
Billings	81	158	228	26 13	47.82	17.73
Bottineau	383	870	270	25.79	57.60	13.17
Bowman	266	256	225	51.15	53.30	38.07
Burke	309	541	160	30.59	56.16	13.87
Burleigh	2,022	1,466	298	98.63	90.35	19.39
Cass	3,090	3,388	1,468	61.80	78.02	41.17
Cavalier	358	763	201	24.60	49.08	11.45
Dickey	354	330	139	32.48	30.91	12.57
Divide	666	566	202	69.12	53.57	25.84
Dunn	320	532	57	32.99	54.66	8.56
Eddy	223	204	69	35.14	29.46	13.13
Emmons	238	253	81	18.35	21.69	7.03
Foster	140	279	264	21.88	44.22	45.37
Golden Valley [3]	64	284	----------	15.53	55.81	----------
Grand Forks	1,792	2,002	1,829	55.14	68.96	63.08
Grant [3]	674	919	----------	66 08	91.53	----------
Griggs	98	330	35	14.23	42.92	5.12
Hettinger	407	268	162	45.22	33.56	19.48
Kidder	165	284	84	20 37	34.36	11.62
La Moure	286	293	150	24.83	24.90	12.25
Logan	125	125	43	15.24	15.37	5.64
McHenry	531	939	304	34.39	60.40	14.06
McIntosh	226	203	50	23.30	21.48	6.27
McKenzie	1,853	626	68	191.03	59.43	9.33
McLean	552	596	208	30.50	33.15	11.43
Mercer	433	528	40	44.64	57.83	6.62
Morton	1,480	1,288	364	74.75	65.44	12.06
Mountrail	616	711	211	44.64	54.39	19.51
Nelson	247	494	127	24.21	47.43	11.50
Oliver	101	227	25	23.70	48.79	5.59
Pembina	391	336	232	26.50	21.96	15.76
Pierce	210	340	167	23.14	37.32	14.68
Ramsey	484	945	355	29.51	61.06	20.70
Ransom	229	440	221	20.85	36.81	19.20
Renville	249	397	114	34.28	51.04	11.41
Richland	1,097	1,363	236	52.24	64.30	11.59
Rolette	152	422	185	13.94	41.45	18.38
Sargent	149	273	118	16.02	27.94	11.48
Sheridan	245	182	133	33.23	22.92	13.04
Sioux [3]	250	145	----------	51.02	41.56	----------
Slope [3]	294	377	----------	70.84	72.47	----------
Stark	649	639	284	41.60	46.30	17.96
Steele	140	257	53	20.08	34.08	6.45
Stutsman	960	1,119	245	36.36	42.08	11.60
Towner	94	286	174	11.19	34.38	17.80
Traill	366	532	141	28.82	43.60	11.27
Walsh	489	388	213	24.21	20.34	10.93
Ward	3,711	2,706	1,065	107.88	91.05	33.08
Wells	387	518	201	29.10	39.07	15.50
Williams	1,411	1,294	434	71.20	68.33	23.44

[1] Includes only the debt of school districts outside of cities, towns, and villages having a population of 2,500 and over. Debt on account of schools in cities, towns, and villages with a population of 2,500 and over is included with city, town, or village liabilities

[2] Not computed.

[3] Organized since 1912.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1932			1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property					
State total	$880,432	$613,249	$267,183	$1,308,315	$293,048	$1,287.18	$1,978.54	$443.44
Adams	7,547	4,622	2,925	9,423	2,773	1,161.08	1,670.10	405.75
Barnes	29,970	21,306	8,664	52,857	10,640	1,594.15	2,806.15	541.50
Benson	17,741	11,427	6,314	27,568	6,222	1,323.06	2,088.35	441.38
Billings	4,473	2,812	1,661	6,684	6,552	1,442.90	2,028.46	508.98
Bottineau	20,476	14,034	6,442	27,231	8,901	1,378.58	1,802.33	434.91
Bowman	7,508	4,705	2,803	10,041	2,794	1,443.85	2,091.41	473.48
Burke	12,079	7,652	4,427	15,759	4,024	1,195.94	1,636.79	348.50
Burleigh	20,955	13,319	7,636	28,227	7,125	1,022.20	1,740.35	463.77
Cass	70,765	48,593	22,172	98,130	20,619	1,415.30	2,260.02	578.23
Cavalier	20,539	15,213	5,326	36,952	7,745	1,411.23	2,375.60	464.90
Dickey	18,661	13,875	4,776	31,445	5,978	1,711.10	2,947.10	540.25
Divide	11,035	8,384	2,651	13,974	3,369	1,145.18	1,321.95	429.50
Dunn	10,761	8,244	2,517	15,355	2,379	1,109.38	1,576.94	355.01
Eddy	9,133	6,514	2,619	15,357	2,828	1,439.17	2,216.28	535.72
Emmons	14,435	11,115	3,320	18,129	4,506	1,136.61	1,553.20	389.62
Foster	10,541	7,127	3,414	18,570	3,670	1,647.03	2,941.99	631.17
Golden Valley [1]	6,508	3,952	2,556	9,751		1,578.85	1,914.27	
Grand Forks	41,779	29,981	11,798	60,974	14,170	1,285.51	2,100.44	488.57
Grant [1]	12,291	9,002	3,289	14,518		1,205.90	1,445.56	
Griggs	11,827	8,397	3,430	21,829	4,782	1,716.79	2,837.51	706.21
Hettinger	9,145	6,583	2,562	9,726	2,998	1,016.11	1,219.46	361.80
Kidder	10,450	6,804	3,646	17,203	3,596	1,290.12	2,079.67	490.53
La Moure	19,109	14,063	5,046	31,822	6,180	1,659.20	2,701.62	504.74
Logan	9,194	7,138	2,056	13,069	3,060	1,121.22	1,608.86	400.30
McHenry	19,388	11,972	7,916	28,226	8,343	1,288.17	1,815.86	385.37
McIntosh	10,718	8,338	2,380	13,480	2,896	1,104.95	1,424.56	360.16
McKenzie	10,250	7,342	2,908	13,331	2,262	1,056.70	1,266.42	312.94
McLean	16,779	12,187	4,592	23,940	5,735	927.02	1,331.86	315.00
Mercer	9,697	6,246	3,451	11,553	2,107	999.69	1,266.82	351.15
Morton	20,921	12,090	8,831	27,293	10,390	1,056.62	1,387.33	344.43
Mountrail	14,058	8,953	5,105	19,950	4,131	1,018.70	1,525.46	381.87
Nelson	15,976	11,544	4,432	28,149	5,740	1,565.81	2,701.74	519.04
Oliver	5,184	3,488	1,696	7,132	1,510	1,216.33	1,536.02	341.86
Pembina	19,034	13,770	5,264	32,830	6,703	1,289.83	2,148.16	454.46
Pierce	11,525	7,504	4,021	15,628	4,253	1,270.11	1,683.50	374.51
Ramsey	24,622	17,021	7,601	37,814	7,536	1,501.34	2,441.97	439.48
Ransom	14,061	10,601	3,460	26,178	4,708	1,280.25	2,191.36	410.89
Renville	8,937	6,546	2,391	12,767	3,599	1,230.48	1,641.80	360.40
Richland	32,055	22,191	9,864	54,116	10,995	1,526.43	2,552.40	539.04
Rolette	9,381	6,639	2,742	15,308	3,759	860.04	1,502.37	373.48
Sargent	15,795	11,056	4,739	24,337	5,018	1,698.75	2,490.74	490.60
Sheridan	8,508	6,075	2,433	11,699	3,115	1,153.94	1,474.33	306.06
Sioux [1]	3,121	1,739	1,382	3,720		636.94	1,072.43	
Slope [1]	5,620	4,573	1,047	7,797		1,354.22	1,497.14	
Stark	15,607	10,079	5,528	18,091	5,489	1,000.45	1,310.22	347.41
Steele	12,839	10,443	2,396	21,118	4,492	1,841.51	2,853.47	549.37
Stutsman	33,384	23,052	10,332	51,682	11,368	1,264.55	1,971.23	538.04
Towner	14,645	11,071	3,574	24,889	5,276	1,743.45	2,988.91	540.26
Traill	20,692	15,399	5,293	32,282	6,797	1,629.29	2,643.89	541.83
Walsh	25,334	18,516	6,818	44,643	8,861	1,254.16	2,340.01	454.61
Ward	33,504	22,433	11,071	40,002	10,513	973.95	1,346.02	326.47
Wells	19,158	13,624	5,534	28,533	5,908	1,440.45	2,153.47	466.19
Williams	22,227	13,895	8,332	27,209	6,637	1,122.58	1,436.35	358.61

[1] Organized since 1912.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX									AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION, ALL CIVIL DIVISIONS		
	1932							1922	1912	1932	1922	1912
	Total	State	County	Cities, towns, and villages	School districts	Townships	Other civil divisions					
State total	$27,931	$3,328	$6,881	$2,637	$12,452	$2,422	$211	$31,167	$11,875	$3.17	$2.38 [2]	$4.05
Adams	303	28	80	22	143	29	1	322	134	4.01	3.42	4.83
Barnes	777	113	112	87	374	84	7	1,033	362	2.59	1.96	3.40
Benson	557	67	148	25	258	59	-------	654	232	3.14	2.37	3.73
Billings	138	17	51	-------	61	9	-------	165	283	3.09	2.47	4.32
Bottineau	638	77	167	49	282	63	-------	735	373	3.12	2.70	4.19
Bowman	247	28	57	16	123	23	-------	311	127	3.29	3.10	4.55
Burke	425	46	130	21	180	47	1	438	175	3.52	2.78	4.35
Burleigh	824	79	221	139	321	49	15	747	308	3.93	2.65	4.32
Cass	2,216	267	420	369	978	120	47	2,277	925	3.13	2.32	4.49
Cavalier	609	78	140	32	290	69	-------	761	280	2.97	2.06	3.82
Dickey	518	71	128	40	210	57	3	601	199	2.78	1.91	3.33
Divide	453	42	128	25	214	43	1	431	144	4.11	3.08	4.29
Dunn	335	41	80	18	175	21	-------	414	95	3.11	2.70	3.99
Eddy	267	35	75	18	109	27	3	285	116	2.92	1.86	4.10
Emmons	399	55	110	14	193	27	-------	398	147	2.70	2.20	3.26
Foster	333	40	81	24	151	35	2	342	159	3.16	1.84	4.33
Golden Valley [1]	219	25	47	18	105	24	-------	263	-------	3.37	2.70	-------
Grand Forks	1,399	158	302	308	515	88	28	1,380	702	3.35	2.26	4.95
Grant [1]	433	46	143	14	193	37	-------	442	-------	3.52	3.04	-------
Griggs	285	45	58	25	122	35	-------	360	136	2.41	1.65	2.84
Hettinger	363	34	106	22	169	32	-------	347	134	3.07	3.57	4.47
Kidder	310	40	67	11	155	37	-------	373	127	2.97	2.17	3.53
La Moure	538	72	138	37	226	64	1	701	238	2.82	2.20	3.85
Logan	240	35	80	6	101	18	-------	302	92	2.61	2.31	3.01
McHenry	658	75	159	35	317	72	-------	818	355	3.31	2.90	4.26
McIntosh	305	41	96	16	133	19	-------	268	84	2.85	1.91	2.90
McKenzie	418	39	145	9	187	38	-------	433	101	4.08	3.25	4.47
McLean	536	63	100	36	293	43	-------	716	223	3.19	2.99	3.89
Mercer	317	37	102	16	161	1	-------	337	82	3.27	2.92	3.89
Morton	768	79	254	73	311	41	10	737	424	3.67	2.70	4.08
Mountrail	527	53	135	16	270	53	-------	660	181	3.75	3.31	4.38
Nelson	420	60	76	42	197	45	-------	539	218	2.63	1.91	3.80
Oliver	146	20	54	1	60	11	-------	175	52	2.82	2.45	3.44
Pembina	553	72	139	38	248	56	-------	544	281	2.91	1.66	4.19
Pierce	357	43	110	14	155	33	2	404	180	3.10	2.59	4.23
Ramsey	739	93	174	87	312	61	12	931	341	3.00	2.59	4.52
Ransom	457	53	95	40	216	47	6	543	207	3.25	2.07	4.40
Renville	344	34	83	21	171	34	1	429	156	3.85	3.36	4.33
Richland	809	121	155	103	335	95	-------	902	381	2.52	1.67	3.47
Rolette	302	35	99	17	135	16	-------	431	167	3.22	2.82	4.44
Sargent	417	60	89	15	187	66	-------	435	175	2.64	1.79	3.49
Sheridan	275	32	79	10	140	14	-------	275	113	3.23	2.35	3.63
Sioux [1]	153	12	55	3	75	8	-------	91	-------	4.90	2.44	-------
Slope [1]	204	21	64	5	96	18	-------	326	-------	3.63	4.18	-------
Stark	574	59	169	66	253	27	-------	565	254	3.68	3.12	4.63
Steele	350	49	101	15	145	40	-------	411	155	2.73	1.95	3.45
Stutsman	974	126	193	103	436	108	8	1,013	378	2.92	2.02	3.33
Towner	353	55	89	20	161	28	-------	476	217	2.41	1.91	4.11
Traill	530	78	148	38	212	53	1	628	215	2.56	1.95	3.16
Walsh	705	96	217	61	255	73	3	741	311	2.78	1.66	3.51
Ward	1,485	127	339	257	627	87	48	1,590	576	4.43	4.00	5.48
Wells	488	72	90	40	235	49	2	639	220	2.55	2.24	3.72
Williams	942	84	194	91	481	83	9	949	340	4.24	3.49	5.12

[1] Organized since 1912.

OHIO

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Ohio relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 88 counties, the 860 cities and villages, the 2,018 school districts, the 1,337 townships, and the 8 other civil divisions (sanitary, conservancy, metropolitan park, and county library districts), or a total of 4,312 political units that have power to levy taxes or incur debt.

The data for Ohio were compiled largely from reports on file in the office of the auditor of State, Columbus, Ohio.

Fiscal year.—For Ohio the fiscal year reported for the State government is that ending December 31, 1931, while the statistics for the counties, cities and villages, school districts, townships, and other civil divisions are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Ohio on January 1, 1932, was 6,737,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1931.—The following statement discloses that for Ohio the aggregate of revenue receipts is in excess of governmental costs, including those for capital outlays, by $13,140,652. The State government, the counties, the school districts, and the townships also show an excess of revenue receipts over all governmental costs, but for the cities and villages and other civil divisions an excess of governmental costs over revenue receipts is shown.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Percent of total	Total	Percent of total	Total	Percent of total	Total	Percent of total
Total	$506,534,753	100.0	$493,394,101	100.0	$875,036,271	100.0	$302,861,126	100.0
State government	88,327,713	17.4	76,976,804	15.6	7,695,921	.9	5,378,489	1.8
Counties	90,609,695	17.9	87,683,305	17.8	146,038,282	16.7	61,067,044	20.2
Cities and villages	169,443,918	33.5	171,521,948	34.8	461,578,582	52.7	81,399,726	26.9
School districts	141,687,822	28.0	140,582,127	28.5	221,353,050	25.3	140,981,862	46.6
Townships	12,099,170	2.4	11,684,799	2.4	2,340,138	.3	13,046,267	4.3
Other civil divisions	4,366,435	.9	4,945,118	1.0	36,023,398	4.1	987,738	.3

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Ohio and all subdivisions of the State amounted to $506,534,753, or an average of $75.19 for each person in the State. Of this amount $88,327,713 was for the State; $90,609,695 for the counties; $169,443,918 for the cities and villages; $141,687,822 for the school districts; $12,099,170 for the townships; and $4,366,435 for all other civil divisions. The revenues collected include $278,927,401, general property taxes; $13,343,316, special taxes; $73,272,257, licenses and permits; $36,787,750, special assessments; $25,435,650, subventions, donations, and pension assessments; $17,919,056, interest, rents, and highway privileges; $32,529,500, earnings of public service enterprises; $25,562,506, earnings of general departments; and $2,757,317, fines, forfeits, and escheats. Of the $25,435,650 classified as subventions, donations, and pension assessments, $10,165,583 represents subventions by the Federal Government to the State, principally for highways.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities and villages having a population of 2,500 and over.

General property taxes of the State, the counties, and urban places having a population of 2,500 and over amounted to $51,473,000 in 1912, $141,278,000 in 1922, and $136,871,064 in 1931, this being a decrease of 3.1 percent from 1922 to 1931, and an increase of 165.9 percent from 1912 to 1931. Special taxes amounted to $1,923,000 in 1912, $9,410,000 in 1922, and $12,907,221 in 1931. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to $13,295,000 in 1912, $21,428,000 in 1922, and $69,608,398 in 1931. Special assessments amounted to $8,154,000 in 1912, $15,826,000 in 1922, and $32,750,012 in 1931.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Ohio and all subdivisions of the State for 1931 amounted to $493,394,101, or an average expenditure of $73.24 per person. Of the total amount expended, $76,976,804 was disbursed by the State government; $87,683,305 by the counties; $171,521,948 by the cities and villages; $140,582,127 by the school districts; $11,684,799 by the townships; and $4,945,118 by all other civil divisions. The total comprises $304,950,529 for operation and maintenance of general departments; $19,999,288 for operation and maintenance of public service enterprises; $50,204,942 for interest on debt; and $118,239,342 for outlays or permanent improvements.

The payments for operation and maintenance of general departments are distributed as follows: General government, $31,168,367; protection of person and property, $30,568,064; health and sanitation, $16,117,562; development and conservation of natural resources by State government, $2,551,359; highways, $50,483,409; charities, hospitals, and corrections, $30,023,330; schools, $124,746,631; libraries, $3,597,463; recreation, $3,156,360; and miscellaneous, $12,537,984. Expenditures for maintenance of schools other than schools of the State government and those for cities of over 30,000 population may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data were limited to States, counties, and cities or other incorporated places with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1931

the payments for operation and maintenance of general departments and public service enterprises of the State, counties, and cities and villages having a population of 2,500 and over increased from $65,851,000 to $197,437,852, or 199.8 percent; interest payments, from $9,437,000 to $33,976,850, or 260 percent; and outlay payments, from $31,657,000 to $96,285,787, or 204.2 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the cities and villages, the school districts, the townships, and the other civil divisions, by counties. The aggregate for the State and the totals for the counties, and the cities and villages are comparable with prior reports on this subject.

Table 6 presents for the individual cities and villages, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking fund assets, for the year 1931. The aggregate debt of the cities and villages in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1931, 1922, and 1912, covering the gross debt less sinking fund assets—total and per capita—of the government of the State, the counties, the cities and villages, the school districts, the townships, and other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all the minor civil divisions of the county.

For 1931 the combined gross debt of Ohio and all subdivisions of the State less sinking fund assets set aside to meet such debt was $875,036,271, or an average per capita of $129.89. In 1922 the average per capita was $112.25, and in 1912, $48.27.

Of the total debt reported for 1931, $7,695,921 was for the State government; $146,038,282 for the counties; $461,578,582 for the cities and villages; $221,353,950 for the school districts; $2,346,138 for the townships; and $36,023,398 for all other civil divisions.

The gross debt of the State government, less sinking fund assets, decreased 74.5 percent from 1922 to 1931 and increased 49.7 percent from 1912 to 1931. Similar debt for all minor civil divisions combined increased 35.7 percent from 1922 to 1931 and 269.8 percent from 1912 to 1931.

ASSESSED VALUATIONS

In Ohio the county is the unit for assessment purposes, and the county auditor is the assessor of all real and personal property except that owned by the public utility companies which is assessed by the State tax commission. Assessments of real property are made every six years (1925, 1931, etc.), and the listing and valuation of personal property are made as of the day preceding the second Monday of April of each year.

The assessed valuations shown in table 8 are for 1930, no data being available for 1931.

The assessed valuation of all property in Ohio subject to levies of the general property tax was $13,452,946,926 in 1930 as compared with $10,406,061,000 in 1922 and $6,481,059,000 in 1912. The per capita assessed valuation increased from $1,305.30 in 1912 to $1,744.97 in 1922, and to $2,017.54 in 1930.

TAX LEVIES

In Ohio all taxes—State, county, and local—are collected by the treasurers in the various counties, one half of the levies being due on December 20 and the remainder June 20 following.

The levies of the general property tax shown in table 9 are for 1930, no data being available for 1931.

The total levies of the general property tax for the State and all subdivisions were $76,697,000 for 1912, $224,423,000 for 1922, and $302,861,126 for 1930, this being a per capita of $15.45, $37.63, and $45.42, respectively.

Of the total levies reported for 1930, $5,378,489 was for the State government; $61,067,044 for the counties; $81,399,726 for the cities and villages; $140,981,862 for the school districts; $13,046,267 for the townships; and $987,738 for all other civil divisions.

The average rate of levy per $100 of the assessed valuation was $1.18 for 1912, $2.16 for 1922, and $2.25 for 1930.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Inheritance	Licenses and permits							
Grand total	**6,737,000**	**$506,534**	**$75.19**	**[2] $365,543**	**$278,928**	**$7,699**	**$73,272**	**$36,788**	**$2,757**	**$20,127**	**$5,309**	**$17,919**	**$25,562**	**$32,529**
State government	(1)	88,328	13.16	[2] 64,151	5,000	3,789	49,718		220	12,222	2,135	3,250	6,128	222
Counties	6,737,000	90,609	13.45	69,230	60,964		8,266	10,583	434	372	65	2,133	7,748	44
Cities and villages	5,077,441	169,444	33.37	91,116	74,459	3,648	13,009	24,649	2,096	164	2,905	9,557	6,831	32,126
School districts		141,688	(3)	129,044	129,044				6	5,442	181	2,560	4,455	
Townships		12,099	(3)	11,106	8,565	262	2,279	379	1		23	210	243	137
Other civil divisions		[4] 4,366	(3)	896	896			1,177		1,927		209	157	
ADAMS	20,381	653	32.04	454	332	1	121	16		154		8	21	
County	20,381	243	11.92	207	127		80	8		6		4	18	
Cities and villages	6,259	46	7.35	37	21	1	15	8					1	
School districts		315	(3)	161	161					148		4	2	
Townships		49	(3)	49	23		26							
ALLEN	69,600	3,699	53.15	2,841	2,567	17	257	246	8	18	1	75	178	332
County	69,600	829	11.91	689	593		96	45	4	3		9	79	
Cities and villages	53,798	1,469	27.31	881	724	16	141	200	4	3		31	19	331
School districts		1,276	(3)	1,152	1,152					12	1	31	80	
Townships		125	(3)	119	98	1	20	1				4		1
ASHLAND	27,200	1,727	63.49	1,411	1,167	86	158	108	3	22	1	18	84	80
County	27,200	545	20.04	446	361		85	51	2	3		4	39	
Cities and villages	15,662	431	27.52	285	154	85	46	56	1	2		5	3	79
School districts		623	(3)	557	557					17		7	42	
Townships		128	(3)	123	95	1	27	1			1	2		1

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Includes $5,643,882, special taxes for State purposes exclusive of inheritance taxes.
[3] Not computed
[4] Includes $2,568,200 for Miami Conservancy District and $594,579 for Mahoning Valley Sanitary District, not distributable by counties.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, *forfeits*, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Inheritance	Licenses and permits							
ASHTABULA	68,800	$4,224	$61.40	$3,210	$2,931	$7	$272	$326	$37	$68	-------	$214	$186	$183
County	68,800	1,131	16 44	868	758	-------	110	132	7	6	-------	31	87	-------
Cities and villages	41,528	1,081	26.03	511	394	5	112	193	30	3	-------	155	18	171
School districts	-------	1,615	(2)	1,456	1,456	-------	-------	-------	-------	59	-------	24	76	-------
Townships	-------	397	(2)	375	323	2	50	1	-------	-------	-------	4	5	12
ATHENS	44,175	1,782	40 34	1,174	1,013	1	160	51	11	337	$3	12	83	111
County	44,175	519	11.75	424	337	-------	87	18	5	3	-------	1	68	-------
Cities and villages	20,349	289	14.20	145	96	1	48	23	6	2	-------	2	-------	111
School districts	-------	870	(2)	514	514	-------	-------	-------	-------	332	2	8	14	-------
Townships	-------	104	(2)	91	66	-------	25	10	-------	-------	1	1	1	-------
AUGLAIZE	28,034	1,476	52 65	1,010	870	2	138	82	4	11	1	24	77	267
County	28,034	423	15.09	322	237	-------	85	58	3	3	-------	10	27	-------
Cities and villages	15,764	455	28.86	151	112	2	37	24	1	-------	1	7	4	267
School districts	-------	526	(2)	470	470	-------	-------	-------	-------	8	-------	6	42	-------
Townships	-------	72	(2)	67	51	-------	16	-------	-------	-------	-------	1	4	-------
BELMONT	95,000	3,666	38.59	2,575	2,340	5	230	210	26	283	6	50	186	330
County	95,000	982	10.34	794	691	-------	103	73	7	6	-------	8	94	-------
Cities and villages	51,023	945	18.52	429	326	4	99	128	19	4	-------	22	13	330
School districts	-------	1,438	(2)	1,069	1,069	-------	-------	-------	-------	273	5	15	75	-------
Townships	-------	301	(2)	283	254	1	28	9	-------	-------	-------	5	4	-------
BROWN	20,148	820	40.70	558	428	-------	130	48	1	125	7	10	25	46
County	20,148	307	15 24	238	152	-------	86	43	1	2	-------	3	20	-------
Cities and villages	6,026	96	15.93	41	25	-------	16	5	-------	-------	-------	2	2	46
School districts	-------	351	(2)	215	215	-------	-------	-------	-------	123	7	4	2	-------
Townships	-------	66	(2)	64	36	-------	28	-------	-------	-------	-------	1	1	-------

BUTLER	118,700	6,950	58.55	4,891	4,530	31	330	359	22	46	1	88	217	1,326
County	118,700	1,200	10.11	1,058	948		110	20	5	4		12	101	
Cities and villages	90,263	3,427	37.97	1,656	1,428	29	199	335	17	4		46	44	1,325
School districts		2,183	(2)	2,052	2,052					38	1	28	64	
Townships		140	(2)	125	102	2	21	4				2	8	1
CARROLL	16,100	912	56.65	637	503		134	77	2	65		8	55	68
County	16,100	308	19.13	239	146		93	43	2	3		2	19	
Cities and villages	6,960	153	21.98	53	37		16	32				1		67
School districts		366	(2)	268	268					62		3	33	
Townships		85	(2)	77	52		25	2				2	3	1
CHAMPAIGN	24,103	1,110	46.05	931	786	5	140	38	4	12		34	49	42
County	24,103	343	14.23	284	197		87	1	2	3		14	39	
Cities and villages	11,933	225	18.86	136	101	3	32	36	2			9	2	40
School districts		453	(2)	429	429					9		9	6	
Townships		89	(2)	82	59	2	21	1				2	2	2
CLARK	92,700	4,238	45.72	3,209	2,901	24	284	269	27	25		119	358	231
County	92,700	899	9.70	665	570		95	56	7	5		12	154	
Cities and villages	73,795	1,541	20.88	858	665	22	171	212	20	2		92	127	230
School districts		1,695	(2)	1,586	1,586					18		14	77	
Townships		103	(2)	100	80	2	18	1				1		1
CLERMONT	30,000	1,130	37.67	798	646	5	147	22	1	173	9	18	52	57
County	30,000	385	12.83	322	231		91	16		3		9	35	
Cities and villages	11,193	153	13.67	93	59	3	31	6	1			1	4	48
School districts		498	(2)	299	299					170	9	7	13	
Townships		94	(2)	84	57	2	25					1		9
CLINTON	21,547	1,103	51.19	877	746	3	128	37	4	69	1	23	41	51
County	21,547	389	18.05	342	259		83	7	1	4		7	28	
Cities and villages	10,165	186	18.30	96	65	2	29	30	3			6	1	50
School districts		441	(2)	356	356					65	1	7	12	
Townships		87	(2)	83	66	1	16					3		1
COLUMBIANA	87,100	3,820	43.86	2,828	2,554	10	264	202	38	42	1	57	268	384
County	87,100	959	11.01	719	618		101	29	9	5		13	184	
Cities and villages	59,790	1,291	21.59	679	539	9	131	161	29	6	1	24	8	383
School districts		1,329	(2)	1,213	1,213					31		16	69	
Townships		241	(2)	217	184	1	32	12				4	7	1
COSHOCTON	28,976	1,269	43.79	1,036	892	1	143	49	9	22	1	22	87	43
County	28,976	434	14.98	375	289		86	20	6	3	1	2	27	
Cities and villages	13,342	228	17.09	115	79	1	35	27	3	2		8	31	42
School districts		498	(2)	443	443					17		10	28	
Townships		109	(2)	103	81		22	2				2	1	1

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Inheritance	Licenses and permits							
CRAWFORD	35,345	$2,283	$64.59	$1,719	$1,536	$8	$175	$93	$29	$17	$3	$34	$77	$311
County	35,345	514	14.54	392	308		84	36	28	3		11	44	
Cities and villages	23,771	722	30.37	340	269	8	63	52	1	2	1	9	6	311
School districts		828	(3)	779	779					12		11	26	
Townships		219	(3)	208	180		28	5			2	3	1	
CUYAHOGA	1,245,500	104,455	83.87	72,686	68,274	1,254	3,158	12,521	921	159	94	3,487	4,705	9,882
County	1,245,500	16,475	13.23	11,911	11,758		153	2,863	31			680	987	3
Cities and villages	1,226,155	53,195	43.38	27,704	23,456	1,254	2,994	9,654	889	9	39	2,116	2,906	9,878
School districts		33,804	(3)	32,309	32,309				1	40	55	675	724	
Townships		81	(3)	68	57		11	4				5	3	1
Other civil divisions		900	(3)	694	694					110		11	85	
DARKE	38,009	1,736	45.67	1,438	1,261	2	175	41	3	22	1	15	106	110
County	38,009	510	13.42	436	343		93	21	2	3		3	45	
Cities and villages	14,380	300	20.86	166	119	1	46	20	1	2		4	1	106
School districts		769	(3)	687	687					17	1	7	57	
Townships		157	(3)	149	112	1	36					1	3	4
DEFIANCE	22,714	1,170	51.51	917	780	3	134	114	1	6	1	21	52	58
County	22,714	429	18.89	303	222		81	83		2		8	33	
Cities and villages	12,060	222	18.41	135	99	3	33	27	1	1		2	1	55
School districts		356	(3)	327	327					3		8	18	
Townships		163	(3)	152	132		20	4			1	3		3
DELAWARE	26,000	1,282	49.31	1,011	879	3	129	129	6	31	3	32	65	5
County	26,000	465	17.88	335	262		73	96	1	3		2	28	
Cities and villages	10,960	206	18.80	135	104	2	29	33	5	1		1	28	3
School districts		526	(3)	461	461					27	3	26	9	
Townships		85	(3)	80	52	1	27					3		2

ERIE	42,500	2,555	60.12	1,973	1,773	19	181	178	10	36	2	48	120	188
County	42,500	752	17.69	621	531		90	53	3	4		8	63	
Cities and villages	29,948	820	27.38	459	368	15	76	122	7	2	2	22	20	186
School districts		821	(3)	741	741					30		15	35	
Townships		162	(3)	152	133	4	15	3				3	2	2
FAIRFIELD	44,600	2,054	46.05	1,454	1,269	11	174	85	6	48	1	56	119	285
County	44,600	464	10.40	402	310		92	2	4	3		8	45	
Cities and villages	25,485	670	26.29	231	165	7	59	83	2	1	1	17	51	284
School districts		777	(3)	683	683					44		29	21	
Townships		143	(3)	138	111	4	23					2	2	1
FAYETTE	20,755	919	44.28	816	683	7	126	14	2	7		21	58	1
County	20,755	319	15.37	270	187		83	4	1	3		3	38	
Cities and villages	9,918	127	12.81	113	85	3	25	10	1	2		1		
School districts		383	(3)	347	347					2		16	18	
Townships		90	(3)	86	64	4	18					1	2	1
FRANKLIN	374,200	22,462	60.03	15,849	14,655	162	1,032	2,519	89	32	181	948	815	2,029
County	374,200	4,358	11.65	3,372	3,231		141	454	13	4		97	418	
Cities and villages	325,658	10,455	32.10	5,275	4,253	160	862	2,064	76	3	181	627	201	2,028
School districts		7,470	(3)	7,037	7,037					25		220	188	
Townships		179	(3)	165	134	2	29	1				4	8	1
FULTON	23,500	1,261	53 66	988	840	8	140	109	1	6	1	22	85	49
County	23,500	435	18 51	321	232		89	71	1	2		8	32	
Cities and villages	9,146	213	23.29	126	90	6	30	30				4	4	49
School districts		465	(3)	409	409					4		8	44	
Townships		148	(3)	132	109	2	21	8			1	2	5	
GALLIA	23,050	802	34.79	575	454	1	120	18	4	139		5	21	40
County	23,050	290	12.58	264	183		81	4	1	2		1	18	
Cities and villages	7,742	101	13.05	43	30		13	14	3			1		40
School districts		362	(3)	220	220					137		2	3	
Townships		49	(3)	48	21	1	26					1		
GEAUGA	15,500	1,316	84.90	881	653	104	124	260	4	39	14	30	68	20
County	15,500	529	34.13	343	253		90	131	4	2	13	4	32	
Cities and villages	3,282	121	36.87	48	36	1	11	51				1	2	19
School districts		377	(3)	311	311					37	1	18	10	
Townships		289	(3)	179	53	103	23	78				7	24	1
GREENE	33,600	1,442	42.92	1,160	1,006	5	149	55	18	36	1	15	72	85
County	33,600	433	12.89	353	268		85	8	12	3		2	55	
Cities and villages	17,789	294	16.53	153	107	4	42	45	6	2		4	1	83
School districts		615	(3)	560	560					31	1	8	15	
Townships		100	(3)	94	71	1	22	2				1	1	2

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[3] Not computed.

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TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Inheritance	Licenses and permits							
GUERNSEY	41,486	$1,597	$38.49	$1,197	$1,021	$3	$173	$72	$4	$175	$4	$24	$48	$73
County	*41,486*	*488*	*11.76*	428	328		100	18	3	3		5	31	
Cities and villages	21,871	317	14.49	175	128	2	45	54	1	2	2	9	2	72
School districts		683	(3)	*489*	489					170	2	8	14	
Townships		109	(3)	*105*	76	1	28					2	1	1
HAMILTON	605,700	47,183	77.90	31,989	28,937	1,016	2,036	1,717	281	123	2,500	5,072	2,468	3,033
County	605,700	8,071	13.33	6,600	6,406		194	553	21	6		325	566	
Cities and villages	553,214	27,026	48.85	14,058	11,224	1,015	1,819	1,164	260	17	2,481	4,377	1,038	3,031
School districts		11,893	(3)	*11,154*	11,154					100	19	364	256	
Townships		193	(3)	177	153	1	23					6	8	2
HANCOCK	40,700	2,403	59.04	1,881	1,683	8	190	185	11	32	2	49	137	106
County	40,700	693	17.03	567	479		88	49	5	3		7	62	
Cities and villages	24,150	624	25.84	315	237	6	72	113	6	2	2	25	55	106
School districts		898	(3)	839	839					27		13	19	
Townships		188	(3)	160	128	2	30	23				4	1	
HARDIN	27,635	1,415	51.20	1,148	997	5	146	122	1	23		29	64	28
County	27,635	*505*	*18.27*	418	335		83	38		3		10	36	
Cities and villages	*14,284*	232	16.24	179	138	4	37	20	1	1		3	2	26
School districts		538	(3)	482	482					19		13	24	
Townships		78	(3)	69	*42*	*1*	*26*	2				3	2	2
Other civil divisions		*62*	(3)					62						
HARRISON	18,844	883	46.86	754	630	1	123	28	6	15		9	50	21
County	18,844	338	17.94	292	213		79	*13*	4	3		3	23	
Cities and villages	6,945	96	13.82	62	*45*		*17*	11	2			1		20
School districts		307	(3)	*266*	*266*					12		4	25	
Townships		*142*	(3)	134	106	1	27	4				*1*	*2*	1

HENRY	22,524	1,517	67.35	1,123	990		133	151	2	8		24	64	145
County	22,524	763	33.87	572	488		84	147	1	3		10	30	
Cities and villages	9,273	243	26.21	89	63		26	4	1			4		145
School districts		409	(2)	366	366					5		8	30	
Townships		102	(2)	96	73		23					2	4	
HIGHLAND	25,416	1,192	46.90	798	625	2	171	37	3	198	1	15	41	99
County	25,416	359	14.12	292	180		112	28	2	3		5	29	
Cities and villages	10,313	214	20.75	96	66	1	29	9	1			4	6	98
School districts		536	(2)	331	331					195		5	5	
Townships		83	(2)	79	48	1	30				1	1	1	1
HOCKING	20,407	913	44.74	666	551	1	114	35	4	132		11	37	28
County	20,407	334	16.37	283	207		76	17	3	3		1	27	
Cities and villages	7,577	119	15.71	69	49	1	19	18	1	2		1		28
School districts		399	(2)	255	255					127		8	9	
Townships		61	(2)	59	40		19					1	1	
HOLMES	16,726	908	54.29	790	672	1	117	45	2	8		14	33	16
County	16,726	459	27.44	398	318		80	32	2	3		1	23	
Cities and villages	3,704	61	16.47	32	20		12	10				1	2	16
School districts		288	(2)	266	266					5		10	7	
Townships		100	(2)	94	68	1	25	3				2	1	
HURON	33,900	2,354	69.44	1,730	1,546	5	179	98	7	25		32	116	346
County	33,900	645	19.03	534	448		86	47	3	4		9	48	
Cities and villages	22,561	734	32.53	307	243	4	60	41	4	3		13	21	345
School districts		750	(2)	682	682					18		7	43	
Townships		225	(2)	207	173	1	33	10				3	4	1
JACKSON	25,040	1,020	40.73	641	525	7	109	42	1	165	1	7	30	133
County	25,040	277	11.06	256	179		77			2		1	18	
Cities and villages	13,465	299	22.21	121	88	6	27	42	1			2	1	132
School districts		398	(2)	221	221					163		4	10	
Townships		46	(2)	43	37	1	5				1		1	1
JEFFERSON	90,100	4,058	45.04	3,242	2,969	22	251	275	33	75	1	92	156	184
County	90,100	1,150	12.76	943	848		95	90	9	3		24	81	
Cities and villages	62,955	1,123	17.84	670	518	21	131	184	24	2		34	26	183
School districts		1,639	(2)	1,490	1,490					70	1	32	46	
Townships		146	(2)	139	113	1	25	1				2	3	1
KNOX	29,338	1,475	50.28	1,204	1,025	5	174	80	4	23	1	21	92	50
County	29,338	541	18.44	464	376		88	25	2	4		6	40	
Cities and villages	13,146	265	20.16	150	108	3	39	54	2	1	1	7	1	49
School districts		528	(2)	453	453					18		6	51	
Townships		141	(2)	137	88	2	47	1				2		1

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Inheritance	Licenses and permits							
LAKE	43,900	$4,333	$98.70	$2,673	$2,467	$11	$195	$696	$62	$13	$3	$103	$218	$565
County	43,900	1,358	30.93	872	774		98	290	7	4		8	136	41
Cities and villages	28,478	1,439	50.53	401	309	8	84	390	55	1		63	9	520
School districts		1,364	(2)	1,278	1,278					8	3	29	46	
Townships		172	(3)	122	106	3	13	16				3	27	4
LAWRENCE	45,400	1,494	32.91	1,017	865	2	150	75	12	233		18	52	87
County	45,400	405	8.92	349	260		89		1	4		3	48	
Cities and villages	22,104	356	16.11	176	138	2	36	74	11	1		6	1	87
School districts		679	(2)	439	439					228		9	3	
Townships		54	(3)	53	28		25	1						
LICKING	60,600	2,862	47.23	2,353	2,065	42	246	112	16	18	2	57	142	162
County	60,600	715	11.80	580	482		98	18	2	5		15	95	
Cities and villages	37,856	819	21.63	517	388	26	103	93	14	2		22	11	160
School districts		1,088	(2)	1,026	1,026					11	2	15	34	
Townships		240	(3)	230	169	16	45	1				5	2	2
LOGAN	28,981	1,739	60.00	1,092	928	3	161	135	3	81		38	93	297
County	28,981	499	17.22	347	257		90	91	2	3		9	47	
Cities and villages	15,830	520	32.85	138	95	2	41	43	1	1		18	23	296
School districts		628	(2)	521	521					77		9	21	
Townships		92	(3)	86	55	1	30	1				2	2	1
LORAIN	112,400	6,886	61.26	5,156	4,772	45	339	598	40	42	3	197	267	583
County	112,400	1,317	11.72	979	870		109	95	13	6		58	166	
Cities and villages	88,474	2,731	30.87	1,514	1,298	22	194	499	27	4		100	7	580
School districts		2,592	(2)	2,437	2,437					32	3	32	88	
Townships		246	(3)	226	167	23	36	4				7	6	3

LUCAS	360,000	22,863	63 51	16,437	15,295	133	1,009	2,988	57	73	149	802	879	1,478
County	360,000	5,040	14.00	3,277	3,127		150	1,117	13	4		214	415	
Cities and villages	307,626	11,121	36.15	6,977	6,000	130	847	1,843	44	2	108	384	290	1,473
School districts		6,513	(2)	6,038	6,038					67	40	198	170	
Townships		189	(2)	145	130	3	12	28			1	6	4	5
MADISON	20,400	1,022	50.10	842	705	3	134	55	5	13		13	55	39
County	20,400	349	17.11	283	201		82	30	2	3		2	29	
Cities and villages	8,621	157	18.21	89	62	1	26	24	3			4		37
School districts		420	(2)	380	380					10		5	25	
Townships		96	(2)	90	62	2	26	1				2	1	2
MAHONING	244,700	12,408	50.71	9,752	9,166	34	552	982	71	56	1	154	474	918
County	244,700	2,481	10.14	1,793	1,679		114	354	11	5		33	285	
Cities and villages	209,481	4,840	23.10	3,077	2,624	33	420	627	60	6		71	82	917
School districts		4,688	(2)	4,530	4,530					45		47	66	
Townships		159	(2)	150	131	1	18	1			1	3	3	1
Other civil divisions		240	(2)	202	202								38	
MARION	46,000	2,122	46.13	1,705	1,512	3	190	194	13	27		32	148	3
County	46,000	464	10.09	321	237		84	84	1	4		7	47	
Cities and villages	35,090	680	19.38	496	414	2	80	96	12	2		5	69	
School districts		865	(2)	796	796					21		17	31	
Townships		113	(2)	92	65	1	26	14				3	1	3
MEDINA	30,300	2,135	70.46	1,512	1,340	6	166	183	5	72		46	132	185
County	30,300	745	24.59	539	444		95	123	3	5		15	60	
Cities and villages	19,128	421	32.07	146	105	1	40	57	2			8	24	184
School districts		822	(2)	688	688					67		20	47	
Townships		147	(2)	139	103	5	31	3				3	1	1
MEIGS	23,961	874	36.48	638	510		128	1	1	184		11	37	2
County	23,961	334	13.94	298	216		82		1	2		3	30	
Cities and villages	8,829	82	9.29	76	52		24	1				2	2	1
School districts		406	(2)	214	214					182		5	5	
Townships		52	(2)	50	28		22					1		1
MERCER	25,096	1,301	51.84	875	735	2	138	142	4	11		37	102	130
County	25,096	523	20.84	354	269		85	105	4	4		2	54	
Cities and villages	9,870	267	27.05	97	69	1	27	37				3	2	128
School districts		403	(2)	323	323					7		29	44	
Townships		108	(2)	101	74	1	26					3	2	2
MIAMI	51,800	3,031	58.51	2,145	1,914	23	208	208	9	28		52	211	378
County	51,800	824	15.91	637	543		94	102	4	4		9	68	
Cities and villages	34,750	968	27.86	459	345	21	93	103	5	4		15	5	377
School districts		1,143	(2)	964	964					20		27	132	
Townships		96	(2)	85	62	2	21	3				1	6	1

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in *thousands*]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population[1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				*Special assessments*	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	*Earnings of* public-service enterprises
				Total	General property	Inheritance	Licenses and permits							
MONROE	18,426	$791	$42.93	$566	$444	$2	$120	$11	$1	$130	----	$4	$49	$27
County	18,426	287	15.58	243	165	----	78	5	4	4	----	1	30	----
Cities and villages	4,245	69	16.25	36	24	2	10	6	----	----	----	----	----	27
School districts	----	334	(2)	188	188	----	----	----	----	126	----	2	18	----
Townships	----	101	(2)	99	67	----	32	----	----	----	----	1	1	----
MONTGOMERY	284,400	15,816	55.61	12,049	11,255	66	728	1,596	92	50	$4	398	696	931
County	284,400	3,125	10.99	1,930	1,772	----	158	809	17	5	----	75	289	----
Cities and villages	225,429	6,706	29.75	4,400	3,797	59	544	772	75	2	----	264	266	927
School districts	----	5,743	(2)	5,500	5,500	----	----	----	----	43	4	57	139	----
Townships	----	242	(2)	219	186	7	26	15	----	----	----	2	2	4
MORGAN	13,583	669	49.25	453	339	3	111	28	----	152	----	5	21	10
County	13,583	264	19.44	217	139	----	78	28	----	2	----	2	15	----
Cities and villages	3,767	39	10.35	27	17	2	8	----	----	----	----	----	2	10
School districts	----	295	(2)	140	140	----	----	----	----	150	----	2	3	----
Townships	----	71	(2)	69	43	1	25	----	----	----	----	1	1	----
MORROW	14,489	773	53.35	613	493	----	120	59	----	38	----	17	45	1
County	14,489	316	21.81	223	141	----	82	57	----	3	----	7	26	----
Cities and villages	4,000	52	13.00	48	36	----	12	2	----	----	----	1	1	----
School districts	----	325	(2)	266	266	----	----	----	----	35	----	7	17	----
Townships	----	80	(2)	76	50	----	26	----	----	----	----	2	1	1
MUSKINGUM	69,000	3,008	43.59	2,375	2,126	9	240	139	17	64	2	60	140	211
County	69,000	789	11.43	664	571	----	93	28	4	3	----	15	75	----
Cities and villages	44,128	835	18.92	464	351	8	105	111	13	2	2	26	7	210
School districts	----	1,207	(2)	1,074	1,074	----	----	----	----	59	----	17	57	----
Townships	----	177	(2)	173	130	1	42	----	----	----	----	2	1	1

NOBLE	14,961	696	46.52	456	342		114	36		149	3	5	19	28
County	14,961	271	18.11	222	145		77	27		3		2	17	
Cities and villages	3,396	60	17.67	22	10		12	9				1		28
School districts		305	(2)	153	153					146	3	1	2	
Townships		60	(2)	59	34		25					1		
OTTAWA	24,400	1,289	52.83	983	835	3	145	63	3	21	1	21	78	119
County	24,400	350	14.34	284	195		89	20	2	5		10	29	
Cities and villages	10,266	282	27.47	114	80	2	32	39	1			6	3	119
School districts		484	(2)	423	423					16		3	42	
Townships		173	(2)	162	137	1	24	4			1	2	4	
PAULDING	15,301	785	51.30	621	505	1	115	55	1	6		9	50	43
County	15,301	313	20.46	233	156		77	39	1	2		2	36	
Cities and villages	5,835	100	17.14	40	23	1	16	15				1	1	43
School districts		305	(2)	289	289					4		3	9	
Townships		67	(2)	59	37		22	1				3	4	
PERRY	31,445	1,200	38.16	900	755	3	142	44	5	170		14	39	28
County	31,445	379	12.05	335	251		84	7	2	4		8	23	
Cities and villages	15,127	189	12.49	117	83	2	32	37	3			2	2	28
School districts		539	(2)	357	357					166		3	13	
Townships		93	(2)	91	64	1	26					1	1	
PICKAWAY	27,500	1,271	46.22	1,117	970	9	138	21	4	9		23	88	9
County	27,500	425	15.45	371	284		87	6	3	3		9	33	
Cities and villages	10,665	163	15.28	126	95	2	29	10	1	1		3	14	8
School districts		568	(2)	513	513					5		9	41	
Townships		115	(2)	107	78	7	22	5				2		1
PIKE	13,876	616	44.39	477	368	1	108		1	95		4	33	6
County	13,876	254	18.30	232	155		77		1	3		2	16	
Cities and villages	2,611	24	9.19	18	11	1	6						1	5
School districts		290	(2)	180	180					92		2	16	
Townships		48	(2)	47	22		25							1
PORTAGE	43,800	2,360	53.88	1,757	1,558	8	191	175	10	63	58	35	129	133
County	43,800	759	17.33	498	400		98	89	6	6	50	14	96	
Cities and villages	19,649	511	26.01	279	216	5	58	85	3	1	3	9	3	128
School districts		934	(2)	840	840					56	4	7	27	
Townships		156	(2)	140	102	3	35	1	1		1	5	3	5
PREBLE	22,455	1,231	54.82	1,061	924	4	133	25	1	26		14	69	35
County	22,455	415	18.48	358	275		83	16		3		7	31	
Cities and villages	8,959	142	15.85	97	65	3	29	9	1			1	4	30
School districts		551	(2)	490	490					23		5	33	
Townships		123	(2)	116	94	1	21					1	1	5

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—*Continued*

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Inheritance	Licenses and permits							
PUTNAM	25,074	$1,108	$44.19	$883	$747	$1	$135	$85	$1	$8	.....	$17	$58	$56
County	25,074	363	14.48	260	175	.....	85	60	1	3	.....	8	31	.....
Cities and villages	9,863	162	16.43	82	55	.....	27	25	.....	.....	.....	1	1	53
School districts	.....	408	(2)	375	375	.....	.....	.....	.....	5	.....	4	24	.....
Townships	.....	175	(2)	166	142	1	23	.....	.....	.....	.....	4	2	3
RICHLAND	67,700	3,940	58.20	2,958	2,701	16	241	335	26	34	.....	43	245	299
County	67,700	1,065	15.73	798	707	.....	91	128	3	3	.....	13	120	.....
Cities and villages	44,755	1,261	28.18	696	565	14	117	185	23	2	.....	16	40	299
School districts	.....	1,380	(2)	1,263	1,263	.....	.....	.....	.....	29	.....	7	81	.....
Townships	.....	233	(2)	201	166	2	33	22	.....	.....	.....	6	4	.....
Other civil divisions	.....	1	(2)	.....	.....	.....	.....	.....	.....	.....	.....	1	.....	.....
ROSS	45,800	1,659	36.22	1,384	1,097	117	170	64	6	68	.....	46	77	14
County	45,800	458	10.00	383	293	.....	90	3	3	3	.....	11	55	.....
Cities and villages	22,169	409	18.45	317	149	116	52	61	3	2	.....	13	1	12
School districts	.....	671	(2)	567	567	.....	.....	.....	.....	63	.....	21	20	.....
Townships	.....	121	(2)	117	88	1	28	.....	.....	.....	.....	1	1	2
SANDUSKY	40,200	2,044	50.85	1,664	1,486	9	169	87	5	21	.....	18	79	170
County	40,200	675	16.79	541	453	.....	88	65	2	3	.....	6	58	.....
Cities and villages	20,989	465	22.18	263	196	8	59	21	3	2	.....	6	1	169
School districts	.....	778	(2)	737	737	.....	.....	.....	.....	16	.....	5	20	.....
Townships	.....	126	(2)	123	100	1	22	1	.....	.....	.....	1	.....	1
SCIOTO	84,400	3,484	41.28	2,571	2,337	10	224	231	19	217	$1	52	155	238
County	84,400	720	8.53	622	529	.....	93	.....	2	3	.....	13	80	.....
Cities and villages	50,696	1,232	24.30	679	563	10	106	231	17	2	.....	17	49	237
School districts	.....	1,385	(2)	1,130	1,130	.....	.....	.....	.....	212	1	20	22	.....
Townships	.....	147	(2)	140	115	.....	25	.....	.....	.....	.....	2	4	1

SENECA	48,800	2,257	46.25	1,866	1,653	12	201	136	7	20		27	108	93
County	48,800	619	12.68	512	419		93	40	3	4		3	57	
Cities and villages	33,740	656	19.44	436	346	8	82	87	4	4		13	19	93
School districts		769	(2)	720	720					12		8	29	
Townships		213	(2)	198	168	4	26	9				3	3	
SHELBY	24,924	1,171	46.98	970	829	3	138	42	2	14		25	53	65
County	24,924	311	12.48	248	165		83	25	2	3		8	25	
Cities and villages	11,882	243	20.45	153	120	2	31	13		2		12		63
School districts		514	(2)	474	474					9		4	27	
Townships		103	(2)	95	70	1	24	4				1	1	2
STARK	229,400	12,161	53.01	9,230	8,596	40	594	960	129	125	4	424	665	624
County	229,400	2,583	11.26	1,996	1,863		133	191	30	74		4	288	
Cities and villages	171,180	4,701	27.46	2,721	2,256	35	430	767	99	5	2	345	139	623
School districts		4,556	(2)	4,214	4,214					46		72	224	
Townships		321	(2)	299	263	5	31	2			2	3	14	1
SUMMIT	354,000	20,477	57.84	14,544	13,305	303	936	2,516	152	93	64	399	963	1,746
County	354,000	3,086	8.72	2,283	2,163		120	360	28	5		48	362	
Cities and villages	318,683	10,428	32.72	5,579	4,488	300	791	2,142	119	21	64	303	456	1,744
School districts		6,821	(2)	6,562	6,562				5	67		44	143	
Townships		142	(2)	120	92	3	25	14				4	2	2
TRUMBULL	129,700	7,173	55.30	5,535	5,114	71	350	486	48	120	7	111	234	632
County	129,700	1,643	12.67	1,280	1,155		125	144	13	3		46	157	
Cities and villages	80,733	2,182	27.03	1,128	880	68	180	338	35	4	1	38	9	629
School districts		3,039	(2)	2,838	2,838					113	4	22	62	
Townships		309	(2)	289	241	3	45	4			2	5	6	3
TUSCARAWAS	69,000	2,805	40.65	2,234	1,988	5	241	89	27	61	1	29	137	227
County	69,000	780	11.30	693	598		95	12	13	4		3	55	
Cities and villages	46,383	783	16.88	431	319	4	108	77	14	2	1	16	15	227
School districts		1,094	(2)	965	965					55		8	66	
Townships		148	(2)	145	106	1	38					2	1	
UNION	19,192	867	45.18	735	606	2	127	40	2	26		9	47	8
County	19,192	402	20.95	343	257		86	27	1	3		2	26	
Cities and villages	6,226	77	12.37	53	34	1	18	13	1			3	2	5
School districts		348	(2)	303	303					23		3	19	
Townships		40	(2)	36	12	1	23					1		3
VAN WERT	26,273	1,165	44.34	1,004	864	3	137	30	1	8		12	57	53
County	26,273	286	10.89	231	149		82	19		3		1	32	
Cities and villages	12,245	189	15.43	122	86	3	33	9	1	1		3	1	52
School districts		544	(2)	510	510					4		6	24	
Townships		146	(2)	141	119		22	2				2		1

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—*Continued*

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				*Special assessments*	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, *rents*, and interest	Earnings of general departments	*Earnings of public-service enterprises*
				Total	*General property*	Inheritance	Licenses and permits							
VINTON	10,287	$465	$45.20	$360	$256	$1	$103	$1	$1	$77	$1	$5	$18	$2
County	10,287	*176*	*17.11*	164	90		74			*1*	1		10	
Cities and villages	*2,659*	22	8.27	18	12		6	*1*	*1*					2
School districts		206	(3)	120	120					76		4	6	
Townships		61	(3)	58	*34*	*1*	23					1	2	
WARREN	27,600	1,171	42.43	951	806	8	137	5	5	23	2	26	58	101
County	27,600	393	*14.24*	351	264		87		3	*3*		4	32	
Cities and villages	12,105	204	16 85	94	56	7	31	5	2			4	4	95
School districts		461	(3)	402	402					20	1	16	22	
Townships		113	(3)	104	84	1	19				1	2		6
WASHINGTON	42,437	1,956	46.09	1,452	1,261	7	184	45	8	244	17	29	86	75
County	42,437	598	14.09	518	423		95	19	3	3		6	49	
Cities and villages	18,390	332	18.05	202	*146*	7	49	19	5	2	12	19	1	72
School districts		878	(3)	*602*	*602*					239	4	*3*	30	
Townships		*148*	(3)	130	90		40	7			1	1	6	3
WAYNE	48,000	2,761	57.52	2,119	1,905	10	204	*191*	6	21	6	31	179	208
County	48,000	928	19.33	729	631		98	78	2	4		9	106	
Cities and villages	25,439	659	25.91	317	232	8	77	111	4	2		14	3	208
School districts		1,027	(3)	935	935					15	1	7	69	
Townships		147	(3)	138	107	2	29	2			5	1	1	
WILLIAMS	24,316	1,416	58.23	971	822	3	146	103	1	11		21	93	216
County	24,316	442	*18.18*	318	233		85	70	1	3		*5*	45	
Cities and villages	12,657	*380*	*30.81*	140	97	3	40	26				8	2	214
School districts		453	(3)	394	394					*8*		6	45	
Townships		131	(3)	119	98		*21*	7				2	1	2

WOOD	51,200	2,970	58.01	2,325	2,122	7	196	362	5	12	1	46	116	103
County	51,200	1,116	21.80	790	694		96	234	3	4		17	68	
Cities and villages	21,767	462	21.22	230	163	4	63	116	2	1		6	6	101
School districts		1,158	(2)	1,093	1,093					7	1	18	39	
Townships		234	(2)	212	172	3	37	12				5	3	2
WYANDOT	19,036	1,184	62.20	941	805	5	131	81		9		20	40	93
County	19,036	472	24.80	369	288		81	65		2		11	25	
Cities and villages	9,084	199	21.91	87	56	4	27	15				4	1	92
School districts		411	(2)	388	388					7		4	12	
Townships		102	(2)	97	73	1	23	1				1	2	1

1 For an explanation of the population used in computing per capita figures, see text discussion, p. v.
2 Not computed.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1931

[Revenue receipts expressed *in thousands*]

CITY OR VILLAGE	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Inheritance	Licenses and permits							
Grand total	5,077,441	$169,444	$33.37	$91,116	$74,459	$3,648	$13,009	$24,649	$2,096	$164	$2,905	$9,557	$6,831	$32,126
30,000 population and over	3,421,100	125,971	36.93	71,362	59,623	2,991	8,748	14,049	1,573	74	2,876	8,172	6,146	21,719
Cleveland	911,900	39,004	42.77	21,952	18,931	928	2,093	3,384	691	3	35	1,538	2,686	8,715
Cincinnati	457,300	24,819	54.27	12,624	10,033	995	1,596	1,027	242	12	2,480	4,247	1,625	2,562
Toledo	297,100	10,824	36.43	6,831	5,887	128	816	1,756	41	2	108	377	289	1,420
Columbus	295,600	9,282	31.40	4,901	4,002	127	772	1,507	73	2	181	589	182	1,847
Akron	263,200	8,956	34.03	5,122	4,152	298	672	1,707	98	17	64	224	446	1,278
Dayton	204,200	6,036	29.80	4,123	3,581	53	489	648	74	2	-------	254	246	739
Youngstown	172,900	4,260	24.64	2,733	2,328	33	372	507	53	2	-------	64	75	826
Canton	106,800	3,118	29.19	1,757	1,460	21	276	535	65	2	1	292	54	412
Lakewood	74,000	1,784	24.11	1,160	957	25	178	143	32	2	2	47	110	283
Springfield	69,700	1,499	21.51	830	649	21	160	211	20	2	-------	91	126	219
Cleveland Heights	55,300	2,246	40.61	1,191	911	129	151	595	5	2	1	66	21	365
Hamilton	53,700	2,456	45.74	982	842	26	114	197	6	2	-------	35	31	1,203
Lorain	45,400	1,329	29.27	795	714	1	80	279	14	2	-------	40	2	197
Portsmouth	43,500	1,093	25.13	559	456	10	93	217	14	2	-------	15	49	237
Warren	42,800	1,251	29.23	727	558	65	104	232	24	2	1	24	6	365
Lima	42,400	1,263	29.79	778	658	8	112	191	3	2	-------	28	16	245
East Cleveland	41,200	1,198	29.08	700	542	53	105	215	25	2	1	80	23	152
Zanesville	36,700	731	19.92	406	309	8	89	99	11	2	2	25	4	182
Steubenville	36,100	751	20.80	449	348	17	84	96	20	2	-------	22	25	137
Norwood	34,400	840	24.42	629	543	7	79	35	5	2	-------	69	4	96
Mansfield	34,100	945	27.71	583	480	10	93	157	22	2	-------	12	36	133
Marion	31,500	649	20.60	468	396	1	71	95	12	2	-------	4	68	-------
Newark	30,700	725	23.62	457	351	25	81	86	13	2	-------	20	9	138
Middletown	30,600	862	28.17	605	535	2	68	130	10	2	-------	9	13	93

8,000 to 30,000 population	715,832	19,303	26.97	9,009	6,986	350	1,673	4,466	254	69	21	728	357	4,399
Massillon	26,700	535	20.04	370	306	4	60	117	18	2		18	10	
Elyria	26,500	813	30.68	484	413	4	67	68	8	2		43	2	206
Barberton	25,100	436	17.37	153	104		49	111	15	2		51	2	102
Sandusky	24,900	647	25.98	383	307	14	62	100	6	2	2	17	4	133
East Liverpool	23,700	492	20.76	276	220	6	50	58	18	3		14	2	121
Ashtabula	23,400	595	25.43	275	211	2	62	110	17	2		133	2	56
Alliance	23,300	737	31.63	429	367	4	58	49	13	1	1	27	72	145
Cuyahoga Falls	21,400	808	37.76	208	159	2	47	261	3	2		13	7	314
Shaker Heights	20,500	1,256	61.27	424	345	18	61	749	5			76	2	
Findlay	19,800	564	28.48	284	220	6	58	103	6	2	2	25	53	89
Lancaster	19,200	610	31.77	184	137	5	42	78	2	1	1	16	49	279
Chillicothe	18,800	373	19.84	295	137	115	43	59	3	2		13	1	
Garfield Heights	17,800	565	31.74	170	138		32	361	8			25	1	
Ironton	16,900	327	19.35	157	125	2	30	67	8	1		6	1	87
Tiffin	16,800	259	15.42	209	165	4	40	36	2	2		10		
Niles	16,700	497	29.76	143	109	2	32	55	2	2		7	1	287
Piqua	16,200	388	23.95	233	184	9	40	63	4	2		7	1	78
Parma	15,900	524	32 96	146	112		34	362	4			12		
Campbell	15,000	234	15 60	154	145		9	47	4	2		1		26
Cambridge	14,900	266	17.85	142	107	1	34	42	1	2		8	2	69
Martins Ferry	14,600	376	25 75	107	83		24	26	8	1		13		221
Euclid	14,400	1,089	75.63	233	191	2	40	711	10			32	4	99
Marietta	14,285	303	21.21	178	132	7	39	17	5	2	12	18	1	70
Fremont	13,600	260	19.12	171	126	7	38	13	3	2		3	1	67
Bellaire	13,327	207	15.53	116	91	2	23	28	9			1	4	49
Fostoria	13,300	349	26 24	193	159	3	31	50	2	2		3	18	81
New Philadelphia	12,600	245	19.44	146	114	2	30	31	2		1	7	10	48
Struthers	12,200	183	15 00	115	99		16	55	2	2		3	6	
Painesville	11,600	611	52.67	141	102	3	36	57	17	1		18	2	375
Ashland	11,500	357	31.04	236	118	85	33	51	1	2		4	2	61
Wooster	11,200	304	27.14	170	129	5	36	73	2	2		9	2	46
Coshocton	10,900	203	18.62	99	69	1	29	24	3	2		7	30	38
Salem	10,700	314	29.35	189	159	2	28	54	5	1		2		63
Xenia	10,600	176	16.60	93	66	4	23	26	5	2		2	1	47
Girard	10,400	184	17.69	122	103		19	14	5			2		41
Bucyrus	10,027	270	26.93	157	131	2	24	15	1	2	1	5	5	84
Dover	10,000	281	28.10	99	75	1	23	21	5	1		6	2	147
Conneaut	9,800	249	25.41	106	84		22	37	9	1		18		78
Bellefontaine	9,600	435	45.31	82	58	1	23	35	1	1		17	23	276

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

(Revenue receipts expressed in thousands)

CITY OR VILLAGE	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Inheritance	Licenses and permits							
8,000 to 30,000 population—Continued														
Mount Vernon	9,400	$201	$21.38	$114	$84	$3	$27	$38	$1	$1	$1	$6	-------	$40
Sidney	9,400	204	21.70	135	110	1	24	10	-------	2	-------	11	-------	46
Troy	8,900	414	46.52	137	105	9	23	24	-------	2	-------	5	$4	242
Defiance	8,818	180	20.41	105	80	2	23	24	-------	1	-------	2	-------	48
Cheviot	8,700	119	13.68	94	78	-------	16	21	1	2	-------	-------	1	-------
Delaware	8,675	176	20.29	120	97	2	21	22	5	1	-------	1	27	-------
Kent	8,600	236	27.44	141	115	1	25	33	2	-------	-------	2	1	57
Washington Court House	8,500	119	14.00	105	81	3	21	10	1	2	-------	1	-------	-------
Van Wert	8,500	145	17.06	95	69	2	24	8	1	1	-------	2	-------	38
Ravenna	8,200	187	22.80	91	67	2	22	42	1	1	-------	6	1	45
2,500 to 8,000 population	464,817	14,090	30.31	5,634	4,299	133	1,202	3,652	125	18	2	366	170	4,123
Wellsville	7,956	121	15.21	81	68	-------	13	5	3	2	1	1	1	27
Norwalk	7,776	331	42.57	140	115	1	24	9	1	2	-------	8	2	169
Urbana	7,742	182	23.51	101	79	2	20	33	1	-------	-------	9	-------	38
Galion	7,674	334	43.52	105	80	4	21	24	-------	-------	-------	1	1	203
St. Bernard	7,487	437	58.37	248	223	9	16	-------	1	1	1	27	-------	159
Bexley	7,396	444	60.03	158	102	32	24	221	1	1	-------	18	6	39
Circleville	7,369	133	18.05	105	83	2	20	10	1	1	-------	3	13	-------
Athens	7,252	143	19.72	84	61	1	22	12	2	2	-------	1	-------	42
Gallipolis	7,106	98	13.79	40	28	-------	12	14	3	-------	-------	1	-------	40
Kenton	7,069	154	21.79	116	95	2	19	12	-------	1	-------	2	-------	23
Toronto	7,044	109	15.47	52	38	1	13	21	1	-------	-------	6	-------	29
Greenville	7,036	159	22.60	102	77	1	24	12	-------	2	-------	3	1	39
Bedford	6,814	247	36.25	77	59	1	17	117	4	-------	-------	3	19	27
Bowling Green	6,688	152	22.73	95	74	-------	21	49	1	1	-------	1	3	2
Oakwood	6,494	300	46.20	132	111	2	19	86	-------	-------	-------	5	16	61

Uhrichsville	6,437	72	11.19	61	44	1	16	8	1	1		1	
Grandview Heights	6,358	164	25.79	63	45		18	67	1		4	1	28
Bellevue	6,256	112	17.90	69	51	3	15	6	1	1	2		33
Shelby	6,198	236	38.08	79	61	4	14	21	1		2	3	130
Logan	6,080	108	17.76	61	45	1	15	18	1	2	1		25
Maple Heights	5,950	394	66.22	76	62		14	279	17		22		
New Boston	5,931	134	22.59	115	105		10	14	3		2		
Wadsworth	5,930	240	40.47	57	39		18	27	1		4	21	130
Jackson	5,922	157	26.51	65	47	6	12	27			2	1	62
Reading	5,723	154	26.91	58	43		15	6	3		3		84
Lockland	5,703	122	21.39	77	59		18	3	1		8		33
Berea	5,697	269	47.22	79	60	1	18	60	3		7	1	119
Delphos	5,672	74	13.05	45	32		13	7	1	1	2	3	15
Rocky River	5,632	479	85.05	146	115	9	22	261	3		12	1	56
Miamisburg	5,518	215	38.96	66	52	1	13	29	1		3	3	113
St. Marys	5,433	163	30.00	56	41	2	13	6	1		2	1	97
Wapakoneta	5,378	166	30.87	53	39		14	12			3		98
Wilmington	5,332	95	17.82	65	49	1	15	22	2		5	1	
Nelsonville	5,322	78	14.66	31	20		11	5	2		1		39
Wellston	5,319	123	23.12	42	32		10	10	1				70
East Palestine	5,215	131	25.12	36	25		11	15	1		3	1	75
Mingo Junction	5,030	88	17.50	73	66		7	13			2		
Fairport Harbor	4,972	105	21.12	36	28		8	44	2				23
Bryan	4,689	198	42.23	60	42	2	16	11			4	1	122
Celina	4,664	181	38.81	47	34		13	19			2	1	112
Bridgeport	4,655	64	13.75	42	32		10		1		1		20
Barnesville	4,602	109	23.69	45	34	1	10	35			4	2	23
Maumee	4,588	128	27.90	61	50		11	45	1		6		15
Elmwood Place	4,562	84	18.41	62	54		8				3	1	18
Napoleon	4,545	156	34.32	53	38		15		1		3		99
Dennison	4,529	45	9.94	35	27		8	5	4			1	
Willard	4,514	191	42.31	51	40		11	26	2		2	18	92
Franklin	4,491	54	12.02	32	22		10		1		1	1	19
Orrville	4,427	190	42.92	38	25	1	12	13	1		3		135
Crestline	4,425	99	22.37	62	50		12	11			2		24
Port Clinton	4,408	116	26.32	52	38	1	13	28	1		3	1	31
South Euclid	4,399	923	209.82	77	60		17	791	1		53	1	
Oberlin	4,292	117	27.26	44	29	3	12	25	1		5		42
Newcomerstown	4,265	62	14.54	36	26		10	6	1		1		18
Willoughby	4,252	284	66.79	79	62	2	15	86	12		3	5	99
Newburgh Heights	4,152	58	13.97	40	32		8	8	9		1		
London	4,141	55	13.28	39	27	1	11	12	1		3		
North College Hill	4,139	48	11.60	19	11		8	25			3	1	
Shadyside	4,098	61	14.89	21	14		7	23			1	6	10
Hubbard	4,080	115	28.19	42	35		7	16	2		3	1	51

[4] For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Revenue receipts expressed in thousands]

CITY OR VILLAGE	Estimated population[1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Inheritance	Licenses and permits							
2,500 to 8,000 population—Continued														
Medina	4,071	$99	$24.32	$47	$33	$1	$13	$25				$3	$2	$22
Hillsboro	4,040	59	14.60	36	25		11	2	$1			2	2	16
Sebring	3,949	79	20.01	31	23		8	7	1			1	1	38
New Lexington	3,901	76	19.48	35	26		9	22				1	1	17
Upper Sandusky	3,859	58	14.91	47	34	1	12	10				1		
Greenfield	3,871	126	32.55	39	28	1	10	5				1	3	78
Geneva	3,791	120	31.65	64	51		13	29				2		25
Wyoming	3,767	142	37.70	78	63	4	11	3	1			5		55
Fairview	3,689	257	69.67	53	43		10	192	1			10		1
Montpelier	3,677	109	29.64	36	26		10	1				2		70
Marysville	3,639	50	13.74	30	19	1	10	11				2	2	5
Pomeroy	3,563	51	14.31	48	38		10					1	1	1
Mount Healthy	3,530	50	14.16	26	15		11	22				2		
Middleport	3,505	23	6.56	21	11		10	1				1		
Newton Falls	3,458	67	19.38	32	22	1	9	17	2			1		15
Lisbon	3,405	66	19.38	26	17	1	8	14	1			3	1	21
Eaton	3,347	72	21.51	48	35	3	10	3	1				3	17
Crooksville	3,251	44	13.53	29	22		7	3	1			1		10
Lebanon	3,222	122	37.86	38	21	6	11	5				3	2	74
Perrysburg	3,182	104	32.68	46	36	1	9	45				1	1	11
Clyde	3,159	122	38.62	46	36	1	9	3				2		71
Louisville	3,130	78	24.92	46	39		7	20	1			1		10
Upper Arlington	3,059	269	87.94	48	37		11	190				10	3	18
Glouster	2,903	41	14.12	8	3		5	2	1					30
Wauseon	2,889	72	24.92	37	23	5	9	7				1		27

Westerville	2,879	110	38.21	24	17	-------	7	12	-------	-------	-------	1	2	71
Amherst	2,844	112	39.38	39	30	-------	9	17	1	-------	-------	1	-------	54
Rittman	2,785	67	24.06	39	32	-------	7	16	-------	-------	-------	1	-------	11
Chagrin Falls	2,739	91	33.22	44	33	-------	11	24	-------	-------	-------	4	-------	19
Carey	2,722	96	35.27	18	8	2	8	1	-------	-------	-------	2	-------	75
Minerva	2,675	96	35.89	21	16	-------	5	18	-------	-------	-------	1	-------	56
North Canton	2,648	111	41.92	51	39	4	8	36	1	-------	-------	5	2	16
Deer Park	2,642	33	12.49	16	10	-------	6	16	-------	-------	-------	-------	1	-------
Byesville	2,633	12	4.55	10	5	-------	5	2	-------	-------	-------	-------	-------	-------
North Olmsted	2,624	90	34.30	50	40	-------	10	13	2	-------	-------	1	1	23
Mayfield Heights	2,612	101	38.67	30	22	1	7	63	3	-------	-------	3	2	-------
Cadiz	2,597	49	18.87	27	19	-------	8	4	1	-------	-------	1	-------	16
Oxford	2,588	74	28.59	39	30	1	8	5	1	-------	-------	1	-------	28
Tippecanoe City	2,559	66	25.79	22	15	1	6	5	-------	-------	-------	1	-------	38
Lowellville	2,550	65	25.49	27	22	-------	5	11	-------	-------	-------	1	-------	26
Less than 2,500 population	485,692	10,080	20.75	5,111	3,551	174	1,386	2,482	144	$3	$6	291	158	1,885

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Totals expressed *in thousands*]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
			Operation and maintenance *of general departments*										Operation and *maintenance* of public-service enterprises	Interest	Outlays
	Total	Per capita	Total	General government	*Protection* to person and property	*Health* and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
Grand total	$493,394	$73.24	[1] $304,950	$31,168	$30,588	$16,118	$50,483	$30,023	$124,747	$3,597	$3,157	$12,538	$19,999	$50,205	$118,240
State government	76,977	11.47	[1] 50,004	4,213	3,161	516	11,950	10,093	14,518	41	201	2,760	75	527	26,371
Counties	87,683	13.02	53,945	17,666	3,233	4,687	12,651	9,558	825	509	80	4,736	73	8,103	25,562
Cities and villages	171,522	33.78	79,685	7,895	23,873	10,361	19,238	9,233	3,081	359	2,314	3,331	19,388	26,933	45,516
School districts	140,582	(2)	111,095	150	-------	545	-------	108	106,323	2,577	69	1,323	-------	12,502	16,985
Townships	11,685	(2)	9,204	1,243	76	9	6,644	1,031	-------	3	54	144	463	167	1,851
Other civil divisions	[3] 4,945	(2)	1,017	1	225	-------	-------	-------	-------	108	439	244	-------	1,973	1,955
ADAMS	630	30.91	545	57	19	5	126	30	299	-------	-------	9	4	38	43
County	205	10.06	181	44	14	4	77	28	6	-------	-------	8	-------	24	-------
Cities and villages	48	7.67	33	6	5	1	21	-------	-------	-------	-------	-------	4	2	9
School districts	330	(2)	293	-------	-------	-------	-------	-------	293	-------	-------	-------	-------	12	25
Townships	47	(2)	38	7	-------	-------	28	2	-------	-------	-------	1	-------	-------	9
ALLEN	4,031	57.92	2,343	274	177	82	427	156	1,125	30	8	64	225	387	1,076
County	803	11.54	595	212	34	53	169	85	7	-------	-------	35	-------	64	144
Cities and villages	1,641	30.50	510	49	143	25	183	60	-------	30	8	12	221	260	650
School districts	1,477	(2)	1,137	-------	-------	4	-------	-------	1,118	-------	-------	15	-------	63	277
Townships	110	(2)	101	13	-------	-------	75	11	-------	-------	-------	2	4	-------	5
ASHLAND	1,354	49.78	993	100	43	32	248	48	493	-------	6	23	55	120	186
County	377	13.86	255	68	13	13	91	40	7	-------	-------	23	-------	40	82
Cities and villages	303	19.35	147	19	29	19	69	5	-------	-------	6	-------	52	28	76
School districts	550	(2)	486	-------	-------	-------	-------	-------	486	-------	-------	-------	-------	50	14
Townships	124	(2)	105	13	1	-------	88	3	-------	-------	-------	-------	3	2	14

ASHTABULA	3,943	57 31	2,663	286	222	77	535	179	1,262		23	79	168	478	634
County	999	14.52	645	171	47	33	177	135	20			62		102	252
Cities and villages	1,051	25.31	541	93	169	44	177	33			14	11	124	237	149
School districts	1,506	(2)	1,242						1,242					139	125
Townships	387	(2)	235	22	6		181	11			9	6	44		108
ATHENS	1,556	35.22	1,259	116	46	21	269	51	730			26	91	118	88
County	395	8.94	354	80	22	11	169	43	9			20		19	22
Cities and villages	239	11.75	110	23	24	10	49	1				3	88	14	27
School districts	814	(2)	721						721					84	9
Townships	108	(2)	74	13			51	7				3	3	1	30
AUGLAIZE	1,365	48.69	884	98	41	21	203	62	429			30	201	62	218
County	327	11.66	294	68	20	12	102	58	7			27		12	21
Cities and villages	407	25.82	89	18	21	9	39					2	199	26	93
School districts	545	(2)	422						422					24	99
Townships	86	(2)	79	12			62	4				1	2		5
BELMONT	3,152	33.18	2,199	258	139	84	349	131	1,176		2	60	212	319	422
County	647	6.81	508	178	64	62	43	95	22			44		96	43
Cities and villages	876	17.17	307	62	75	22	126	7			1	14	210	97	262
School districts	1,331	(2)	1,154						1,154					119	58
Townships	298	(2)	230	18			180	29			1	2	2	7	59
BROWN	774	38.42	551	65	22	2	132	15	301		2	12	48	25	150
County	189	9.38	178	46	12	1	89	12	6			12		10	1
Cities and villages	82	13.61	31	6	10	1	14						45	6	
School districts	435	(2)	295						295					9	131
Townships	68	(2)	47	13			29	3			2		3		18
BUTLER	5,819	49.02	3,651	431	389	154	672	295	1,528	28	43	111	685	475	1,008
County	1,112	9.37	898	276	58	22	298	172	14			58		37	177
Cities and villages	2,748	30.44	1,068	140	330	126	278	108		14	42	30	679	248	753
School districts	1,817	(2)	1,550			5			1,514	14	1	16		190	77
Townships	142	(·)	135	15	1	1	96	15				7	6		1
CARROLL	884	54.91	599	64	21	8	160	27	308			11	42	45	198
County	264	16.40	193	44	15	7	86	24	6			11		9	62
Cities and villages	95	13.65	31	10	6	1	14						40	18	6
School districts	439	(2)	302						302					18	119
Townships	86	(2)	73	10			60	3					2		11
CHAMPAIGN	1,039	43.11	696	99	43	28	251	68	391	3		13	38	51	54
County	334	13.86	312	68	16	16	134	61	6			11			22
Cities and villages	185	15.50	117	19	27	12	55	1		3			31	21	16
School districts	422	(2)	385						385					29	8
Townships	98	(2)	82	12			62	6				2	7	1	8

[1] Includes $2,551,359, payments for development and conservation of natural resources by State government.
[2] Not computed.
[3] Includes $1,720,454 for Miami Conservancy District and $2,336,796 for Mahoning Valley Sanitary District, not distributable by counties.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
			Operation and maintenance of general departments											
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous	Operation and maintenance of public-service enterprises	Interest	Outlays
CLARK	$5,270	$56.85	$2,894	$261	$263	$142	$489	$343	$1,263	$22	$18	$93	$110	$358	$1,908
County	820	8.85	650	191	43	91	164	109	16			36		34	136
Cities and villages	2,674	36.24	854	59	220	44	255	227		1	18	30	106	189	1,525
Schools districts	1,671	(2)	1,300			6			1,247	21		26		135	236
Townships	105	(2)	90	11		1	70	7				1	4		11
CLERMONT	1,123	37.43	814	105	25	8	222	41	400			13	55	58	196
County	317	10.57	257	74	16	6	105	38	6			12		18	42
Cities and villages	135	12.06	87	16	9	2	60						41	7	
School districts	575	(2)	394						394					33	148
Townships	96	(2)	76	15			57	3				1	14		6
CLINTON	998	46.32	886	111	43	12	239	65	387	3	1	25	43	44	25
County	332	15.41	308	78	20	7	120	51	8			24		16	8
Cities and villages	176	17.31	113	20	23	5	56	5		3	1		42	6	15
School districts	402	(2)	379						379					22	1
Townships	88	(2)	86	13			63	9				1	1		1
COLUMBIANA	3,408	39.13	2,344	325	191	97	396	144	1,126	6	3	56	271	257	536
County	799	9.17	472	226	37	33	24	98	15			39		44	283
Cities and villages	1,210	20.24	599	79	153	64	249	33		6	3	12	269	145	197
School districts	1,192	(2)	1,111						1,111					61	20
Townships	207	(2)	162	20	1		123	13				5	2	7	36
COSHOCTON	1,191	41.10	963	109	54	17	227	87	438			31	44	41	143
County	343	11.84	276	81	21	6	94	43	6			25		6	61
Cities and villages	238	17.84	147	13	33	11	50	35				5	42	17	32
School districts	499	(2)	432						432					18	49
Townships	111	(2)	108	15			83	9				1	2		1

CRAWFORD	1,959	55.43	1,184	147	107	39	249	56	556	4	2	24	140	170	465
County	357	10.10	261	98	23	11	59	45	6			19		9	87
Cities and villages	638	26.84	273	35	84	28	110	7		4	2	3	139	64	162
School districts	786	(2)	550						550					92	144
Townships	178	(2)	100	14			80	4				2	1	5	72
CUYAHOGA	108,611	87.20	60,822	6,056	8,988	5,956	6,442	4,375	23,039	2,006	1,164	2,796	6,341	14,206	27,242
County	19,850	15.94	8,738	3,392	340	1,256	1,118	1,614			14	1,004	9	2,120	8,983
Cities and villages	54,414	44.38	25,728	2,536	8,648	4,413	5,305	2,739		13	768	1,306	6,326	9,039	13,321
School districts	33,651	(2)	25,853	120		286			23,039	1,885	40	483		3,015	4,783
Townships	62	(2)	53	8		1	19	22				3	6	3	
Other civil divisions	634	(2)	450							108	342			29	155
DARKE	1,522	40.04	1,239	142	44	35	308	74	596		3	37	82	102	99
County	427	11.23	381	107	21	17	130	65	8			33		7	39
Cities and villages	268	18.64	135	15	23	18	73	2			2	2	75	19	39
School districts	668	(2)	588						588					73	7
Townships	159	(2)	135	20			105	7			1	2	7	3	14
DEFIANCE	939	41.34	679	73	29	7	182	37	329	2	1	19	43	93	124
County	261	11.49	175	52	13	3	57	28	6			16		32	54
Cities and villages	179	14.84	81	10	16	4	41	4		2	1	3	40	35	23
School districts	351	(2)	323						323					25	3
Townships	148	(2)	100	11			84	5					3	1	44
DELAWARE	1,341	51.58	850	100	51	28	166	67	412	3		23	14	87	390
County	330	12.69	250	67	16	11	69	61	6			20		32	48
Cities and villages	152	13.87	117	20	35	17	39	1		3		2	4	25	6
School districts	768	(2)	406						406					30	332
Townships	91	(2)	77	13			58	5				1	10		4
ERIE	2,315	54.47	1,433	183	148	58	209	89	659	14	18	55	183	176	523
County	625	14.71	326	118	34	23	23	70	15	9		34		43	256
Cities and villages	842	28.12	376	50	112	35	126	12		5	18	18	174	82	210
School districts	714	(2)	644						644					49	21
Townships	134	(2)	87	15	2		60	7				3	9	2	36
FAIRFIELD	2,100	47.09	1,441	141	68	20	391	138	616	4	10	53	237	106	316
County	472	10.58	462	101	25	13	192	79	8			44			10
Cities and villages	575	22.56	238	28	43	7	89	52		4	9	6	234	34	69
School districts	914	(2)	608						608					72	234
Townships	139	(2)	133	12			110	7			1	3	3		3
FAYETTE	814	39.22	755	96	43	17	135	86	309	2		17	5	38	16
County	306	14.74	296	79	16	9	106	67	5			14			10
Cities and villages	99	9.98	80	8	26	8	34			2		2	1	17	1
School districts	328	(2)	304						304					21	3
Townships	81	(2)	75	9	1		45	19				1	4		2

[2] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
			Operation and *maintenance* of general departments											
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous	Operation and maintenance of public-service enterprises	Interest	Outlays
FRANKLIN	$21,402	$57.19	$12,764	$1,385	$1,786	$1,012	$1,168	$910	$5,661	$100	$120	$622	$1,117	$3,076	$4,445
County	3,722	9.95	2,440	997	185	200	275	532	11			240		322	960
Cities and villages	10,792	33.14	4,380	367	1,600	790	779	346		100	120	278	1,112	2,065	3,235
School districts	6,702	(1)	5,778	3		22			5,650			103		688	236
Townships	186	(1)	166	18	1		114	32				1	5	1	14
FULTON	973	41.40	738	85	21	13	150	36	406		1	26	38	92	105
County	284	12.09	177	54	17	9	40	27	6			24		38	69
Cities and villages	141	15.42	70	17	4	4	43				1	1	35	29	7
School districts	424	(1)	400						400					23	1
Townships	124	(1)	91	14			67	9				1	3	2	28
GALLIA	778	33.75	573	50	23	4	137	29	321		1	8	20	42	143
County	264	11.45	187	49	15	2	93	24	5			8	4	73
Cities and villages	81	10.46	26	4	8	2	11				1		20	12	23
School districts	384	(1)	316						316					26	42
Townships	49	(1)	44	6			33	5							5
GEAUGA	1,145	73.87	657	75	24	11	163	31	338		2	13	20	124	344
County	455	29.35	220	58	20	10	87	27	6			12		62	173
Cities and villages	78	23.77	24	3	2	1	17				1		14	23	17
School districts	368	(1)	332						332					22	4
Townships	254	(1)	81	14	2		59	4			1	1	6	17	150
GREENE	1,448	43.10	1,012	125	55	26	215	76	478	15	1	21	52	99	285
County	338	10.06	312	90	22	11	87	65	5	14		18		16	10
Cities and villages	234	13.15	136	22	32	15	61	4		1		1	45	30	23
School districts	774	(1)	473						473					53	248
Townships	102	(1)	91	13	1		67	7			1	2	7		4

GUERNSEY	1,593	38.40	1,124	126	47	15	279	47	583		3	24	52	123	294
County	495	11.93	330	91	24	9	137	40	8			21		29	136
Cities and villages	280	12.80	126	23	23	6	68	1			3	2	50	48	56
School districts	705	(2)	575						575					43	87
Townships	113	(2)	93	12			74	6				1	2	3	15
HAMILTON	47,036	77.66	27,961	3,145	3,309	2,108	2,763	3,077	11,408	452	403	1,296	1,587	6,475	11,013
County	8,466	13.98	5,107	2,083	114	776	327	947	27	452	7	374	9	746	2,604
Cities and villages	25,924	46.86	13,184	1,016	3,191	1,215	2,344	1,999	2,300		395	733	1,569	4,713	6,458
School districts	12,451	(2)	9,513	23		116		108	9,081			185		1,011	1,927
Townships	195	(2)	157	23	4	1	92	32			1	4	9	5	24
HANCOCK	2,279	56.00	1,461	160	98	36	307	126	672	4	5	53	83	199	536
County	564	13.86	376	112	25	21	117	51	7			43		50	138
Cities and villages	815	33.75	303	33	73	15	97	68		4	4	9	77	79	356
School districts	741	(2)	665						665					67	9
Townships	159	(2)	117	15			93	7			1	1	6	3	33
HARDIN	1,106	40.02	920	114	49	28	197	55	457	1	1	18	31	82	73
County	340	12.30	285	87	20	22	98	38	5			15		13	42
Cities and villages	172	12.04	121	15	24	6	73			1	1	1	22	24	5
School districts	484	(1)	452						452					24	8
Townships	83	(2)	57	12			26	17				2	9		17
Other civil divisions	27	(2)	5		5									21	1
HARRISON	875	46.43	649	75	24	7	197	49	280			17	23	24	179
County	351	18.63	211	51	15	6	76	42	7			14			140
Cities and villages	80	11.52	56	9	9	1	36					1	17	7	
School districts	308	(2)	273						273					17	18
Townships	136	(2)	109	15			85	7				2	6		21
HENRY	1,076	47.77	711	86	26	17	156	58	340		1	27	133	152	80
County	343	15.23	221	59	13	13	75	26	9			26		111	11
Cities and villages	262	28.25	74	14	13	4	26	16			1		130	4	54
School districts	369	(2)	331						331					36	2
Townships	102	(2)	85	13			55	16				1	3	1	13
HIGHLAND	1,097	43.16	776	78	26	13	127	51	468			13	69	47	205
County	294	11.57	167	52	15	9	30	41	8			12		11	116
Cities and villages	194	18.81	75	15	11	4	45						65	12	42
School districts	527	(2)	460						460					24	43
Townships	82	(2)	74	11			52	10				1	4		4
HOCKING	783	38.37	710	77	21	12	204	33	350		1	12	18	38	17
County	279	13.67	256	56	15	4	138	25	6			12		14	9
Cities and villages	82	10.82	48	10	6	8	20	3			1		18	11	5
School districts	358	(2)	344						344					13	1
Townships	64	(2)	62	11			46	5							2

[1] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
HOLMES	$829	$49.56	$611	$62	$14	$9	$208	$38	$263	----	$2	$15	$9	$49	$160
County	366	21.88	259	45	12	5	140	37	6	----	----	14	----	19	88
Cities and villages	53	14.31	30	6	2	4	16	----	----	----	2	----	8	7	8
School districts	317	(1)	257	----	----	----	----	----	257	----	----	----	----	23	37
Townships	93	(1)	65	11	----	----	52	1	----	----	----	1	1	----	27
HURON	2,084	61.47	1,359	149	73	38	326	106	625	$1	----	41	219	115	391
County	566	16.70	405	91	24	18	142	76	15	----	----	39	----	13	148
Cities and villages	663	29.39	224	39	48	20	93	21	----	1	----	2	213	54	172
School districts	664	(1)	610	----	----	----	----	----	610	----	----	----	----	43	11
Townships	191	(1)	120	19	1	----	91	9	----	----	----	----	6	5	60
JACKSON	931	37.18	628	73	25	12	122	36	347	----	----	13	75	62	166
County	226	9.03	184	50	12	8	70	28	6	----	----	10	----	4	38
Cities and villages	174	12.92	63	13	13	4	26	5	----	----	----	2	74	25	12
School districts	490	(1)	341	----	----	----	----	----	341	----	----	----	----	33	116
Townships	41	(1)	40	10	----	----	26	3	----	----	----	1	1	----	----
JEFFERSON	4,300	47.72	3,037	356	280	137	526	181	1,435	8	35	79	123	270	870
County	1,222	13.56	735	236	50	31	263	93	9	----	----	53	----	48	439
Cities and villages	1,230	19.54	716	105	230	101	166	61	----	8	35	10	121	90	303
School districts	1,687	(1)	1,445	----	----	5	----	----	1,426	----	----	14	----	131	111
Townships	161	(1)	141	15	----	----	97	27	----	----	----	2	2	1	17
KNOX	1,338	45.61	963	125	46	24	222	52	464	----	----	30	51	64	260
County	484	16.50	287	94	22	15	77	45	6	----	----	28	----	22	175
Cities and villages	254	19.32	114	18	24	9	59	3	----	----	----	1	47	25	68
School districts	475	(1)	458	----	----	----	----	----	458	----	----	----	----	16	1
Townships	125	(1)	104	13	----	----	86	4	----	----	----	1	4	1	16

LAKE	4,034	91.89	1,993	250	128	149	345	61	1,014		24	22	394	644	1,003
County	1,083	24.67	516	140	37	125	165	36	13				55	176	336
Cities and villages	1,123	39.43	332	91	86	24	117	1			1	12	327	330	134
School districts	1,658	(2)	1,001						1,001					134	523
Townships	170	(2)	144	19	5		63	24			23	10	12	4	10
LAWRENCE	1,404	30.93	1,131	137	69	21	217	53	610			24	40	169	64
County	378	8.33	350	96	28	10	140	41	18			17		25	3
Cities and villages	264	11.94	145	28	41	11	51	7				7	40	68	11
School districts	707	(2)	592						592					75	40
Townships	55	(2)	44	13			26	5						1	10
LICKING	2,822	46.57	1,943	220	180	40	424	125	891	16	4	43	102	177	600
County	775	12.79	489	141	43	18	184	61	13			29		1	285
Cities and villages	773	20.42	378	51	136	22	96	57			3	13	96	96	203
School districts	1,058	(2)	894						878	16				79	85
Townships	216	(2)	182	28	1		144	7			1	1	6	1	27
LOGAN	1,686	58.18	981	115	45	25	169	76	522		3	26	208	103	394
County	398	13.73	246	83	17	14	68	40	6			18		24	128
Cities and villages	405	25.58	135	20	28	11	39	29			2	6	202	31	37
School districts	787	(2)	516						516					48	223
Townships	96	(2)	84	12			62	7			1	2	6		6
LORAIN	6,661	59 26	4,255	450	426	224	768	232	1,934	20	51	150	342	723	1,341
County	1,616	14.38	982	278	67	74	310	137	23			93		86	548
Cities and villages	2,419	27.34	1,175	148	356	139	360	72		20	47	33	334	411	499
School districts	2,400	(2)	1,942			11			1,911			20		223	235
Townships	226	(2)	156	24	3		98	23			4	4	8	3	59
LUCAS	29,035	80 65	15,977	1,388	2,561	894	2,393	1,931	5,621	275	298	616	1,118	3,195	8,745
County	6,051	16 81	2,925	1,008	180	119	596	722	13	29		258		681	2,445
Cities and villages	14,902	48.44	7,227	363	2,376	738	1,704	1,160	332		298	256	1,109	1,631	4,935
School districts	7,863	(2)	5,662	2		37			5,276	246		101		880	1,321
Townships	219	(2)	163	15	5		93	49				1	9	3	44
MADISON	896	43.92	753	94	28	15	202	52	344		1	17	31	44	68
County	326	15.98	266	63	17	11	113	40	6			16		12	48
Cities and villages	113	13.11	68	15	11	4	37				1		24	17	4
School districts	367	(2)	338						338					15	14
Townships	90	(2)	81	16			52	12				1	7		2
MAHONING	11,164	45 62	7,654	868	946	399	925	477	3,453	95	196	295	425	1,220	1,865
County	1,869	7 64	1,429	588	136	123	200	254	19			109		343	97
Cities and villages	4,774	22.79	2,455	264	809	261	635	178		95	98	115	421	565	1,333
School districts	4,139	(2)	3,518			15			3,434			69		308	313
Townships	170	(2)	154	15	1		90	45			1	2	4	2	10
Other civil divisions	212	(2)	98	1							97			2	112

[2] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
			Operation and maintenance of general departments											
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous	Operation and maintenance of public-service enterprises	Interest	Outlays
MARION	$2,079	$45.20	$1,602	$187	$139	$78	$271	$169	$704	$7	$2	$45	$8	$231	$238
County	412	8.96	384	126	27	17	118	67	11			18		20	8
Cities and villages	565	16.10	429	48	112	61	99	92			1	16		99	37
School districts	996	(2)	710						693	7		10		105	181
Townships	106	(2)	79	13			54	10			1	1	8	7	12
MEDINA	1,950	64.36	1,097	112	41	23	222	66	598	1	2	32	147	187	519
County	686	22.64	325	80	21	15	129	37	13			30		65	296
Cities and villages	478	36.41	126	20	18	8	53	24		1	2		145	42	165
School districts	665	(2)	585						585					73	7
Townships	121	(2)	61	12	2		40	5				2	2	7	51
MEIGS	830	34.64	617	71	18	5	149	31	329			14	4	62	147
County	274	11.44	183	51	14	3	68	27	7			13		26	65
Cities and villages	97	10.99	67	11	4	1	50					1	3	11	16
School districts	404	(2)	322						322					25	57
Townships	55	(2)	45	9		1	31	4					1		9
MERCER	1,113	44.35	787	90	25	38	188	46	367		1	32	68	68	190
County	340	13.55	280	64	14	34	91	36	11			30		33	27
Cities and villages	235	23.81	66	13	11	4	37				1		65	15	89
School districts	441	(2)	356						356					20	65
Townships	97	(2)	85	13			60	10				2	3		9
MIAMI	2,652	51.20	1,755	227	115	101	333	124	808		9	38	216	239	442
County	651	12.57	541	148	35	66	162	90	9			31		26	84
Cities and villages	821	23.63	334	63	79	35	122	24			9	2	212	98	177
School districts	1,089	(2)	799						799					115	175
Townships	91	(2)	81	16	1		49	10				5	4		6

MONROE	711	38.59	552	63	15	6	129	23	300			16	20	25	114	
County	254	13.78	173	44	12	5	68	21	8			15		8	73	
Cities and villages	41	9.66	18	4	3	1	9					1	19	3	1	
School districts	311	(2)	292						292					11	8	
Townships	105	(2)	69	15			52	2					1	3	32	
MONTGOMERY	16,025	56.35	9,891	948	1,210	769	1,069	1,081	3,853	230	181	550	425	2,268	3,441	
County	2,959	10.40	1,924	641	109	126	245	403	14			386		669	366	
Cities and villages	7,282	32.30	3,606	286	1,085	632	674	660			181	88	418	942	2,316	
School districts	5,560	(2)	4,154	1		9			3,839	230		75		656	750	
Townships	224	(2)	207	20	16	2	150	18				1	7	1	9	
MORGAN	642	47.26	474	44	11	6	114	25	264			10	10	18	140	
County	208	15.31	149	30	9	5	67	23	6			9		7	52	
Cities and villages	39	10.35	27	5	2	1	19						9	3		
School districts	324	(2)	258						253					8	58	
Townships	71	(2)	40	9			28	2				1	1		30	
MORROW	755	52.11	542	57	16	13	160	27	258			11	6	49	158	
County	329	22.71	200	43	10	7	103	23	4			10		30	99	
Cities and villages	40	10.00	33	5	6	6	16							2	5	
School districts	309	(2)	254						254					17	38	
Townships	77	(2)	55	9			41	4				1	6		16	
MUSKINGUM	2,802	40.61	2,018	206	170	50	442	121	933	7	8	81	122	189	473	
County	679	9.84	511	142	39	19	164	91	11			45		42	126	
Cities and villages	795	18.02	424	51	131	31	162	19			8	22	119	73	179	
School districts	1,155	(2)	942						922	7		13		74	139	
Townships	173	(2)	141	13			116	11				1	3		29	
NOBLE	652	43.58	537	47	10	6	166	21	278			9	27	23	65	
County	206	13.77	182	31	9	4	109	15	5			9		5	19	
Cities and villages	67	19.73	18	3	1	2	12						27	4	18	
School districts	296	(2)	273						273					13	10	
Townships	83	(2)	64	13			45	6						1	18	
OTTAWA	1,206	49.43	872	88	30	14	274	25	413	3	3	22	106	78	150	
County	344	14.10	252	53	14	11	121	20	13			20		13	79	
Cities and villages	251	24.45	94	19	15	3	52	1		1	3		101	23	33	
School districts	446	(2)	400						400					33	13	
Townships	165	(2)	126	16	1		101	4		2		2	5	9	25	
PAULDING	686	44.83	543	65	15	8	144	41	246	3		21	33	43	67	
County	262	17.12	218	51	9	6	93	29	6	3		21		17	27	
Cities and villages	81	13.88	35	4	6	2	23						31	9	6	
School districts	273	(2)	240						240					17	16	
Townships	70	(2)	50	10			28	12					2		18	

[2] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
PERRY	$1,044	$33.20	$852	$111	$29	$13	$187	$60	$433			$19	$26	$100	$66
County	314	9.99	270	76	19	10	85	54	7			19		18	26
Cities and villages	148	9.78	83	19	10	3	51						25	32	8
School districts	502	(2)	426						426					49	27
Townships	80	(2)	73	16			51	6					1	1	5
PICKAWAY	1,094	39.78	941	104	53	18	203	87	456	$3		17	12	75	66
County	323	11.75	271	72	23	11	87	56	6			16		22	30
Cities and villages	141	13.22	115	17	30	7	36	22		3			8	11	7
School districts	515	(2)	450						450					42	23
Townships	115	(2)	105	15			80	9				1	4		6
PIKE	640	46.12	517	61	15	10	127	25	268			11	8	29	86
County	230	16.58	194	52	13	10	80	22	7			10		4	32
Cities and villages	31	11.87	13	3	2		8						5	3	10
School districts	327	(2)	261						261					22	44
Townships	52	(2)	49	6			39	3				1	3		
PORTAGE	2,170	49.54	1,548	161	80	39	306	135	782		$3	42	116	188	318
County	713	16.28	464	110	27	25	125	125	16			36		49	200
Cities and villages	429	21.83	210	34	50	14	104	3			2	3	97	57	65
School districts	864	(2)	766						766					81	17
Townships	164	(2)	108	17	3		77	7			1	3	19	1	36
PREBLE	1,058	47.12	917	89	22	25	235	55	463	1	1	26	38	62	41
County	331	14.74	288	68	10	16	116	48	6			24		18	25
Cities and villages	128	14.29	83	12	12	8	49			1	1		25	11	9
School districts	491	(2)	457						457					33	1
Townships	108	(2)	89	9		1	70	7				2	13		6

PUTNAM	1,043	41.6	867	94	22	11	315	42	361			22	48	41	87
County	347	13 84	297	64	15	8	157	27	7			19		21	29
Cities and villages	134	13.59	67	13	7	3	43					1	41	7	19
School districts	382	(2)	354						354					13	15
Townships	180	(2)	149	17			115	15				2	7		24
RICHLAND	3,230	47.71	2,096	259	201	99	317	129	974	20	23	74	208	275	651
County	803	11 86	458	161	40	17	96	101	7			36		62	283
Cities and villages	1,090	24.35	516	78	154	81	149	12			23	19	205	103	266
School districts	1,153	(2)	1,005			1			967	20		17		97	51
Townships	170	(2)	113	20	3		72	16				2	3	6	48
Other civil divisions	14	(2)	4		4									7	3
ROSS	1,572	34 32	1,283	167	107	37	254	89	591	1	9	28	19	136	134
County	427	9 32	356	118	25	21	86	72	8	1		25		29	42
Cities and villages	354	15.97	231	32	82	16	85	5			9	2	10	38	75
School districts	667	(2)	583						583					69	15
Townships	124	(2)	113	17			83	12				1	9		2
SANDUSKY	1,760	43.78	1,257	146	73	34	306	68	568		7	55	127	146	230
County	511	12.71	420	115	25	23	145	59	5			48		45	46
Cities and villages	365	17.41	182	19	48	11	86	5			7	6	124	27	32
School districts	766	(2)	563						563					73	130
Townships	118	(2)	92	12			75	4				1	3	1	22
SCIOTO	3,419	40.51	2,455	259	251	95	483	171	1,099	7	7	83	110	532	322
County	762	9.03	629	178	58	29	228	82	17			37		58	75
Cities and villages	1,158	22.84	578	66	192	62	151	70		7	7	23	104	302	174
School districts	1,349	(2)	1,109			4			1,082			23		172	
Townships	150	(2)	139	15	1		104	19					6		5
SENECA	2,026	41.52	1,494	172	134	47	376	119	590	9	3	44	64	168	300
County	610	12.50	446	118	33	14	167	70	8			36		21	143
Cities and villages	524	15.53	357	37	101	33	127	39		9	3	8	62	78	27
School districts	712	(2)	582						582					61	69
Townships	180	(2)	109	17			82	10					2	8	61
SHELBY	1,104	44.29	893	102	53	26	210	61	412	1	4	24	47	69	95
County	308	12.36	264	71	18	14	92	42	6	1		20		4	40
Cities and villages	227	19.10	137	20	34	12	49	15			4	3	42	21	27
School districts	468	(2)	406						406					44	18
Townships	101	(2)	86	11	1		69	4				1	5		10
STARK	12,134	52.89	7,763	774	739	510	1,101	784	3,479		71	305	378	1,542	2,451
County	2,900	12.64	1,724	503	91	269	254	395	16			196		243	933
Cities and villages	4,203	24.55	2,178	249	647	224	622	335			43	58	376	789	860
School districts	4,689	(2)	3,549	1		17			3,463		28	40		508	632
Townships	342	(2)	312	21	1		225	54				11	2	2	26

[2] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments									Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
SUMMIT	$21,893	$61.84	$11,286	$1,134	$1,220	$934	$1,364	$771	$5,374	$114	$88	$287	$681	$3,705	$6,221
County	3,252	9.19	1,907	711	152	307	255	306	27		59	90		389	956
Cities and villages	11,832	37.13	4,160	405	1,062	627	1,035	443	449	7	28	104	674	2,542	4,456
School districts	6,658	(2)	5,097						4,898	107		92		772	789
Townships	151	(2)	122	18	6		74	22			1	1	7	2	20
TRUMBULL	6,208	47.86	4,029	396	327	122	527	308	2,152	29	42	126	402	854	923
County	1,426	10.99	850	273	75	77	159	171	11			84		219	357
Cities and villages	1,750	21.68	761	101	251	38	228	83		4	41	15	389	260	340
School districts	2,745	(2)	2,193			7			2,141	24		21		349	203
Townships	287	(2)	225	22	1		140	54		1	1	6	13	26	23
TUSCARAWAS	2,584	37.45	1,885	219	126	36	376	120	954		12	42	115	189	395
County	647	9.38	510	150	34	15	175	87	13			36		24	113
Cities and villages	618	13.32	302	48	92	21	109	16			11	5	111	70	135
School districts	1,174	(2)	941						941					94	139
Townships	145	(2)	132	21			92	17			1	1	4	1	8
UNION	851	44.34	644	69	27	30	141	38	316			23	11	31	165
County	303	15.79	256	57	15	25	98	35	4			22		8	39
Cities and villages	75	12.05	51	6	12	5	28						6	10	8
School districts	435	(2)	312						312					13	110
Townships	38	(2)	25	6			15	3				1	5		8
VAN WERT	1,169	44.49	882	92	39	39	228	42	412		2	28	31	68	188
County	268	10.20	257	69	15	28	86	29	5			25		3	8
Cities and villages	186	15.19	106	13	24	11	48	7			1	2	27	10	43
School districts	576	(2)	407						407					55	114
Townships	139	(2)	112	10			94	6			1	1	4		23

VINTON	422	41 02	364	44	7	------	78	18	209	------	------	8	3	5	50
County	135	13. 12	92	29	6	------	29	16	5	------	------	7	------	------	43
Cities and villages	17	6. 39	14	3	1	------	10	------	------	------	------	------	2	1	------
School districts	210	(1)	204	------	------	------	------	------	204	------	------	------	------	4	2
Townships	60	(1)	54	12	------	------	39	2	------	------	------	1	1	------	5
WARREN	1,332	48. 26	1,005	94	38	17	346	55	424	1	------	30	85	60	182
County	449	16. 27	398	65	21	13	221	41	7	------	------	30	------	8	43
Cities and villages	165	13 63	80	19	17	3	40	------	------	1	------	------	62	13	10
School districts	583	(1)	417	------	------	------	------	------	417	------	------	------	------	39	127
Township	135	(1)	110	10	------	1	85	14	------	------	------	------	23	------	2
WASHINGTON	1,749	41. 21	1,334	125	72	26	284	60	728	4	4	31	55	123	237
County	463	10. 91	291	80	26	13	89	48	10	------	------	25	------	36	136
Cities and villages	331	18 00	198	35	46	13	86	4	------	4	4	6	51	29	53
School districts	797	(1)	718	------	------	------	------	------	718	------	------	------	------	57	22
Townships	158	(1)	127	10	------	------	109	8	------	------	------	------	4	1	26
WAYNE	2,227	46. 40	1,517	181	62	30	321	54	827	1	12	29	115	176	419
County	668	13. 92	374	123	23	15	127	47	11	------	------	28	------	49	245
Cities and villages	519	20. 40	201	43	38	15	91	------	------	1	12	1	114	57	147
School districts	899	(1)	816	------	------	------	------	------	816	------	------	------	------	70	13
Townships	141	(1)	126	15	1	------	103	7	------	------	------	------	1	------	14
WILLIAMS	1,162	47. 79	788	90	34	22	205	41	362	------	2	32	140	86	148
County	387	15. 92	273	66	20	11	112	28	4	------	------	32	------	25	89
Cities and villages	258	20. 38	76	12	14	11	37	------	------	------	2	------	138	22	22
School districts	395	(1)	358	------	------	------	------	------	358	------	------	------	------	36	1
Townships	122	(1)	81	12	------	------	56	13	------	------	------	------	2	3	36
WOOD	2,488	48. 59	1,689	171	67	18	397	108	882	------	3	43	93	261	445
County	732	14. 30	488	122	31	9	197	76	12	------	------	41	------	92	152
Cities and villages	307	14. 10	143	26	34	9	70	------	------	------	3	1	84	61	19
School districts	1,213	(1)	870	------	------	------	------	------	870	------	------	------	------	107	236
Townships	236	(1)	188	23	2	------	130	32	------	------	------	1	9	1	38
WYANDOT	964	50. 64	665	71	32	8	198	28	305	------	------	23	83	101	115
County	324	17. 02	219	49	11	6	103	23	4	------	------	23	------	51	54
Cities and villages	183	20. 15	69	10	20	2	37	------	------	------	------	------	81	12	21
School districts	361	(1)	301	------	------	------	------	------	301	------	------	------	------	37	23
Townships	96	(1)	76	12	1	------	58	5	------	------	------	------	2	1	17

[1] Not computed.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY OR VILLAGE	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
Grand total	**$171,522**	**$33.78**	**$79,685**	**$7,895**	**$23,873**	**$10,361**	**$19,238**	**$9,233**	**$3,081**	**$359**	**$2,314**	**$3,331**	**$19,388**	**$26,933**	**$45,516**
30,000 population and over	133,788	39.22	63,185	4,978	19,828	8,861	12,680	8,438	3,081	273	2,008	3,038	12,236	20,085	38,282
Cleveland	42,961	47.11	20,477	1,619	7,114	3,610	3,762	2,548	------	------	640	1,184	5,301	5,708	11,475
Cincinnati	23,808	52 06	12,175	830	2,881	1,092	1,987	1,981	2,300	------	385	719	1,228	4,434	5,971
Toledo	14,662	49.35	7,115	336	2,354	734	1,651	1,160	332	------	297	251	1,070	1,581	4,896
Columbus	9,863	33.37	4,079	323	1,529	754	641	345	------	100	115	272	935	1,879	2,970
Akron	10,168	38 63	3,679	327	930	572	866	408	449	2	24	101	380	2,218	3,891
Dayton	6,650	32.57	3,368	251	1,022	595	576	660	------	------	177	87	317	854	2,111
Youngstown	4,223	24.42	2,230	220	734	233	578	172	------	95	91	107	349	463	1,181
Canton	2,875	26 92	1,401	144	457	158	366	201	------	------	25	50	253	535	686
Lakewood	1,627	21.99	953	72	358	137	222	129	------	------	29	6	256	197	221
Springfield	2,633	37.78	823	54	217	43	234	227	------	------	18	30	98	187	1,525
Cleveland Heights	1,872	33.85	876	112	263	205	235	1	------	------	25	35	371	270	355
Hamilton	2,002	37.28	623	72	194	88	167	50	------	------	28	24	597	170	612
Lorain	1,213	26.72	615	63	210	63	149	53	------	17	32	28	103	187	308
Portsmouth	1,047	24.07	499	54	161	51	127	70	------	7	7	22	104	274	170
Warren	869	20.30	456	47	164	19	133	64	------	------	20	9	94	168	151
Lima	1,407	33.18	428	34	125	21	140	59	------	30	8	11	146	248	585
East Cleveland	881	21.38	520	54	202	115	125	8	------	------	9	7	147	146	68
Zanesville	707	19.26	380	41	124	29	137	19	------	------	8	22	93	63	171
Steubenville	909	25.18	559	69	180	91	105	61	------	8	35	10	91	35	224
Norwood	683	19 85	374	61	119	57	119	4	------	------	1	13	77	124	108

Mansfield	841	24.66	434	61	126	78	123	11			18	17	90	83	234
Marion	534	16.95	401	44	104	61	84	92			1	15		97	36
Newark	704	22.93	331	39	133	20	67	57			2	13	79	91	263
Middletown	649	21.21	389	51	127	35	86	58		14	13	5	57	73	130
8,000 to 30,000 population	17,310	24.18	7,858	1,100	2,205	824	2,668	626		51	200	184	2,709	3,185	3,558
Massillon	484	18.13	292	41	86	29	98	30			7	1		75	117
Elyria	677	25.55	378	45	118	62	119	18			13	3	83	160	56
Barberton	613	24.42	214	33	69	24	71	12			3	2	56	105	238
Sandusky	697	27.99	326	38	105	26	105	12		5	17	18	109	57	295
East Liverpool	565	23 84	335	31	82	30	154	25		5		8	85	53	92
Ashtabula	651	27.82	309	56	122	28	68	24			4	7	62	161	119
Alliance	592	25.41	375	39	81	30	107	103			9	6	65	140	12
Cuyahoga Falls	702	32.80	177	21	46	30	52	21		5	1	1	194	174	157
Shaker Heights	1,167	56.93	486	69	112	94	159				36	16		291	390
Findlay	768	38.79	278	28	69	14	82	68		4	4	9	59	76	355
Lancaster	521	27.14	193	21	39	6	57	52		4	9	5	230	31	67
Chillicothe	316	16.81	208	28	78	15	71	5			9	2		37	71
Garfield Heights	563	31.63	201	25	54	28	79	7				8		170	192
Ironton	236	13 96	124	22	39	11	41	7				4	40	65	7
Tiffin	210	12.50	179	14	68	13	58	15		5	2	4		23	8
Niles	476	28.50	111	16	26	5	31	14			16	3	225	47	93
Piqua	360	22.22	178	28	50	16	63	16			4	1	51	54	77
Parma	416	26.16	171	37	51	24	51	4			1	3		238	7
Campbell	224	14.93	90	15	37	17	14	1				6	22	56	56
Cambridge	247	16.58	99	15	21	4	53	1			3	2	48	44	56
Martins Ferry	318	21.78	87	17	25	11	29	5					115	33	83
Euclid	736	51,11	282	64	83	27	101	3				4	50	366	38
Marietta	302	21 14	176	28	43	13	74	4		4	4	6	49	27	50
Fremont	227	16.69	149	14	42	11	65	5			6	3	41	15	22
Bellaire	145	10 88	80	16	30	5	22	2			1	4	39	15	11
Fostoria	272	20.45	152	19	29	19	53	24		4	1	3	51	51	18
New Philadelphia	190	15.08	98	12	33	7	28	6			10	2	26	21	45
Struthers	193	15 82	80	16	28	6	18	5			6	1		24	89
Painesville	459	39.57	104	19	29	12	37	1				6	200	73	82
Ashland	260	22.61	118	11	25	17	54	5			6		43	25	74
Wooster	246	21.96	107	18	23	9	49				8		24	40	75
Coshocton	215	19.72	135	10	31	11	43	35				5	40	14	26
Salem	254	23.74	108	17	33	19	33	2			2	2	44	44	58
Xenia	129	12.17	85	13	27	13	28	3				1	20	19	5

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY OR VILLAGE	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments									Operation and maintenance of public-service enterprises	1	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
8,000 to 30,000 population—Continued														
Girard	$167	$16.06	$96	$15	$25	$11	$33	$5	----	$4	----	$3	$23	$19	$29
Bucyrus	265	26 43	126	13	45	14	40	6	----	4	$1	3	29	38	72
Dover	197	19.70	80	13	27	8	21	8	----	----	1	2	66	23	28
Conneaut	214	21.84	114	25	31	5	47	2	----	----	----	4	35	44	21
Bellefontaine	345	35.94	97	11	23	7	19	29	----	----	2	6	185	27	36
Mount Vernon	213	22.66	91	13	21	8	45	3	----	----	----	1	39	18	65
Sidney	193	20.53	123	17	33	11	40	15	----	----	4	3	28	20	22
Troy	336	37.75	93	20	22	15	22	8	----	----	5	1	114	34	95
Defiance	151	17.12	61	6	13	2	30	4	----	2	1	3	33	34	23
Cheviot	77	8.85	54	9	13	10	21	----	----	----	1	----	----	9	14
Delaware	127	14.64	100	17	33	17	27	1	----	3	----	2	----	22	5
Kent	196	22.79	84	13	25	4	39	1	----	----	----	2	43	27	42
Washington Court House	91	10.71	73	7	25	8	29	----	----	2	----	2	----	17	1
Van Wert	139	16.35	84	8	20	10	36	7	----	----	1	2	13	6	36
Ravenna	168	20.49	97	17	15	8	52	2	----	----	2	1	30	23	18
2,500 to 8,000 population	11,943	25.69	4,512	872	1,110	436	1,807	146	----	22	60	59	2,841	2,077	2,513
Wellsville	100	12.57	57	13	16	5	21	1	----	----	----	1	----	14	20	9
Norwalk	341	43.35	81	9	19	7	40	4	----	----	----	----	2	99	22	139
Urbana	141	18 21	88	14	24	12	34	1	----	3	----	----	----	28	15	10
Galion	271	35 31	78	16	25	5	31	1	----	----	----	----	----	95	18	80
St. Bernard	427	57.03	159	23	74	16	39	1	----	----	5	1		127	60	81

Bexley	399	53.95	107	15	38	5	43				4	2	36	78	178
Circleville	111	15.06	94	14	25	4	26	22		3				10	7
Athens	105	14.48	57	11	14	6	25					1	24	9	15
Gallipolis	78	10.98	24	4	8	2	9				1		19	12	23
Kenton	114	16.13	72	8	17	3	42			1		1	19	18	5
Toronto	132	18.74	34	8	16	2	8						14	18	66
Greenville	152	21.60	85	8	15	14	42	2			2	2	29	14	24
Bedford	213	31.26	99	16	10	3	43	21				6	21	65	28
Bowling Green	72	10.77	49	9	14	3	19				3	1	2	20	1
Oakwood	395	60.83	122	17	39	23	41				2		39	69	165
Uhrichsville	57	8.86	39	6	13	3	15	1				1		6	12
Grandview Heights	120	18.87	46	5	12	8	20					1	35	26	13
Bellevue	99	15.82	63	4	14	5	35	5					21	8	7
Shelby	183	28.53	57	10	26	1	13	1			5	1	84	13	29
Logan	73	12.01	44	9	6	8	17	3			1		16	10	3
Maple Heights	283	47.56	78	25	13	7	30	1				2		181	24
New Boston	106	17.87	74	11	31	11	20					1		28	4
Wadsworth	202	34.06	57	10	9	1	11	24		1	1		94	21	30
Jackson	71	11.99	24	4	7	2	10					1	34	9	4
Reading	161	28.13	40	4	18	5	12				1		48	7	66
Lockland	123	21.57	65	7	18	7	33						30	12	16
Berea	267	46.87	71	11	10	6	37					7	68	36	92
Delphos	123	21.69	49	7	12	3	25	1				1	16	3	55
Rocky River	267	47.41	107	19	35	10	41				1	1	46	99	15
Miamisburg	146	26.46	51	6	14	8	22				1		52	8	35
St. Marys	156	28.71	29	6	9	3	10					1	54	11	62
Wapakoneta	142	26.40	33	5	9	2	16					1	78	9	22
Wilmington	103	19.32	83	12	18	5	40	5		3				5	15
Nelsonville	79	14.84	28	6	6	2	12	1				1	41	3	7
Wellston	87	16.36	27	7	5	2	10	2				1	40	13	7
East Palestine	107	20.52	21	4	6	4	7						55	9	22
Mingo Junction	72	14.31	54	9	25	6	14							11	7
Fairport Harbor	32	6.44	12	5	2	1	4						12	8	
Bryan	122	26.02	23	4	6	1	10				2		80	12	7
Celina	170	36.45	33	7	7	2	17						51	9	77
Bridgeport	50	10.74	28	4	6	1	17						19	3	
Barnesville	80	17.38	27	4	5	1	17						24	24	5
Maumee	93	20.27	36	9	7	3	13				1	3	13	25	19
Elmwood Place	105	23.02	52	20	12	8	12						20	7	26
Napoleon	187	41.14	47	9	9	2	11	16					93	2	45

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY OR VILLAGE	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments									Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
2,500 to 8,000 population—Continued.														
Dennison	$28	$6.18	$22	$4	$11		$6	$1					$6	
Willard	131	29.02	52	19	9	$4	7	12		$1			$59	20
Franklin	46	10.24	24	5	8		11						13	5
Orrville	131	29.59	20	7	5	2	5				$1		67	6
Crestline	87	19.66	55	4	12	8	30				1		15	7
Port Clinton	97	22.01	34	9	6	2	14	1			2		23	10
South Euclid	582	132.30	193	65	21	60	27			4	11	$5		259
Oberlin	142	33.08	56	6	11	5	30			2	1	1	24	5
Newcomerstown	52	12.19	19	5	4	1	9						11	8
Willoughby	228	53.62	40	7	17	5	8				1	2	93	86
Newburgh Heights	47	11.32	42	11	12	5	13					1	1	4
London	37	8.94	29	6	4	2	17							8
North College Hill	91	21.99	23	8	3	3	9							21
Shadyside	23	5.61	10	2	2		6						6	7
Hubbard	127	31.13	29	6	13	1	7				2		38	10
Medina	207	50.85	38	3	6	3	26						20	19
Hillsboro	46	11.39	31	5	5	1	20						11	4
Sebring	52	13.17	13	2	2		9						23	14
New Lexington	65	16.66	25	4	3	1	17						16	17
Upper Sandusky	67	17.23	40	4	15		21							6
Greenfield	112	28.93	32	8	5	2	17						51	6
Geneva	88	23.21	59	4	8	10	31	6					13	12
Wyoming	159	42.21	80	18	19	4	36	3					28	8
Fairview	212	57.47	76	14	18	5	36	2				1	3	133
Montpelier	86	23.39	27	3	6	5	13						39	5

Marysville	51	14.01	29	3	7	3	16						6	8	8
Pomeroy	58	16.28	47	5	2		40						3	8	
Mount Healthy	38	10.76	20	3	4	2	11						1		9
Middleport	33	9.42	15	4	2	1	7					1		3	15
Newton Falls	58	16.77	21	7	6		8						9	11	17
Lisbon	54	15.86	28	3	6	2	11	5		1			16	9	1
Eaton	64	19.12	40	3	8	7	20			1	1		12	5	7
Crooksville	34	10.46	16	4	3	1	8						8	9	1
Lebanon	93	28.86	32	9	5	2	15			1			47	8	6
Perrysburg	67	21.06	22	3	5	3	11						7	24	14
Clyde	78	24.69	13	2	4		7						54	4	7
Louisville	43	13.74	20	3	5	1	11						12	11	
Upper Arlington	163	53.29	69	6	13	15	30	1			1	3	43	44	7
Glouster	36	12.40	6	2	2		2						23	2	5
Wauseon	50	17.31	20	5	1	1	12				1		19	11	
Westerville	109	37.86	16	2	3	3	8						44	17	32
Amherst	91	32.00	30	4	5	5	16						50	9	2
Rittman	69	24.78	26	4	6	3	10				2	1	9	6	28
Chagrin Falls	171	62.43	42	5	10	3	20			1	3		19	15	95
Carey	81	29.76	10	3	3	1	3						67	4	
Minerva	54	20.19	11	5	3		3						27	10	6
North Canton	94	35.50	35	10	9	3	11				1	1	10	21	28
Deer Park	17	6.43	13	4	1	2	5	1						4	
Byesville	9	3 41	8	2	1	1	4							1	
North Olmsted	89	33.92	37	11	12	1	11				1	1	19	11	22
Mayfield Heights	161	61.64	112	77	12	1	20	1				1	1	48	
Cadiz	44	16.94	30	4	7	1	18						12	2	
Oxford	62	23.96	30	7	5	2	15					1	23	3	6
Tippecanoe City	54	21.10	19	4	4	1	10						30	3	2
Lowellville	58	22.75	22	5	7	4	5					1	26	6	4
Less than 2,500 population	8,481	17.46	4,130	945	730	240	2,083	23		13	46	50	1,602	1,586	1,163

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	**$991,385**	**$792,266**	**$191,269**	**$7,850**	**$875,037**	**$129 89**
State government	9,534	8,046		1,488	7,606	1.15
Counties	154,429	85,794	66,062	2,573	146,038	21.68
Cities and villages	550,883	423,277	124,578	3,028	401,579	90.91
School districts	237,215	236,597		618	221,354	(1)
Townships	2,575	1,946	629		2,346	(1)
Other civil divisions	[2] 36,749	36,606		143	[3] 36,021	(1)
ADAMS	752	665	87		694	34.05
County	488	432	56		443	21.74
Cities and villages	72	41	31		71	11.34
School districts	190	190			178	(1)
Townships	2	2			2	(1)
ALLEN	8,709	6,481	2,133	95	8,516	122.36
County	1,872	493	1,367	12	1,859	26.71
Cities and villages	5,279	4,431	706	79	5,130	95 36
School districts	1,558	1,551		4	1,527	(1)
Townships						
ASHLAND	1,975	1,607	368		1,866	68.60
County	592	353	239		592	21.76
Cities and villages	568	440	128		462	29.50
School districts	807	807			806	(1)
Townships	8	7	1		6	(1)
ASHTABULA	7,567	6,179	1,383	5	5,346	77.70
County	1,402	1,171	231		1,402	20.38
Cities and villages	3,868	2,711	1,152	5	1,722	41.47
School districts	2,293	2,293			2,219	(1)
Townships	4	4			3	(1)
ATHENS	1,593	1,542	47	4	1,578	35.72
County	313	313			313	7.09
Cities and villages	205	154	47	4	196	9.63
School districts	1,056	1,056			1,050	(1)
Townships	19	19			19	(1)
AUGLAIZE	1,151	1,090	61		1,032	36.81
County	144	144			127	4.53
Cities and villages	454	393	61		368	23.34
School districts	553	553			537	(1)
Townships						
BELMONT	4,946	4,395	551		4,801	50 54
County	1,163	1,163			1,160	12 21
Cities and villages	1,673	1,148	525		1,692	31.20
School districts	2,007	2,007			1,978	(1)
Townships	103	77	26		71	(1)
BROWN	559	539	20		509	25.26
County	119	103	16		102	5.06
Cities and villages	139	135	4		118	19.58
School districts	300	300			288	(1)
Townships	1	1			1	(1)
BUTLER	9,294	8,084	1,170	40	8,585	72.33
County	571	526	45		571	4.81
Cities and villages	4,473	3,308	1,125	40	3,953	43.79
School districts	4,238	4,238			4,040	(1)
Townships	12	12			12	(1)
CARROLL	772	679	93		746	46.34
County	135	135			135	8.39
Cities and villages	275	182	93		256	36.78
School districts	362	362			355	(1)
Townships						

[1] Not computed.
[2] Includes $26,307,891 for Miami Conservancy District and $9,510,000 for Mahoning Valley Sanitary District, not distributable by counties.
[3] Includes $25,885,629 for Miami Conservancy District and $9,208,706 for Mahoning Valley Sanitary District, not distributable by counties.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Con.

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
CHAMPAIGN	$744	$644	$100		$725	$30.08
County						
Cities and villages	327	227	100		325	27.24
School districts	411	411			394	(1)
Townships	6	6			6	(1)
CLARK	9,243	8,090	1,088	$65	8,220	88.67
County	600	600			453	4.89
Cities and villages	5,882	4,729	1,088	65	5,091	68.99
School districts	2,760	2,760			2,676	(1)
Townships	1	1				(1)
CLERMONT	1,111	1,084	15	12	1,046	34.87
County	308	296		12	308	10.27
Cities and villages	178	163	15		160	14.29
School districts	619	619			572	(1)
Townships	6	6			6	(1)
CLINTON	931	898	33		862	40.01
County	310	310			277	12.86
Cities and villages	118	85	33		89	8.76
School districts	503	503			496	(1)
Townships						
COLUMBIANA	5,104	4,050	1,048	6	4,859	55.79
County	859	859			829	9.52
Cities and villages	3,018	1,970	1,048		2,803	46.88
School districts	1,108	1,102		6	1,108	(1)
Townships	119	119			119	(1)
COSHOCTON	601	468	133		505	17.43
County	100	100			72	2.48
Cities and villages	237	104	133		182	13.64
School districts	264	264			251	(1)
Townships						
CRAWFORD	2,913	2,592	273	48	2,785	78.79
County	94	48	46		92	2.60
Cities and villages	1,183	908	227	48	1,087	45.73
School districts	1,560	1,560			1,540	(1)
Townships	76	76			66	(1)
CUYAHOGA	290,924	210,234	77,458	3,232	265,282	212.99
County	47,117	20,053	24,614	2,450	46,148	37.05
Cities and villages	185,859	132,493	52,827	539	165,440	134.93
School districts	57,435	57,192		243	53,214	(1)
Townships	63	46	17		30	(1)
Other civil divisions	450	450			450	(1)
DARKE	1,761	1,683	78		1,705	44.86
County	68	35	33		53	1.39
Cities and villages	374	329	45		347	24.13
School districts	1,316	1,316			1,302	(1)
Townships	3	3			3	(1)
DEFIANCE	1,526	1,174	352		1,435	63.18
County	331	203	128		269	11.84
Cities and villages	706	490	216		705	58.46
School districts	481	481			457	(1)
Townships	8		8		4	(1)
DELAWARE	1,575	1,260	314	1	1,547	59.50
County	513	326	187		513	19.73
Cities and villages	390	262	127	1	388	35.40
School districts	672	672			646	(1)
Townships						

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Con.

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
ERIE	$2,928	$2,210	$701	$17	$2,551	$60.02
County	548	429	119		512	12.05
Cities and villages	1,468	859	582	17	1,269	42.37
School districts	906	906			759	(1)
Townships	16	16			11	(1)
FAIRFIELD	1,698	1,361	337		1,615	36 21
County						
Cities and villages	548	211	337		469	18.40
School districts	1,150	1,150			1,146	(1)
Townships						
FAYETTE	618	598	20		590	28.43
County						
Cities and villages	254	234	20		239	24.10
School districts	362	362			349	(1)
Townships	2	2			2	(1)
FRANKLIN	64,990	52,951	11,539	500	51,194	136.81
County	6,421	6,421			5,848	15.63
Cities and villages	44,255	32,336	11,539	380	34,446	105.77
School districts	14,314	14,194		120	10,900	(1)
Townships						
FULTON	1,714	1,466	248		1,632	69.45
County	582	479	103		554	23.57
Cities and villages	553	420	133		524	57.29
School districts	540	540			520	(1)
Townships	39	27	12		34	(1)
GALLIA	633	594	39		595	25.81
County	40	40			29	1.26
Cities and villages	219	180	39		206	26.61
School districts	374	374			360	(1)
Townships						
GEAUGA	2,217	1,132	1,085		2,185	140.97
County	1,114	503	611		1,114	71.87
Cities and villages	399	220	179		376	114.56
School districts	371	371			365	(1)
Townships	333	38	295		330	(1)
GREENE	1,775	1,731	35	9	1,724	51.31
County	185	185			185	5.51
Cities and villages	421	377	35	9	376	21.14
School districts	1,168	1,168			1,162	(1)
Townships	1	1			1	(1)
GUERNSEY	2,123	1,696	417	10	2,000	48.21
County	592	486	106		560	13.50
Cities and villages	842	521	311	10	765	34.98
School districts	654	654			642	(1)
Townships	35	35			33	(1)
HAMILTON	146,611	134,545	12,017	49	101,913	108.26
County	16,312	10,431	5,857	24	12,045	20.88
Cities and villages	107,778	101,593	6,160	25	70,067	126.65
School districts	22,459	22,459			19,139	(1)
Townships	62	62			62	(1)
HANCOCK	3,787	3,281	483	23	3,648	89.63
County	905	905			905	22.24
Cities and villages	1,660	1,186	451	23	1,555	64.39
School districts	1,188	1,188			1,159	(1)
Townships	34	2	32		29	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Con.

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
HARDIN	$1,186	$1,028	$158	----	$1,095	$39.62
County	77	22	55	----	----	----
Cities and villages	391	288	103	----	385	26.95
School districts	388	388	----	----	382	(1)
Townships	1	1	----	----	1	(1)
Other civil divisions	329	329	----	----	327	(1)
HARRISON	451	395	56	----	432	22.93
County	----	----	----	----	----	----
Cities and villages	129	73	56	----	124	17.85
School districts	321	321	----	----	308	(1)
Townships	1	1	----	----	----	(1)
HENRY	2,531	2,102	429	----	2,356	104.60
County	1,661	1,271	390	----	1,522	67.57
Cities and villages	96	57	39	----	75	8.09
School districts	751	751	----	----	737	(1)
Townships	23	23	----	----	22	(1)
HIGHLAND	876	857	19	----	781	30.73
County	208	208	----	----	197	7.75
Cities and villages	223	204	19	----	174	16 87
School districts	445	445	----	----	410	(1)
Townships	----	----	----	----	----	----
HOCKING	630	502	128	----	596	29.21
County	229	178	51	----	228	11.17
Cities and villages	180	103	77	----	177	23.36
School districts	220	220	----	----	190	(1)
Townships	1	1	----	----	1	(1)
HOLMES	916	802	114	----	898	53.69
County	372	293	79	----	364	21.76
Cities and villages	108	73	35	----	108	29 16
Schools districts	427	427	----	----	423	(1)
Townships	9	9	----	----	3	(1)
HURON	1,877	1,558	304	$15	1,664	49.09
County	195	115	80	----	151	4 45
Cities and villages	849	610	224	15	732	32.45
Schools districts	768	768	----	----	724	(1)
Townships	65	65	----	----	57	(1)
JACKSON	1,204	1,004	200	----	1,108	44.25
County	84	84	----	----	84	3.35
Cities and villages	572	372	200	----	503	37.36
School districts	548	548	----	----	521	(1)
Townships	----	----	----	----	----	----
JEFFERSON	5,164	3,736	1,255	173	4,671	51.84
County	768	157	611	----	727	8.07
Cities and villages	1,686	872	644	170	1,487	23.62
School districts	2,690	2,687	----	3	2,440	(1)
Townships	20	20	----	----	17	(1)
KNOX	1,003	715	288	----	951	32.42
County	300	300	----	----	271	9.24
Cities and villages	390	102	288	----	373	28.37
School districts	291	291	----	----	287	(1)
Townships	22	22	----	----	20	(1)
LAKE	11,804	6,186	5,618	----	11,119	253.28
County	3,338	1,369	1,969	----	3,338	76.04
Cities and villages	5,408	1,819	3,640	----	4,825	169 43
School districts	2,942	2,942	----	----	2,904	(1)
Townships	56	56	----	----	52	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Con.

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
LAWRENCE	$2,962	$2,611	$351	----	$2,759	$60 77
County	315	315	----	----	315	6.94
Cities and villages	1,396	1,045	351	----	1,349	61.03
School districts	1,238	1,238	----	----	1,085	(1)
Townships	13	13	----	----	10	(1)
LICKING	3,286	2,740	497	$49	3,081	50.84
County	----	----	----	----	----	----
Cities and villages	1,667	1,151	497	19	1,471	38.86
School districts	1,608	1,578	----	30	1,599	(1)
Townships	11	11	----	----	11	(1)
LOGAN	1,796	1,393	203	200	1,670	57.62
County	340	340	----	----	325	11.21
Cities and villages	514	311	203	----	422	26.66
School districts	942	742	----	200	923	(1)
Townships	----	----	----	----	----	----
LORAIN	12,984	9,245	3,721	18	12,052	107.22
County	1,797	529	1,268	----	1,783	15.86
Cities and villages	7,253	4,782	2,453	18	6,495	73.41
School districts	3,909	3,909	----	----	3,751	(1)
Townships	25	25	----	----	23	(1)
LUCAS	61,105	51,711	9,194	200	57,341	159.28
County	11,431	5,276	6,155	----	11,391	31.64
Cities and villages	33,199	29,960	3,039	200	30,369	98.72
School districts	16,445	16,445	----	----	15,552	(1)
Townships	30	30	----	----	29	(1)
MADISON	699	542	157	----	602	29.51
County	163	120	43	----	146	7.16
Cities and villages	285	171	114	----	217	25.17
School districts	251	251	----	----	239	(1)
Townships	----	----	----	----	----	----
MAHONING	21,659	14,568	6,425	666	21,126	86 33
County	6,283	3,302	2,981	----	6,269	25.62
Cities and villages	9,989	5,892	3,444	653	9,701	46.31
School districts	5,356	5,356	----	----	5,128	(1)
Townships	9	9	----	----	6	(1)
Other civil divisions	22	9	----	13	22	(1)
MARION	3,723	2,898	808	17	3,650	79.54
County	322	128	194	----	278	6.04
Cities and villages	1,658	1,131	510	17	1,644	46.85
School districts	1,639	1,639	----	----	1,636	(1)
Townships	104	----	104	----	102	(1)
MEDINA	3,219	2,228	991	----	3,155	104.13
County	1,167	448	719	----	1,147	37.85
Cities and villages	729	476	253	----	701	53.40
School districts	1,228	1,228	----	----	1,216	(1)
Townships	95	76	19	----	91	(1)
MEIGS	928	808	120	----	858	35.81
County	352	233	119	----	346	14.44
Cities and villages	194	193	1	----	132	14.95
School districts	379	379	----	----	377	(1)
Townships	3	3	----	----	3	(1)
MERCER	1,098	944	148	6	1,072	42.72
County	538	439	95	4	538	21.44
Cities and villages	227	172	53	2	211	21.38
School districts	332	332	----	----	322	(1)
Townships	1	1	----	----	1	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Con.

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
MIAMI	$4,158	$3,575	$578	$5	$3,991	$77.05
County	412	276	136		378	7.30
Cities and villages	1,805	1,358	442	5	1,729	49.76
School districts	1,939	1,939			1,882	(1)
Townships	2	2			2	(1)
MONROE	599	576	23		573	31.10
County	250	250			229	12.43
Cities and villages	61	38	23		60	14.13
School districts	246	246			243	(1)
Townships	42	42			41	(1)
MONTGOMERY	44,280	31,338	12,454	488	41,373	145.47
County	12,011	2,007	10,004		11,883	41.78
Cities and villages	19,695	16,757	2,450	488	16,945	75.17
School districts	12,554	12,554			12,531	(1)
Townships	20	20			14	(1)
MORGAN	354	354			312	22.97
County	118	118			91	6.70
Cities and villages	53	53			52	13.80
School districts	182	182			168	(1)
Townships	1	1			1	(1)
MORROW	911	585	255	71	862	59.49
County	516	194	251	71	499	34.44
Cities and villages	36	32	4		29	7.25
School districts	359	359			334	(1)
Townships						
MUSKINGUM	3,489	2,781	708		2,843	41.20
County	650	292	358		466	6.75
Cities and villages	1,594	1,244	350		1,315	29.80
School districts	1,245	1,245			1,062	(1)
Townships						
NOBLE	417	303	114		353	23.59
County	91	7	84		38	2.54
Cities and villages	58	28	30		57	16.78
School districts	246	246			238	(1)
Townships	22	22			20	(1)
OTTAWA	1,346	1,048	298		1,167	47.83
County	204	164	40		158	6.48
Cities and villages	412	165	247		357	34.77
School districts	582	582			514	(1)
Townships	148	137	11		138	(1)
PAULDING	737	549	188		603	39.41
County	248	123	125		161	10.52
Cities and villages	187	128	59		160	27.42
School districts	297	297			282	(1)
Townships	5	1	4			(1)
PERRY	1,717	1,487	230		1,635	52.00
County	275	271	4		238	7.57
Cities and villages	596	370	226		575	38.01
School districts	839	839			815	(1)
Townships	7	7			7	(1)
PICKAWAY	1,107	993	113	1	968	35.20
County	296	204	92		177	6.44
Cities and villages	182	160	21	1	172	16.13
School districts	629	629			619	(1)
Townships						

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Con.

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
PIKE	$450	$450			$415	$29.91
County	48	48			47	3.39
Cities and villages	46	46			34	13.02
School districts	356	356			334	(1)
Townships						
PORTAGE	3,115	2,169	$946		2,981	68.06
County	710	124	586		681	15.55
Cities and villages	997	654	343		912	46.41
School districts	1,379	1,379			1,369	(1)
Townships	29	12	17		19	(1)
PREBLE	1,084	1,041	43		1,074	47.83
County	272	266	6		272	12.11
Cities and villages	196	159	37		192	21.43
School districts	612	612			606	(1)
Townships	4	4			4	(1)
PUTNAM	646	520	126		620	25.09
County	312	231	81		312	12.44
Cities and villages	120	75	45		108	10.95
School districts	209	209			204	(1)
Townships	5	5			5	(1)
RICHLAND	4,656	3,711	813	$132	4,251	62.79
County	862	603	259		769	11.36
Cities and villages	1,801	1,280	519	2	1,570	35.08
School districts	1,778	1,778			1,705	(1)
Townships	85	50	35		77	(1)
Other civil divisions	130			130	130	(1)
ROSS	2,201	1,887	404		2,103	45.92
County	533	502	31		528	11.53
Cities and villages	620	247	373		466	21.02
School districts	1,136	1,136			1,108	(1)
Townships	2	2			1	(1)
SANDUSKY	2,252	2,049	203		2,094	52.09
County	562	419	143		485	12.06
Cities and villages	414	359	55		356	16.98
School districts	1,262	1,262			1,240	(1)
Townships	14	9	5		13	(1)
SCIOTO	9,869	8,140	1,629	100	9,864	114.50
County	1,094	1,094			1,053	12.48
Cities and villages	5,686	3,957	1,629	100	5,677	111.98
School districts	3,084	3,084			2,929	(1)
Townships	5	5			5	(1)
SENECA	2,837	2,445	392		2,716	55.66
County	293	253	40		260	5.33
Cities and villages	1,341	989	352		1,272	37.70
School districts	1,088	1,088			1,083	(1)
Townships	115	115			101	(1)
SHELBY	1,115	1,059	56		901	36.15
County	58	24	34		33	1.32
Cities and villages	287	265	22		155	13.04
School districts	770	770			713	(1)
Townships						
STARK	29,725	24,559	5,114	52	25,439	110.89
County	5,182	4,323	859		4,841	21.10
Cities and villages	14,986	10,678	4,255	52	11,626	67.92
School districts	9,533	9,533			8,953	(1)
Townships	25	25			19	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Con.

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
SUMMIT	$70,499	$53,786	$16,701	$12	$67,419	$190.45
County	7,320	4,993	2,327	----	7,269	20.53
Cities and villages	49,094	34,722	14,372	----	46,431	145.70
School districts	14,057	14,045	----	12	13,693	(1)
Townships	28	26	2	----	26	(1)
TRUMBULL	15,609	14,022	1,551	36	15,021	115.81
County	3,900	3,589	311	----	3,638	28.05
Cities and villages	4,838	3,586	1,216	36	4,615	57.16
School districts	6,396	6,396	----	----	6,306	(1)
Townships	475	451	24	----	462	(1)
TUSCARAWAS	3,389	3,000	384	5	3,181	46.10
County	420	420	----	----	347	5.03
Cities and villages	1,272	885	382	5	1,182	25.48
School districts	1,685	1,685	----	----	1,641	(1)
Townships	12	10	2	----	11	(1)
UNION	545	481	64	----	449	23.40
County	109	76	33	----	83	4.32
Cities and villages	188	157	31	----	126	20.24
School districts	248	248	----	----	240	(1)
Townships	----	----	----	----	----	----
VAN WERT	1,094	1,050	44	----	1,023	38.94
County	39	26	13	----	9	.34
Cities and villages	175	144	31	----	152	12.41
School districts	875	875	----	----	858	(1)
Townships	5	5	----	----	4	(1)
VINTON	91	87	4	----	86	8.36
County	1	1	----	----	1	.10
Cities and villages	21	17	4	----	19	7.15
School districts	67	67	----	----	64	(1)
Townships	2	2	----	----	2	(1)
WARREN	1,165	1,148	17	----	1,081	39.17
County	160	160	----	----	159	5.76
Cities and villages	225	208	17	----	185	15.28
School districts	778	778	----	----	736	(1)
Townships	1	1	----	----	1	(1)
WASHINGTON	2,088	1,997	91	----	1,912	45.06
County	612	612	----	----	612	14.42
Cities and villages	486	395	91	----	325	17.67
School districts	990	990	----	----	975	(1)
Townships	----	----	----	----	----	----
WAYNE	2,991	2,151	840	----	2,716	56.58
County	636	261	375	----	538	11.21
Cities and villages	976	511	465	----	805	31.64
School districts	1,375	1,375	----	----	1,369	(1)
Townships	4	4	----	----	4	(1)
WILLIAMS	1,379	955	424	----	1,242	51.08
County	367	46	321	----	311	12.79
Cities and villages	358	270	88	----	310	24.49
School districts	612	612	----	----	583	(1)
Townships	42	27	15	----	38	(1)
WOOD	4,660	3,705	955	----	4,506	88.01
County	1,565	1,118	447	----	1,500	29.30
Cities and villages	982	474	508	----	938	43.09
School districts	2,089	2,089	----	----	2,045	(1)
Townships	24	24	----	----	23	(1)
WYANDOT	1,422	825	597	----	1,326	69.66
County	559	24	535	----	482	25.32
Cities and villages	228	166	62	----	220	24.22
School districts	626	626	----	----	615	(1)
Townships	9	9	----	----	9	(1)

[1] Not computed.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	$550,883	$423,277	$124,578	$3,028	$461,579	$90.91
30,000 population and over	431,915	372,138	57,238	2,539	356,283	104.45
Cleveland	129,973	120,353	9,620	----	114,905	126.01
Cincinnati	102,611	97,224	5,362	25	66,918	146.33
Toledo	32,313	29,625	2,488	200	29,567	99.52
Columbus	41,066	31,016	9,670	380	31,604	106.91
Akron	42,989	32,721	10,268	----	41,295	156.90
Dayton	18,001	15,925	1,663	413	15,367	75.25
Youngstown	8,149	4,918	2,617	614	7,893	45.65
Canton	10,174	7,034	3,088	52	7,509	70.31
Lakewood	3,581	3,154	427	----	2,845	38.45
Springfield	5,861	4,708	1,088	65	5,073	72.78
Cleveland Heights	4,593	1,803	2,636	154	3,750	67.97
Hamilton	3,024	2,407	617	----	2,535	47.21
Lorain	3,246	1,570	1,658	18	3,094	66.83
Portsmouth	5,133	3,507	1,551	75	5,133	118.00
Warren	3,185	2,423	735	27	3,106	72.57
Lima	5,025	4,305	707	13	4,918	115.99
East Cleveland	2,642	1,784	599	259	2,158	52.38
Zanesville	1,426	1,133	293	----	1,173	31.96
Steubenville	775	397	212	166	695	19.25
Norwood	2,202	2,101	101	----	1,240	36.05
Mansfield	1,454	1,072	380	2	1,257	36.86
Marion	1,625	1,100	508	17	1,619	51.40
Newark	1,577	1,096	462	19	1,393	45.37
Middletown	1,290	762	488	40	1,287	42.06
8,000 to 30,000 population	57,286	28,186	28,850	250	49,487	69.13
Massillon	1,517	789	728	----	1,365	51.12
Elyria	2,929	2,687	242	----	2,467	93.09
Barberton	2,040	1,162	878	----	1,288	51.31
Sandusky	1,150	682	451	17	1,012	40.64
East Liverpool	1,225	722	503	----	1,056	44.56
Ashtabula	2,500	1,877	623	----	565	24.15
Alliance	2,628	2,408	220	----	2,171	93.18
Cuyahoga Falls	3,243	605	2,638	----	3,220	150.47
Shaker Heights	5,193	651	4,423	119	4,148	202 34
Findlay	1,619	1,155	441	23	1,523	76.92
Lancaster	500	188	312	----	436	22.71
Chillicothe	598	226	372	----	445	23.67
Garfield Heights	2,889	208	2,676	5	2,756	154.83
Ironton	1,372	1,036	336	----	1,328	78.58
Tiffin	392	275	117	----	328	19.52
Niles	871	601	261	9	798	47.78
Piqua	1,049	707	337	5	1,036	63.95
Parma	4,579	133	4,446	----	4,308	270.94
Campbell	1,058	538	481	30	1,050	70.00
Cambridge	752	491	251	10	683	45.84
Martins Ferry	551	493	58	----	538	36.85
Euclid	5,537	1,281	4,256	----	5,498	381.81
Marietta	465	376	89	----	305	21.35
Fremont	255	244	11	----	211	15.51
Bellaire	258	145	113	----	258	19.36
Fostoria	886	651	235	----	884	66.47
New Philadelphia	363	220	143	----	331	26.27
Struthers	431	185	246	----	422	34.59
Painesville	1,382	1,068	314	----	1,131	97.50
Ashland	505	394	111	----	407	35.39

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
8,000 to 30,000 population—Continued.						
Wooster	$729	$356	$373	-------	$583	$52.05
Coshocton	185	62	123	-------	130	11.93
Salem	922	623	299	-------	922	86.17
Xenia	317	273	35	$9	301	28.40
Girard	316	250	66	-------	297	28.56
Bucyrus	757	687	67	3	706	70.41
Dover	439	323	111	5	403	40.30
Conneaut	725	547	173	5	538	54.90
Bellefontaine	447	273	174	-------	366	38.13
Mount Vernon	297	63	234	-------	288	30.64
Sidney	277	257	20	-------	147	15.64
Troy	608	518	90	-------	567	63.71
Defiance	683	470	213	-------	683	77.46
Cheviot	235	119	116	-------	95	10.92
Delaware	343	239	103	1	342	39.42
Kent	508	358	150	-------	497	57.79
Washington Court House	251	231	20	-------	236	27.76
Van Wert	126	96	30	-------	104	12.24
Ravenna	384	243	141	-------	314	38.29
2,500 to 8,000 population	34,142	14,778	19,128	236	31,116	66.94
Wellsville	345	315	30	-------	344	43.24
Norwalk	293	224	54	15	205	26.36
Urbana	262	162	100	-------	262	33.84
Galion	310	221	89	-------	279	36.36
St. Bernard	1,129	1,128	1	-------	748	99 91
Bexley	1,368	471	897	-------	1,176	159.00
Circleville	179	158	21	-------	170	23.07
Athens	137	129	4	4	131	18.06
Gallipolis	219	180	39	-------	206	28.99
Kenton	312	244	68	-------	312	44.14
Toronto	342	185	157	-------	292	41.45
Greenville	233	199	34	-------	208	29.56
Bedford	1,017	191	826	-------	989	145.14
Bowling Green	270	128	142	-------	268	40.07
Oakwood	1,405	601	729	75	1,334	205.42
Uhrichsville	116	103	13	-------	101	15.69
Grandview Heights	351	130	221	-------	343	53.95
Bellevue	135	125	10	-------	117	18.70
Shelby	233	133	100	-------	221	35.66
Logan	165	88	77	-------	162	26.64
Maple Heights	3,046	280	2,766	-------	2,952	496.13
New Boston	549	416	78	25	540	91 05
Wadsworth	401	238	163	-------	376	63.41
Jackson	286	207	79	-------	218	36.81
Reading	163	136	27	-------	112	19.57
Lockland	214	198	16	-------	86	15.08
Berea	659	298	359	2	597	104.79
Delphos	97	10	21	66	64	11.28
Rocky River	1,664	283	1,381	-------	1,641	291.37
Miamisburg	98	87	11	-------	75	13.59
St. Marys	211	198	13	-------	163	30.00
Wapakoneta	128	115	13	-------	125	23.24
Wilmington	54	29	25	-------	31	5.81
Nelsonville	28	17	11	-------	28	5.26
Wellston	238	146	92	-------	237	44.56
East Palestine	210	132	78	-------	210	40.27
Mingo Junction	157	99	54	4	131	26 04
Fairport Harbor	201	133	68	-------	201	40.43
Bryan	202	138	64	-------	170	36.26
Celina	145	118	27	-------	134	28.73

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
2,500 to 8,000 population—Continued.						
Bridgeport	$61	$60	$1	-------	$50	$10.74
Barnesville	370	120	250	-------	347	75.40
Maumee	462	220	242	-------	385	83.91
Elmwood Place	158	158	-------	-------	108	23.67
Napoleon	47	28	19	-------	32	7 04
Dennison	120	76	44	-------	118	26.05
Willard	323	182	141	-------	320	70.89
Franklin	71	65	6	-------	62	13.81
Orrville	70	44	26	-------	60	13.55
Crestline	116	-------	71	$45	102	23.05
Port Clinton	222	59	163	-------	185	41.97
South Euclid	3,063	267	2,796	-------	2,965	674.02
Oberlin	112	62	50	-------	79	18.41
Newcomerstown	129	95	34	-------	129	30.25
Willoughby	1,210	380	830	-------	1,188	279.40
Newburgh Heights	61	36	25	-------	41	9.87
London	120	71	49	-------	63	15.21
North College Hill	293	47	246	-------	244	58.95
Shadyside	96	68	28	-------	76	18.55
Hubbard	194	153	41	-------	144	35.29
Medina	292	216	76	-------	201	71.48
Hillsboro	72	63	9	-------	35	8.66
Sebring	272	210	62	-------	271	68.62
New Lexington	330	171	159	-------	322	82.54
Upper Sandusky	98	46	52	-------	93	23.91
Greenfield	118	115	3	-------	113	29.19
Geneva	234	106	128	-------	216	56.98
Wyoming	218	188	30	-------	133	35.31
Fairview	2,111	189	1,922	-------	2,026	540.20
Montpelier	85	80	5	-------	79	21.48
Marysville	156	125	31	-------	94	25.83
Pomeroy	146	146	-------	-------	103	28.91
Mount Healthy	185	64	121	-------	142	40.23
Middleport	47	46	1	-------	28	7.99
Newton Falls	190	102	88	-------	189	54.66
Lisbon	134	82	52	-------	121	35.54
Eaton	97	91	6	-------	95	28.38
Crooksville	172	141	31	-------	170	52.29
Lebanon	141	130	11	-------	113	35.07
Perrysburg	455	187	268	-------	430	135.14
Clyde	31	17	14	-------	22	6.96
Louisville	174	96	78	-------	172	54.95
Upper Arlington	621	103	518	-------	544	177.84
Glouster	22	8	14	-------	21	7.23
Wauseon	203	177	26	-------	197	68.19
Westerville	296	189	107	-------	296	102.81
Amherst	140	73	67	-------	122	42.90
Rittman	102	72	30	-------	91	32.68
Chagrin Falls	213	118	95	-------	196	71.56
Carey	75	75	-------	-------	73	26.82
Minerva	147	94	53	-------	147	54.95
North Canton	364	287	77	-------	295	111.40
Deer Park	65	12	53	-------	63	23.85
Byesville	6	3	3	-------	-------	-------
North Olmsted	197	96	101	-------	181	68.98
Mayfield Heights	794	44	750	-------	767	293.64
Cadiz	50	31	19	-------	47	18.10
Oxford	107	102	5	-------	81	31.30
Tippecanoe City	33	28	5	-------	15	5.86
Lowellville	79	41	38	-------	65	25.49
Less than 2,500 population	27,540	8,175	19,362	3	24,693	50.84

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Grand total	$875,037	$669,443	$239,667	$129.89	$112.25	$48.27
State government	7,696	30,143	5,142	1.15	5.05	1.05
Counties	140,038	94,490	34,845	21.68	15.68	7.02
Cities and villages	461,579	348,412	190,246	90.91	80.23	59.23
School districts	221,354	149,557	[1] 4,102	(2)	(2)	(2)
Townships	2,346	12,990	3,904	(2)	(2)	(2)
Other civil divisions	[3] 36,024	33,851	1,428	(2)	(2)	(2)
Adams	694	673	340	34.05	30.06	13.74
Allen	8,516	6,826	1,919	122.36	95.84	32.31
Ashland	1,866	2,073	577	68.60	82.73	24.48
Ashtabula	5,346	5,584	1,857	77.70	83.23	29.87
Athens	1,578	1,106	599	35.72	21.64	11.81
Auglaize	1,032	2,256	1,048	36.81	76.40	33.53
Belmont	4,801	3,816	1,655	50.54	39.18	20.17
Brown	509	712	123	25.26	31.48	4.95
Butler	8,585	16,172	3,371	72.33	177.05	45.17
Carroll	746	321	77	46.34	20.07	4.89
Champaign	725	1,170	532	30.08	46.67	20.19
Clark	8,220	5,663	2,500	88.67	67.10	36.26
Clermont	1,046	976	365	34.87	34.51	12.35
Clinton	862	1,158	352	40.01	50.26	14.84
Columbiana	4,859	5,810	2,547	55.79	68.51	32.15
Coshocton	505	1,096	298	17.43	37.02	9.82
Crawford	2,785	4,235	1,080	78.79	115.80	31.69
Cuyahoga	265,282	155,929	56,976	212.99	152.53	81.18
Darke	1,705	1,410	873	44.86	32.85	20.26
Defiance	1,435	3,290	499	63.18	133.96	20.37
Delaware	1,547	1,524	912	59.50	58.59	33.26
Erie	2,551	3,200	1,213	60.02	79.66	31.47
Fairfield	1,615	733	276	36.21	17.96	6.77
Fayette	590	1,129	279	28.43	52.48	12.82
Franklin	51,194	37,250	14,735	136.81	124.16	61.36
Fulton	1,632	1,350	575	60.45	57.58	23.70
Gallia	595	794	763	25.81	34.07	29.65
Geauga	2,185	1,197	106	140.97	79.09	7.24
Greene	1,724	2,115	673	51.31	66.92	22.64
Guernsey	2,000	2,166	766	48.21	47.06	16.87
Hamilton	101,913	90,056	59,920	168.26	179.34	125.37
Hancock	3,648	2,602	1,088	89.63	67.54	28.75
Hardin	1,095	2,431	908	39.62	83.33	31.83
Harrison	432	292	174	22.93	14.80	9.12
Henry	2,356	1,294	986	104.60	55.37	39.25
Highland	781	907	251	30.73	32.85	8.76
Hocking	596	543	221	29.21	23.31	9.35
Holmes	898	869	94	53.69	51.22	5.25
Huron	1,664	2,758	1,080	49.09	85.06	31.01
Jackson	1,108	909	700	44.25	33.25	22.75
Jefferson	4,671	2,538	1,234	51.84	31.45	17.08
Knox	951	1,696	323	32.42	57.34	10.44
Lake	11,119	5,870	796	253.28	194.73	34.11
Lawrence	2,759	2,869	1,224	60.77	72.52	30.98
Licking	3,081	2,956	1,811	50.84	52.19	31.02

[1] Includes only the debt of school districts outside of cities and towns having a population of 2,500 and over. Debt on account of schools in cities and towns with a population of 2,500 and over is included with city or town liabilities.

[2] Not computed.

[3] Includes $25,885,629 for Miami Conservancy District and $9,208,706 for Mahoning Valley Sanitary District, not distributable by counties.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Logan	$1,670	$2,033	$637	$57 62	$67.53	$21.18
Lorain	12,052	11,977	4,402	107.22	126.93	53.09
Lucas	57,341	32,585	11,661	159.28	109 68	56.76
Madison	602	1,217	348	29.51	61.92	17.47
Mahoning	21,126	21,547	7,035	86.33	105.43	53.66
Marion	3,650	4,759	920	79.54	107 97	25.79
Medina	3,155	2,496	490	104.13	93.48	20.29
Meigs	858	544	296	35.81	20.67	11.58
Mercer	1,072	1,939	1,018	42.72	72.15	36.98
Miami	3,991	4,501	1,413	77.05	91 31	30.94
Monroe	573	170	139	31.10	8.24	57.45
Montgomery	41,373	42,528	6,754	145.47	192.16	38.66
Morgan	312	586	130	22.97	40.26	8.05
Morrow	862	1,071	302	59.49	68.79	17.95
Muskingum	2,843	3,224	1,403	41.20	55 48	23.82
Noble	353	456	95	23.59	25.55	5.09
Ottawa	1,167	1,419	612	47.83	63 94	27.30
Paulding	603	1,881	855	39.41	100.42	37 60
Perry	1,635	1,278	234	52.00	35.22	6.39
Pickaway	968	1,159	231	35.20	44.95	8 85
Pike	415	237	170	29.91	16.77	10.82
Portage	2,981	3,134	630	68.06	82.90	20 56
Preble	1,074	1,033	358	47.83	44.47	14.98
Putnam	629	769	669	25.09	27.71	22 33
Richland	4,251	3,344	1,010	62 79	58.55	20.72
Ross	2,103	1,313	658	45.92	31.31	16.42
Sandusky	2,094	3,109	624	52.09	82.66	17.59
Scioto	9,664	4,758	2,138	114.50	71.49	42.00
Seneca	2,716	3,099	1,509	55.66	71.46	35.24
Shelby	901	949	349	36.15	36.16	14.14
Stark	25,439	19,523	4,514	110.89	102.12	34.15
Summit	67,419	39,003	5,992	190.45	117.53	49.88
Trumbull	15,021	12,620	2,120	115 81	137.25	38.72
Tuscarawas	3,181	3,561	812	46.10	54.56	13.98
Union	449	1,418	1,005	23.40	67.79	45.95
Van Wert	1,023	1,281	387	38.94	45.39	30.45
Vinton	86	87	31	8.36	7.21	24.01
Warren	1,081	1,155	277	39.17	44.36	11.31
Washington	1,912	747	521	45.06	17.35	11.46
Wayne	2,716	2,615	682	56.58	61.97	17.88
Williams	1,242	3,662	479	51.08	148.69	18.94
Wood	4,506	2,752	1,092	88.01	61.30	23.58
Wyandot	1,326	1,437	264	69.66	73.78	12.74

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1930, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1930			1922	1912	1930	1922	1912
	Total	Real property and improvements	Personal property					
State total	$13,452,947	$9,376,136	$4,076,811	$10,406,661	$6,481,059	$2,017.54	$1,744.97	$1,305.30
Adams	16,914	12,284	4,630	16,174	12,824	829.89	721.94	518.02
Allen	133,031	90,313	42,718	111,251	81,199	1,914.12	1,562.01	1,367.54
Ashland	60,524	36,622	23,902	54,193	38,663	2,241.63	2,163.04	1,641.24
Ashtabula	145,131	88,443	56,688	129,432	82,577	2,115.61	1,929.26	1,328.66
Athens	49,166	26,324	22,842	45,414	34,709	1,112.98	888.58	684.00
Auglaize	52,440	35,649	16,791	52,364	43,816	1,870.59	1,773.42	1,401.52
Belmont	109,463	71,774	37,689	105,438	70,919	1,154.67	1,082.53	864.36
Brown	21,813	16,563	5,250	22,457	20,799	1,082.64	992.75	837.58
Butler	248,430	181,063	67,367	155,497	110,768	2,130.79	1,702.44	1,484.31
Carroll	22,038	12,826	9,212	23,665	15,720	1,368.82	1,480.19	997.42
Champaign	49,471	30,534	18,937	51,450	44,084	2,052.48	2,052.16	1,672.94
Clark	168,390	111,833	56,557	139,532	87,860	1,836.31	1,653.04	1,275.72
Clermont	28,565	20,745	7,820	27,724	25,379	955.35	979.96	858.83
Clinton	37,513	25,480	12,033	40,928	33,802	1,740.98	1,776.69	1,427.45
Columbiana	122,850	82,176	40,674	108,629	89,736	1,416.96	1,280.90	1,132.65
Coshocton	50,139	32,351	17,788	43,845	34,265	1,730.36	1,481.51	1,128.07
Crawford	76,570	51,564	25,006	70,554	54,218	2,166.36	1,929.17	1,501.14
Cuyahoga	2,914,824	2,121,045	793,179	2,021,720	900,813	2,388.61	1,977.60	1,283.48
Darke	71,113	45,436	25,677	82,895	67,755	1,870.95	1,931.79	1,573.47
Defiance	44,503	30,258	14,245	44,585	36,606	1,959.28	1,815.22	1,494.24
Delaware	46,201	26,976	19,285	48,897	40,693	1,779.27	1,879.73	1,483.25
Erie	101,369	69,478	31,891	80,209	62,730	2,396.43	1,996.99	1,627.44
Fairfield	78,076	50,905	27,171	74,321	58,105	1,762.44	1,820.03	1,423.06
Fayette	46,752	33,755	12,997	45,499	37,125	2,252.57	2,114.48	1,706.98
Franklin	722,236	548,447	173,789	494,886	317,538	1,969.56	1,649.54	1,322.41
Fulton	49,929	30,875	19,054	45,670	36,386	2,124.64	1,947.95	1,499.02
Gallia	19,995	12,038	7,957	16,590	14,132	867.46	711.68	548.90
Geauga	32,482	25,663	6,819	25,417	16,752	2,109.22	1,680.03	1,141.89
Greene	57,347	37,412	19,935	51,465	41,922	1,716.98	1,628.45	1,409.94
Guernsey	49,693	32,270	17,423	46,259	35,839	1,197.83	1,004.97	789.27
Hamilton	1,390,133	1,000,780	389,347	885,521	614,009	2,330.87	1,763.42	1,286.20
Hancock	106,013	56,723	49,290	95,814	62,872	2,611.16	2,486.60	1,660.64
Hardin	55,805	35,568	20,237	56,622	48,311	2,019.36	1,941.32	1,588.82
Harrison	33,206	16,461	16,745	37,537	26,281	1,762.15	1,899.06	1,377.72
Henry	50,203	36,570	13,633	43,995	37,167	2,228.87	1,883.20	1,479.63
Highland	32,843	23,235	9,608	36,496	30,161	1,292.22	1,321.84	1,050.49
Hocking	28,787	15,912	12,875	29,567	20,512	1,410.64	1,269.46	867.32
Holmes	36,069	22,720	13,349	34,442	24,090	2,156.40	2,030.18	1,345.14
Huron	70,210	44,206	26,004	66,743	58,552	2,077.22	2,058.45	1,681.75
Jackson	22,294	12,215	10,079	20,947	17,430	890.34	766.12	566.06
Jefferson	168,235	111,135	57,100	112,324	76,780	1,888.16	1,391.68	1,062.46
Knox	55,368	34,219	21,158	54,504	47,042	1,887.25	1,842.61	1,519.26
Lake	122,139	78,923	43,216	90,600	50,122	2,867.11	3,005.48	2,148.31
Lawrence	43,124	28,201	14,923	40,950	30,004	960.45	1,035.31	759.83
Licking	110,836	74,525	36,311	108,580	83,038	1,841.13	1,916.95	1,422.94
Logan	54,589	37,330	17,259	50,547	42,024	1,883.61	1,678.81	1,396.89
Lorain	251,097	166,524	84,573	176,668	119,564	2,270.32	1,872.18	1,441.97
Lucas	691,351	495,744	195,607	534,568	261,118	1,958.50	1,799.33	1,270.95
Madison	39,369	27,547	11,822	47,056	40,719	1,939.36	2,393.23	2,045.95
Mahoning	515,119	392,178	122,941	443,568	202,472	2,148.12	2,170.35	1,544.39
Marion	86,076	56,797	29,279	77,905	56,883	1,883.50	1,767.68	1,593.76
Medina	61,152	33,537	27,615	58,982	38,814	2,045.22	2,208.92	1,608.48
Meigs	21,691	12,717	8,974	21,184	16,303	905.26	804.20	637.00
Mercer	48,332	35,054	13,278	50,039	40,092	1,925.88	1,862.12	1,455.99
Miami	98,848	65,898	32,950	83,908	66,850	1,919.38	1,702.03	1,463.58

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1930, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1930			1922	1912	1930	1922	1912
	Total	Real property and improvements	Personal property					
Monroe	$19,838	$13,531	$6,307	$23,852	$19,131	$1,076.63	$1,154.51	$789.10
Montgomery	539,011	411,697	127,314	315,579	205,538	1,937.49	1,425.91	1,176.63
Morgan	15,732	9,272	6,460	18,077	14,527	1,158.21	1,241.98	902.49
Morrow	25,856	16,381	9,475	28,696	25,225	1,784.53	1,843.00	1,500.17
Muskingum	115,841	68,278	47,563	•80,189	60,672	1,701.04	1,380.06	1,030.37
Noble	14,487	9,619	4,868	17,335	14,411	968.32	971.20	774.77
Ottawa	52,909	32,903	20,006	46,896	35,401	2,188.80	2,113.09	1,579.88
Paulding	32,106	23,836	8,270	38,527	34,598	2,098.29	2,056.29	1,522.14
Perry	33,612	19,208	14,404	37,422	27,725	1,068.91	1,031.49	758.52
Pickaway	67,710	39,795	27,915	56,945	47,081	2,480.22	2,208.21	1,799.87
Pike	17,883	7,594	10,289	15,823	10,865	1,288.77	1,118.16	691.00
Portage	74,960	44,242	30,718	67,810	48,835	1,735.19	1,793.68	1,503.32
Preble	47,722	31,416	16,306	47,503	39,899	2,125.23	2,044.18	1,671.31
Putnam	48,204	34,202	14,002	46,929	41,606	1,922.47	1,691.07	1,388.17
Richland	138,161	93,611	44,550	101,735	65,191	2,071.38	1,781.36	1,336.88
Ross	67,455	38,967	28,488	59,136	48,389	1,485.79	1,410.05	1,207.64
Sandusky	85,717	56,873	28,844	74,134	61,569	2,148.30	1,971.23	1,736.80
Scioto	119,450	81,703	37,747	84,872	49,032	1,446.13	1,275.23	963.45
Seneca	94,736	58,995	35,741	81,027	68,773	1,961.41	1,868.32	1,605.76
Shelby	55,474	37,298	18,176	48,526	37,949	2,225.73	1,848.87	1,538.03
Stark	507,652	367,412	140,240	340,094	159,502	2,256.23	1,778.89	1,206.89
Summit	563,246	395,337	167,909	441,933	155,848	1,616.66	1,331.71	1,297.39
Trumbull	256,791	181,977	74,814	213,769	86,526	2,039.64	2,325.01	1,579.78
Tuscarawas	112,666	72,383	40,283	98,508	69,169	1,644.76	1,509.40	1,190.51
Union	34,347	22,535	11,812	41,704	36,190	1,789.65	1,993.71	1,654.72
Van Wert	56,749	37,244	19,505	55,125	47,555	2,159.97	1,954.08	1,633.14
Vinton	12,351	5,571	7,280	13,779	9,821	1,249.25	1,141.14	749.92
Warren	41,926	26,302	15,624	39,903	33,330	1,524.58	1,533.03	1,360.58
Washington	62,802	38,316	24,486	56,507	42,473	1,479.89	1,312.61	935.08
Wayne	105,469	59,170	46,299	87,262	63,815	2,225.08	2,068.22	1,674.09
Williams	48,362	31,331	17,531	47,690	39,596	2,009.46	1,936.75	1,566.55
Wood	118,468	76,567	41,901	97,382	82,976	2,336.65	2,169.24	1,790.97
Wyandot	44,277	26,092	18,185	45,959	38,897	2,325.96	2,359.16	1,873.63

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1930, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX									AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1930							1922	1912	1930	1922	1912
	Total	State	County	Cities and villages	School districts	Townships	Other civil divisions					
State total	$302,861	$5,378	$61,067	$81,400	$140,982	$13,046	$988	$224,423	$76,697	$2.25	$2.16	$1.18
Adams	384	7	118	29	187	43	------	344	134	2.27	2.13	1.04
Allen	2,804	53	572	780	1,235	164	------	2,492	840	2.11	2.24	1.03
Ashland	1,232	24	321	162	584	141	------	1,006	389	2.04	1.86	1.01
Ashtabula	3,181	58	767	425	1,588	343	------	2,562	942	2.19	1.98	1.14
Athens	1,121	20	329	99	568	105	------	1,032	409	2.28	2.27	1.18
Auglaize	894	21	212	105	478	78	------	1,008	537	1.70	1.92	1.23
Belmont	2,677	44	739	375	1,235	284	------	2,154	824	2.45	2.04	1.16
Brown	408	9	142	29	237	51	------	465	204	2.15	2.07	.98
Butler	4,764	97	947	1,446	2,162	112	------	2,965	1,124	1.92	1.91	1.01
Carroll	503	9	143	37	242	72	------	455	167	2.28	1.92	1.06
Champaign	859	20	198	113	465	63	------	1,021	465	1.74	1.98	1.05
Clark	3,100	67	547	714	1,663	109	------	2,391	1,021	1.84	1.71	1.16
Clermont	714	11	240	55	347	61	------	689	287	2.50	2.49	1.13
Clinton	811	15	246	82	388	80	------	854	331	2.16	2.09	.98
Columbiana	2,824	49	646	587	1,346	197	------	2,466	972	2.30	2.27	1.08
Coshocton	947	20	276	83	481	87	------	997	357	1.89	2.27	1.04
Crawford	1,665	31	325	281	838	190	------	1,544	541	2.17	2.19	1.00
Cuyahoga	77,048	1,166	13,523	25,957	35,573	71	758	49,182	13,777	2.64	2.43	1.53
Darke	1,427	29	309	135	756	198	------	1,518	723	2.01	1.83	1.07
Defiance	846	18	214	99	373	142	------	964	312	1.90	2.16	.85
Delaware	963	19	208	112	508	116	------	1,036	434	2.08	2.12	1.07
Erie	1,851	41	492	360	773	185	------	1,673	570	1.83	2.09	.91
Fairfield	1,426	31	312	176	788	119	------	1,457	522	1.83	1.96	.90
Fayette	755	19	189	87	387	73	------	788	309	1.61	1.73	.83
Franklin	15,797	289	3,358	4,533	7,436	181	------	11,815	3,841	2.19	2.39	1.21
Fulton	887	20	157	96	431	183	------	833	391	1.78	1.82	1.07
Gallia	443	8	156	31	227	21	------	394	194	2.22	2.37	1.37
Geauga	775	13	211	45	364	142	------	542	186	2.39	2.13	1.11
Greene	1,085	23	258	124	595	85	------	1,065	482	1.89	2.07	1.15
Guernsey	1,159	20	332	142	560	105	------	1,010	392	2.33	2.18	1.09
Hamilton	29,977	556	6,464	11,458	11,330	169	------	19,731	9,113	2.16	2.23	1.48
Hancock	1,847	42	398	266	904	237	------	1,485	662	1.74	1.55	1.05
Hardin	1,057	22	302	154	499	80	------	1,089	555	1.89	1.92	1.15
Harrison	650	13	183	57	300	97	------	709	261	1.96	1.89	.99
Henry	1,036	20	329	47	396	244	------	817	456	2.06	1.80	1.23
Highland	658	13	166	64	347	68	------	743	290	2.00	2.04	.96
Hocking	658	12	207	61	309	69	------	622	202	2.29	2.10	.98
Holmes	636	14	188	24	295	115	------	622	210	1.76	1.81	.87
Huron	1,602	28	404	236	696	238	------	1,469	614	2.28	2.20	1.05
Jackson	577	9	169	98	254	47	------	474	230	2.59	2.26	1.32
Jefferson	3,263	67	833	571	1,602	190	------	2,363	876	1.94	2.10	1.14
Knox	1,102	22	355	119	479	127	------	1,062	418	1.99	1.95	.89
Lake	2,680	49	678	313	1,379	261	------	1,518	392	2.19	1.68	.78
Lawrence	1,032	17	259	167	543	46	------	855	345	2.39	2.09	1.15
Licking	2,205	44	471	411	1,093	186	------	1,964	803	1.99	1.81	.97
Logan	1,070	22	257	104	603	84	------	1,009	460	1.96	2.00	1.09
Lorain	5,180	100	838	1,370	2,656	216	------	4,084	1,258	2.06	2.31	1.05
Lucas	17,951	277	3,498	6,918	6,979	279	------	11,458	3,915	2.60	2.14	1.50
Madison	768	16	226	60	395	71	------	966	378	1.95	2.05	.93
Mahoning	11,140	206	1,741	3,175	5,265	523	230	8,048	2,126	2.16	1.81	1.05

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1930, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX									AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1930							1922	1912	1930	1922	1912
	Total	State	County	Cities and villages	School districts	Townships	Other civil divisions					
Marion	$1,742	$34	$216	$400	$923	$79	------	$1,684	$644	$2 02	$2 16	$1.13
Medina	1,438	25	301	114	748	100	------	1,178	389	2.35	2.00	1.00
Meigs	553	9	195	55	236	58	------	486	213	2.55	2.29	1.31
Mercer	813	19	210	72	382	•130	------	984	367	1.68	1.97	.92
Miami	2,037	39	524	357	1,023	94	------	1,680	684	2 06	2.00	1.02
Monroe	476	8	151	25	216	76	------	486	211	2.40	2.04	1.10
Montgomery	12,901	216	1,894	4,392	6,168	231	------	8,632	2,558	2.39	2.74	1.24
Morgan	377	6	138	18	157	58	------	414	162	2 40	2.29	1.12
Morrow	529	10	117	38	290	74	------	578	259	2.05	2 01	1.03
Muskingum	2,273	46	579	377	1,124	147	------	1,758	648	1.96	2.19	1.07
Noble	358	6	95	11	168	78	------	401	149	2.47	2.31	1.03
Ottawa	909	21	167	93	455	173	------	815	324	1.72	1.74	.92
Paulding	542	13	135	23	308	63	------	690	309	1.69	1.79	.89
Perry	828	14	245	93	394	82	------	944	299	2.46	2 52	1.08
Pickaway	1,045	27	274	105	536	103	------	951	374	1.54	1.67	.79
Pike	384	7	155	12	186	24	------	304	113	2 15	1.92	1.04
Portage	1,672	30	360	227	909	146	------	1,432	468	2.23	2.11	.96
Preble	959	19	254	67	507	112	------	834	394	2.01	1.76	.99
Putnam	783	19	111	56	389	208	------	827	391	1 62	1.76	.94
Richland	2,835	55	670	584	1,307	219	------	2,002	704	2.05	1.97	1.08
Ross	1,196	27	277	148	639	105	------	1,025	470	1.77	1.73	.97
Sandusky	1,639	34	360	224	824	197	------	1,348	577	1.91	1.82	.94
Scioto	2,727	48	574	647	1,313	145	------	1,803	554	2.28	2.12	1.13
Seneca	1,744	38	360	344	761	241	------	1,538	619	1 84	1.96	.90
Shelby	894	22	144	118	515	95	------	888	367	1.61	1.83	.97
Stark	9,577	203	1,721	2,435	4,770	448	------	7,245	1,653	1.89	2.13	1.04
Summit	15,351	225	2,264	5,089	7,501	272	------	10,439	1,956	2.73	2.36	1.26
Trumbull	5,568	103	963	930	3,040	532	------	4,397	927	2.17	2.06	1 07
Tuscarawas	2,257	46	614	863	1,095	140	------	1,929	628	2.00	1.96	.91
Union	679	14	225	38	352	50	------	866	426	1.98	2.08	1.18
Van Wert	922	23	130	96	540	124	------	932	484	1.62	1.69	1 02
Vinton	277	5	91	14	131	36	------	239	113	2.16	1.73	1.15
Warren	859	17	260	69	422	91	------	835	336	2.05	2.09	1 01
Washington	1,289	25	380	148	618	118	------	1,090	455	2.05	1.93	1.07
Wayne	1,975	42	491	232	947	263	------	1,570	584	1.87	1.80	.92
Williams	857	19	195	98	417	128	------	845	365	1.75	1.77	92
Wood	2,250	47	468	165	1,137	433	------	1,656	928	1.90	1.70	1 12
Wyandot	847	18	208	61	395	165	------	828	354	1.91	1.82	.91

OKLAHOMA

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Oklahoma relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies for the State government, the 77 counties, the 483 cities and towns, the 4,836 school districts, and the 956 townships, or a total of 6,353 political units that have power to levy taxes or incur debt.

The data for Oklahoma were compiled largely from reports on file in the office of the State auditor, Oklahoma City, Okla.

Fiscal year.—For Oklahoma, the fiscal year reported for the State government is that ending June 30, 1931; for the cities of Muskogee, Oklahoma City, and Tulsa, the fiscal year is that ending June 30, 1932; while the statistics for the counties, the cities and towns of less than 30,000 population, the school districts, and the townships, are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Oklahoma on January 1, 1932, was 2,433,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1931.—The following statement discloses that for Oklahoma the aggregate of governmental costs, including those for capital outlays, is in excess of the revenue receipts. This excess of governmental costs over revenue receipts was 9 percent for the State government, 15 percent for the counties, 2.9 percent for the cities and towns, 24.2 percent for the school districts, and 17.5 percent for the townships.

Although the aggregate of governmental costs, including those for capital outlays, is $15,145,139 more than the revenue receipts, the revenue receipts exceed governmental costs, exclusive of capital outlays, by $16,442,847.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING-FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Percent of total	Total	Percent of total	Total	Percent of total	Total	Percent of total
Total	$116,490,808	100.0	$131,635,947	100.0	$194,084,886	100.0	$68,943,951	100.0
State government	39,674,786	34.1	43,260,711	32.9	11,438,153	5.9	6,151,178	8.9
Counties	20,382,038	17.5	23,432,034	17.8	43,570,197	22.4	15,681,390	22.7
Cities and towns	23,173,973	19.9	23,855,367	18.1	77,855,111	40.1	13,364,486	19.4
School districts	30,132,923	25.9	37,414,051	28.4	53,388,067	27.5	29,454,068	42.7
Townships	3,127,088	2.7	3,673,784	2.8	7,833,358	4.0	4,292,829	6.2

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Oklahoma and all subdivisions of the State amounted to $116,490,808, or an average of $47.88 for each person in the State. Of this amount $39,674,786 was for the State, $20,382,038 for the counties, $23,173,973 for the cities and towns, $30,132,923 for the school districts, and $3,127,088 for the townships. The revenues collected include $52,657,875, general property taxes; $1,001,646, special taxes; $18,831,093, licenses and permits; $3,012,640, special assessments; $19,277,203, subventions, donations, and pension assessments; $5,523,182, interest, rents, and highway privileges; $7,846,283, earnings of public service enterprises; $7,287,741, earnings of general departments; and $1,053,145, fines, forfeits, and escheats. Receipts from poll taxes are included with general property taxes. Of the $19,277,203 classified as subventions, donations, and pension assessments, $6,397,044 represents subventions by the Federal Government to the State, principally for highways.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities and towns having a population of 2,500 and over.

The combined total of general property taxes and poll taxes of the State, the counties, and the cities and towns having a population of 2,500 and over amounted to $12,307,000 in 1912, $19,328,000 in 1922, and $25,801,960 in 1931, this being an increase of 33.5 percent from 1922 to 1931, and of 109.7 percent from 1912 to 1931. Special taxes amounted to $6,000 in 1912, $1,000,000 in 1922, and $1,001,646 in 1931. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to $647,000 in 1912, $6,904,000 in 1922, and $18,707,950 in 1931. Special assessments amounted to $1,858,000 in 1912, $1,618,000 in 1922, and $3,008,564 in 1931.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Oklahoma and all subdivisions of the State for 1931 amounted to $131,635,947, or an average expenditure of $54.10 per person. Of the total amount expended, $43,260,711 was disbursed by the State government; $23,432,034 by the counties; $23,855,367 by the cities and towns; $37,414,051 by the school districts; and $3,673,784 by the townships. The total comprises $83,455,357 for operation and maintenance of general departments; $4,125,089 for operation and maintenance of public service enterprises; $12,467,515 for interest on debt; and $31,587,986 for outlays or permanent improvements.

The payments for operation and maintenance of general departments are distributed as follows: General government, $8,959,267; protection to person and property, $6,266,601; health and sanitation, $1,660,501; development and conservation of natural resources by State government, $679,034; highways, $12,936,013; charities, hospitals, and corrections, $6,811,582; schools, $42,562,872; libraries, $327,023; recreation, $949,675; and miscellaneous, $2,302,789. Expenditures for maintenance of schools other than schools of the State government may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data for Oklahoma were limited to the State, counties, and cities and towns with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1931 the payments for operation and maintenance of general departments and public-service enterprises of the State, counties, and cities and towns having a population of 2,500 and over increased from $12,293,000 to $53,803,402, or 337.7 percent; interest payments, from $2,446,000 to $6,823,432, or 179 percent; and outlay payments, from $3,833,000 to $26,335,433, or 587.1 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the cities and towns, the school districts, and the townships, by counties.

Table 6 presents for the individual cities and towns, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking-fund assets for the year 1931. The aggregate debt of the cities and towns in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1931, 1922, and 1912, covering the gross debt less sinking-fund assets—total and per capita—of the government of the State, the counties, the cities and towns, the school districts, and the townships. The amounts shown opposite the name of each county represent the combined debt of the county government and all minor civil divisions of the county.

For 1931 the combined gross debt of Oklahoma and all subdivisions of the State less sinking-fund assets set aside to meet such debt was $194,084,886, or an average per capita of $79.77. In 1922 the average per capita was $61.75, and in 1912, $31.32.

Of the total debt reported for 1931, $11,438,153 was for the State government; $43,570,197 for the counties; $77,855,111 for the cities and towns; $53,388,067 for the school districts; and $7,833,358 for the townships.

The gross debt of the State government, less sinking-fund assets, increased 138.4 percent from 1922 to 1931 and 65 percent from 1912 to 1931. Similar debt for all minor civil divisions combined increased 45.9 percent from 1922 to 1931 and 239.6 percent from 1912 to 1931.

ASSESSED VALUATIONS

In Oklahoma real property is listed and assessed in each odd year, except in cases where such property becomes taxable between a 2-year period, or where the value of property has increased. All other property is listed and assessed each year. All property is listed to the owner thereof on January 1, and is assessed at its fair cash value or the estimated price it would bring at a fair voluntary sale.

County assessors, who are elected every 2 years, list all taxable property in their respective counties. The township trustee of each municipal township, by virtue of his office, is the assessor of his township.

The assessed valuation of all property in Oklahoma subject to levies of the general property tax was $1,753,601,248 in 1931 as compared with $1,687,490,000 in 1922 and $1,193,656,000 in 1912. The per capita assessed valuation increased from $615.68 in 1912 to $801.76 in 1922, and decreased to $720.76 in 1931.

TAX LEVIES

In Oklahoma the county treasurers, who are elected for 2 years, are collectors of all taxes in their respective counties. One half of all taxes levied upon an ad valorem basis becomes due on November 1, and if not paid on or before the first day of January, the entire tax becomes delinquent. If the first half is paid by January 1, the second half is not delinquent until June 15, following.

The total levies of the general property tax for the State and all subdivisions were $19,705,000 for 1912, $54,079,000 for 1922, and $68,943,951 for 1931, this being a per capita of $10.16, $25.69, and $28.34, respectively.

Of the total levies reported for 1931, $6,151,178 was for the State government; $15,681,390 for the counties; $13,364,486 for the cities and towns; $29,454,068 for the school districts; and $4,292,829 for the townships. The average rate of levy per $100 of the assessed valuation was $1.65 for 1912, $3.20 for 1922, and $3.93 for 1931.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special	Licenses and permits							
Grand total	2,433,000	$116,491	$47.88	$72,491	[2] $52,658	$1,002	$18,831	$3,012	$1,053	$19,228	$349	$5,524	$7,288	$7,846
State government	(1)	39,675	16.44	23,545	4,777	[3] 957	17,811	2,285	9	6,397	42	3,046	4,351	
Counties	2,433,000	20,382	8.38	11,622	11,413	45	164		720	6,804	4	363	863	
Cities and towns	1,177,674	23,174	19.68	12,352	11,396		856	727	318		3	1,492	536	7,846
School districts		30,133	(4)	22,019	22,019					6,027		551	1,536	
Townships		3,127	(4)	3,053	3,053							72	2	
ADAIR	14,900	252	16.91	124	123		1		2	107		5	7	7
County	14,900	69	4.63	32	32				1	28		3	5	
Cities and towns	2,410	23	9.54	13	12		1		1			1	1	7
School districts		147	(4)	66	66					79		1	1	
Townships		13	(4)	13	13									
ALFALFA	15,228	608	39.93	395	394		1		3	103		14	17	76
County	15,228	161	10.57	91	91				3	54		4	9	
Cities and towns	5,868	116	19.77	35	34		1					4	1	76
School districts		298	(4)	236	236					49		6	7	
Townships		33	(4)	33	33									
ATOKA	14,533	315	21.67	203	200		3		2	85		14	6	5
County	14,533	112	7.71	66	65		1		1	38		2	5	
Cities and towns	2,688	29	10.79	22	20		2		1				1	5
School districts		156	(4)	97	97					47		12		
Townships		18	(4)	18	18									
BEAVER	11,452	376	32.83	259	258		1			92		8	14	3
County	11,452	162	14.15	77	77					68		5	12	
Cities and towns	2,159	11	5.09	6	5		1					2		3
School districts		177	(4)	150	150					24		1	2	
Townships		26	(4)	26	26									

See *footnotes* at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special	Licenses and permits							
BECKHAM	30,700	$578	$18.83	$342	$334		$8		$5	$126		$20	$25	$60
County	30,700	170	5.54	84	83		1		3	65		3	15	
Cities and towns	12,277	132	10.75	53	51		7		2			11	1	60
School districts		255	(4)	180	180					61		5	9	
Townships		21	(4)	20	20							1		
BLAINE	21,200	550	25.94	373	370		3		7	109		8	16	37
County	21,200	182	8.58	109	109				6	57		1	9	
Cities and towns	6,482	104	16.04	60	57		3		1			5	1	37
School districts		232	(4)	172	172					52		2	6	
Townships		32	(4)	32	32									
BRYAN	32,277	768	23.79	486	473		13		14	185		12	17	54
County	32,277	235	7.28	154	144		10		12	63			6	
Cities and towns	10,524	118	11.21	56	53		3		2			5	1	54
School districts		385	(4)	246	246					122		7	10	
Townships		30	(4)	30	30									
CADDO	53,600	1,198	22.35	768	763		5		9	232		13	59	117
County	53,600	395	7.37	264	264				4	93		1	33	
Cities and towns	15,483	220	14.21	89	84		5		5			8	1	117
School districts		527	(4)	361	361					139		3	24	
Town ships		56	(4)	54	54							1	1	
CANADIAN	29,100	854	29.35	590	579		11	$12	16	125		21	25	65
County	29,100	256	8.80	158	156		2		12	76		1	9	
Cities and towns	11,637	211	18 13	112	103		9	12	4			17	1	65
School districts		346	(4)	279	279					49		3	15	
Townships		41	(4)	41	41									

CARTER	41,600	1,336	32.12	789	774		15	34	18	250		38	33	174
County	41,600	389	9.35	211	211				12	144		10	12	
Cities and towns	20,834	389	18.67	148	133		15	34	6			14	13	174
School districts		501	[4]	376	376					106		12	7	
Townships		57	[4]	54	54							2	1	
CHEROKEE	17,470	290	16.60	145	144		1		3	84		4	4	50
County	17,470	93	5.32	50	50				3	35		1	4	
Cities and towns	2,495	78	31.26	26	25		1					2		50
School districts		113	[4]	63	63					49		1		
Townships		6	[4]	6	6									
CHOCTAW	24,142	516	21.37	354	350		4	1	11	101		5	11	33
County	24,142	187	7.75	125	124		1		7	48		1	6	
Cities and towns	7,109	112	15.75	70	67		3	1	4			3	1	33
School districts		193	[4]	135	135					53		1	4	
Townships		24	[4]	24	24									
CIMARRON	5,700	275	48.25	186	184		2		3	78		1	7	
County	5,700	144	25.26	71	71				3	65			5	
Cities and towns	1,606	6	3.74	6	4		2							
School districts		104	[4]	88	88					13		1	2	
Townships		21	[4]	21	21									
CLEVELAND	25,900	688	26.56	432	424		8		10	98		20	28	100
County	25,900	190	7.34	114	114				8	56		1	11	
Cities and towns	12,237	193	15.77	76	68		8		2			15		100
School districts		280	[4]	217	217					42		4	17	
Townships		25	[4]	25	25									
COAL	11,521	300	26.04	206	205		1	1	4	61		9	9	10
County	11,521	100	8.68	77	77				3	14		4	2	
Cities and towns	2,561	35	13.67	20	19		1	1	1			3		10
School districts		142	[4]	87	87					47		1	7	
Townships		23	[4]	22	22							1		
COMANCHE	35,600	759	21.32	439	423	$1	15		14	153		40	35	78
County	35,600	199	5.59	82	78	1	3		9	92		6	10	
Cities and towns	15,434	243	15.74	127	115		12		5			31	2	78
School districts		287	[4]	200	200					61		3	23	
Townships		30	[4]	30	30									
COTTON	15,442	372	24.09	250	249		1	1	3	82		6	20	10
County	15,442	99	6.41	47	47				3	43		1	5	
Cities and towns	4,029	62	15.39	48	47		1	1				3		10
School districts		190	[4]	135	135					39		1	15	
Townships		21	[4]	20	20							1		

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special	Licenses and permits							
CRAIG	18,052	$442	$24.48	$299	$296	----	$3	----	$7	$85	----	$5	$45	$1
County	18,052	163	9.03	103	103	----	----	----	7	47	----	----	6	----
Cities and towns	4,982	63	12.65	58	55	----	3	----	----	----	----	3	1	1
School districts	----	179	(4)	101	101	----	----	----	----	38	----	2	38	----
Townships	----	37	(4)	37	37	----	----	----	----	----	----	----	----	----
CREEK	64,400	1,251	19.43	506	480	----	26	----	23	413	----	56	99	154
County	64,400	383	5.95	107	102	----	5	----	14	213	----	12	37	----
Cities and towns	28,282	336	11.88	142	121	----	21	----	9	----	----	18	13	154
School districts	----	493	(4)	224	224	----	----	----	----	200	----	20	49	----
Townships	----	39	(4)	33	33	----	----	----	----	----	----	6	----	----
CUSTER	29,000	685	23.62	437	429	----	8	$14	9	93	----	58	32	42
County	29,000	214	7.38	125	123	----	2	----	5	58	----	18	8	----
Cities and towns	39,611	173	4.37	74	68	----	6	14	4	----	----	32	7	42
School districts	----	267	(4)	208	208	----	----	----	----	35	----	7	17	----
Townships	----	31	(4)	30	30	----	----	----	----	----	----	1	----	----
DELAWARE	15,600	229	14.68	100	100	----	----	----	4	92	----	5	28	----
County	15,600	73	4.68	34	34	----	----	----	4	33	----	1	1	----
Cities and towns	804	3	3.73	3	3	----	----	----	----	----	----	----	----	----
School districts	----	144	(4)	55	55	----	----	----	----	59	----	3	27	----
Townships	----	9	(4)	8	8	----	----	----	----	----	----	1	----	----
DEWEY	13,400	323	24.10	207	205	----	2	----	2	81	----	6	22	5
County	13,400	97	7.24	47	46	----	1	----	2	40	----	1	7	----
Cities and towns	2,800	24	8.57	17	16	----	1	----	----	----	----	1	1	5
School districts	----	177	(4)	118	118	----	----	----	----	41	----	4	14	----
Townships	----	25	(4)	25	25	----	----	----	----	----	----	----	----	----

ELLIS	10,541	346	32.82	244	242				3	61		2	20	16
County	10,541	121	11.48	71	70		1		3	41		1	5	
Cities and towns	3,097	40	12.92	24	23		1							16
School districts		163	(4)	127	127					20		1	15	
Townships		22	(4)	22	22									
GARFIELD	47,000	1,707	36.32	1,259	1,220	$1	38		18	172		39	65	154
County	47,000	420	8.94	271	254	1	16		12	111		10	16	
Cities and towns	32,485	655	20.16	471	449		22		6			16	8	154
School districts		582	(4)	467	467					61		13	41	
Townships		50	(4)	50	50									
GARVIN	31,401	777	24.74	501	499		2		8	118		22	35	93
County	31,401	188	5.99	105	105				7	64		2	10	
Cities and towns	10,382	182	17.53	78	76		2		1			8	2	93
School districts		344	(4)	255	255					54		12	23	
Townships		63	(4)	63	63									
GRADY	50,000	1,270	25.40	892	885		7		19	206		24	50	79
County	50,000	347	6.94	212	211		1		14	103		2	16	
Cities and towns	18,953	276	14.56	173	167		6		5			8	11	79
School districts		577	(4)	438	438					103		13	23	
Townships		70	(4)	69	69							1		
GRANT	14,150	559	39.51	376	373	1	2		5	95		9	37	37
County	14,150	159	11.24	83	82	1			5	65			6	
Cities and towns	4,086	81	19.82	38	36		2					6		37
School districts		264	(4)	200	200					30		3	31	
Townships		55	(4)	55	55									
GREER	21,000	453	21.57	238	234		4		9	117		16	8	65
County	21,000	105	5.00	50	49		1		6	45			4	
Cities and towns	6,746	106	15.71	24	21		3		3			13	1	65
School districts		224	(4)	146	146					72		3	3	
Townships		18	(4)	18	18									
HARMON	14,300	292	20.42	189	186		3		3	68		5	6	21
County	14,300	85	5.94	48	46		2		3	30		1	3	
Cities and towns	3,281	55	16.76	29	28		1					3	2	21
School districts		139	(4)	99	99					38		1	1	
Townships		13	(4)	13	13									
HARPER	7,800	264	33.85	165	163		2		4	59		2	12	22
County	7,800	97	12.44	49	48		1		4	38		1	5	
Cities and towns	2,336	33	14.13	10	9		1						1	22
School districts		110	(4)	82	82					21		1	6	
Townships		24	(4)	24	24									

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special	Licenses and permits							
HASKELL	16,216	$299	$18.44	$169	$168		$1		$3	$93		$12	$15	$7
County	16,216	96	5.92	46	46				3	31		11	5	
Cities and towns	3,382	22	6.51	14	13		1					1		7
School districts		159	(4)	87	87					62			10	
Townships		22	(4)	22	22									
HUGHES	31,100	999	32.12	630	622		8		15	193		28	33	100
County	31,100	314	10.10	214	210		4		11	74		5	10	
Cities and towns	11,806	239	20.24	118	114		4		4			12	5	100
School districts		411	(4)	266	266					119		8	18	
Townships		35	(4)	32	32							3		
JACKSON	30,100	863	28.67	477	467		10		7	157		36	16	170
County	30,100	193	6.41	119	117		2		7	58		2	7	
Cities and towns	12,920	313	24.23	117	109		8					22	4	170
School districts		337	(4)	221	221					99		12	5	
Townships		20	(4)	20	20									
JEFFERSON	17,392	429	24.67	264	260		4		5	112		12	16	20
County	17,392	147	8.45	93	91		2		5	45			4	
Cities and towns	6,104	67	10.98	42	40		2					5		20
School districts		185	(4)	100	100					67		6	12	
Townships		30	(4)	29	29							1		
JOHNSTON	13,082	351	26.83	227	226		1		5	91		8	14	6
County	13,082	127	9.71	82	82				4	33		4	4	
Cities and towns	3,754	18	4.79	9	8		1		1			2		6
School districts		182	(4)	112	112					58		2	10	
Townships		24	(4)	24	24									

KAY	52,800	2,461	46.61	1,184	1,152	$1	31	$9	30	271		65	99	803
County	52,800	440	8.33	236	229	1	6		18	165		3	18	
Cities and towns	34,894	1,130	32.38	261	236		25	9	12			41	4	803
School districts		779	(4)	576	576					106		20	77	
Townships		112	(4)	111	111							1		
KINGFISHER	16,000	558	34.88	337	334		3		8	86		12	36	79
County	16,000	157	9.81	84	83		1		8	58			7	
Cities and towns	4,432	136	30.69	47	45		2					9	1	79
School districts		240	(4)	181	181					28		3	28	
Townships		25	(4)	25	25									
KIOWA	30,700	713	23.22	473	468		5		9	117		29	34	51
County	30,700	196	6.38	116	114		2		8	65		1	6	
Cities and towns	10,383	168	16.18	98	95		3		1			17	1	51
School districts		313	(4)	224	224					52		10	27	
Townships		36	(4)	35	35							1		
LATIMER	11,184	240	21.46	149	147		2		2	64		9	11	5
County	11,184	83	7.42	48	48				2	27		3	3	
Cities and towns	1,984	25	12.60	19	17		2					1		5
School districts		111	(4)	63	63					37		3	8	
Townships		21	(4)	19	19							2		
LE FLORE	42,900	730	17.02	437	433		4		6	215		13	18	41
County	42,900	221	5.15	118	117		1		5	87		3	8	
Cities and towns	10,859	101	9.30	56	53		3		1			3		41
School districts		354	(4)	212	212					128		4	10	
Townships		54	(4)	51	51							3		
LINCOLN	33,800	1,118	33.08	839	829		10	1	13	166		21	47	31
County	33,800	458	13.55	333	329		4		11	95		3	16	
Cities and towns	9,974	121	12.13	71	65		6	1	2			13	3	31
School districts		449	(4)	345	345					71		5	28	
Townships		90	(4)	90	90									
LOGAN	27,800	797	28.67	527	518		9		15	127	$3	25	35	65
County	27,800	291	10.47	181	179		2		11	84		6	9	
Cities and towns	13,222	226	17.09	134	127		7		4		3	12	8	65
School districts		245	(4)	177	177					43		7	18	
Townships		35	(4)	35	35									
LOVE	9,639	283	29.36	200	192		8		6	52		16	1	8
County	9,639	103	10.69	65	58		7		5	25		8		
Cities and towns	1,505	29	19.27	16	15		1		1			4		8
School districts		117	(4)	85	85					27		4	1	
Townships		34	(4)	34	34									

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population[1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special	Licenses and permits							
McCLAIN	22,000	$443	$20.14	$312	$311	----	$1	----	$6	$87	----	$12	$24	$2
County	22,000	127	5.77	72	72	----	----	----	4	43	----	2	6	----
Cities and towns	5,384	37	6.87	27	26	----	1	----	2	----	----	5	1	2
School districts	----	233	(4)	169	169	----	----	----	----	44	----	3	17	----
Townships	----	46	(4)	44	44	----	----	----	----	----	----	2	----	----
McCURTAIN	34,759	642	18.47	389	386	----	3	----	10	213	----	17	13	----
County	34,759	254	7.31	150	150	----	----	----	6	84	----	8	6	----
Cities and towns	6,019	45	7.48	38	35	----	3	----	4	----	----	3	----	----
School districts	----	299	(4)	158	158	----	----	----	----	129	----	5	7	----
Townships	----	44	(4)	43	43	----	----	----	----	----	----	1	----	----
McINTOSH	24,924	493	19.78	291	288	----	3	----	10	141	----	16	20	15
County	24,924	141	5.66	76	75	----	1	----	10	49	----	1	5	----
Cities and towns	4,925	68	13.81	44	42	----	2	----	----	----	----	9	----	15
School districts	----	252	(4)	140	140	----	----	----	----	92	----	5	15	----
Townships	----	32	(4)	31	31	----	----	----	----	----	----	1	----	----
MAJOR	12,206	394	32.28	244	241	----	3	----	5	72	----	17	17	39
County	12,206	132	10.81	74	73	----	1	----	5	43	----	3	7	----
Cities and towns	2,894	78	26.95	29	27	----	2	----	----	----	----	10	----	39
School districts	----	160	(4)	117	117	----	----	----	----	29	----	4	10	----
Townships	----	24	(4)	24	24	----	----	----	----	----	----	----	----	----
MARSHALL	11,026	293	26.57	174	173	----	1	$1	5	64	----	7	27	15
County	11,026	97	8.80	61	61	----	----	----	5	27	----	1	3	----
Cities and towns	3,108	54	17.37	34	33	----	1	1	----	----	----	2	2	15
School districts	----	121	(4)	59	59	----	----	----	----	37	----	3	22	----
Townships	----	21	(4)	20	20	----	----	----	----	----	----	1	----	----

MAYES	18,100	315	17.40	183	180		3		6	93		4	16	13
County	18,100	101	5.58	51	50		1		6	39			5	
Cities and towns	3,926	33	8.41	19	17		2					1		13
School districts		157	(1)	90	90					54		2	11	
Townships		24	(1)	23	23							1		
MURRAY	12,410	353	28.44	246	244		2		4	51		13	18	21
County	12,410	94	7.57	56	56				3	28		5	2	
Cities and towns	6,373	80	12.55	48	46		2		1			6	4	21
School districts		163	(1)	126	126					23		2	12	
Townships		16	(1)	16	16									
MUSKOGEE	67,200	2,440	36.31	1,748	1,714		34		21	212		119	131	209
County	67,200	589	8.76	427	423		4		15	120		7	20	
Cities and towns	39,137	1,011	25.80	628	598		30		6			81	87	209
School districts		800	(1)	653	653					92		31	24	
Townships		40	(1)	40	40									
NOBLE	15,400	564	36.62	345	342		3		7	82		14	18	98
County	15,400	193	12.53	123	122		1		7	56		1	6	
Cities and towns	5,884	139	23.62	31	29		2					10		98
School districts		191	(1)	150	150					26		3	12	
Townships		41	(1)	41	41									
NOWATA	13,611	437	32.11	284	281		3		4	93		13	20	23
County	13,611	166	12.20	103	101		2		4	52		1	6	
Cities and towns	4,832	64	13.25	32	31		1					9		23
School districts		188	(1)	130	130					41		3	14	
Townships		19	(1)	19	19									
OKFUSKEE	29,700	671	22.59	422	416		6		16	112		25	23	73
County	29,700	227	7.64	112	111		1		14	80		11	10	
Cities and towns	7,796	157	20.14	71	66		5		2			11		73
School districts		246	(1)	198	198					32		3	13	
Townships		41	(1)	41	41									
OKLAHOMA	239,700	10,425	43.49	6,369	6,060	$15	294	482	194	1,236		724	357	1,063
County	239,700	2,169	9.05	1,124	1,078	15	31		90	770		86	99	
Cities and towns	201,853	4,655	23.06	2,212	1,949		263	482	104			582	212	1,063
School districts		3,507	(1)	2,939	2,939					466		56	46	
Townships		94	(1)	94	94									
OKMULGEE	56,800	1,750	30.81	1,221	1,201		20		29	226		55	41	178
County	56,800	494	8.70	323	317		6		21	124		11	15	
Cities and towns	29,797	566	19.00	354	340		14		8			26		178
School districts		642	(1)	496	496					102		18	26	
Townships		48	(1)	48	48									

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	*Earnings* of general departments	Earnings of public-service enterprises
				Total	General property	Special	Licenses and permits							
OSAGE	49,200	$2,402	$48.82	$1,584	$1,565	$2	$17		$35	$413		$67	$33	$270
County	49,200	689	14.00	387	380	2	5		24	248		17	13	
Cities and towns	18,594	475	25.55	170	158		12		11			24		270
School districts		1,064	(4)	858	858					165		21	20	
Townships		174	(4)	169	169							5		
OTTAWA	38,542	1,029	26.70	632	607	16	9	$3	10	181		19	23	161
County	38,542	231	5.99	143	127	16			7	73		2	6	
Cities and towns	23,130	334	14.44	159	150		9	3	3			8		161
School districts		429	(4)	296	296					108		8	17	
Townships		35	(4)	34	34							1		
PAWNEE	20,000	646	32.30	380	376		4		9	108		19	24	106
County	20,000	196	9.80	115	114		1		8	63		4	6	
Cities and towns	8,658	165	19.06	49	46		3		1			8	1	106
School districts		241	(4)	173	173					45		6	17	
Townships		44	(4)	43	43							1		
PAYNE	38,100	1,567	41.13	916	904	1	11		28	147		39	110	327
County	38,100	450	11.81	332	329	1	2		21	87		1	9	
Cities and towns	19,940	543	27.23	164	155		9		7			32	13	327
School districts		497	(4)	344	344					60		5	88	
Townships		77	(4)	76	76							1		
PITTSBURG	50,778	1,288	25.37	848	833	1	14	2	18	219		57	55	89
County	50,778	342	6.74	238	237	1			12	80		2	10	
Cities and towns	23,694	327	13.80	199	185		14	2	6			28	3	89
School districts		567	(4)	362	362					139		24	42	
Townships		52	(4)	49	49							3		

PONTOTOC	32,700	860	26.30	504	499		5		13	198		14	67	64
County	32,700	197	6.02	97	97				8	80		4	8	
Cities and towns	15,095	235	15.57	154	149		5		5			9	3	64
School districts		398	(4)	223	223					118		1	56	
Townships		30	(4)	30	30									
POTTAWATOMIE	70,100	1,851	26.41	1,041	1,000		41	8	30	456		39	53	224
County	70,100	446	6.36	153	147		6		20	240		13	20	
Cities and towns	36,108	578	16.01	314	279		35	8	10			16	6	224
School districts		759	(4)	507	507					216		9	27	
Townships		68	(4)	67	67							1		
PUSHMATAHA	14,744	291	19.74	153	151		2		2	93		12	24	7
County	14,744	93	6.31	43	43				2	44		1	3	
Cities and towns	2,502	17	6.79	8	6		2					2		7
School districts		151	(4)	76	76					49		5	21	
Townships		30	(4)	26	26							4		
ROGER MILLS	14,800	327	22.09	211	208		3		4	87		8	11	6
County	14,800	110	7.43	56	55		1		4	40		2	8	
Cities and towns	2,131	39	18.30	32	30		2					1		6
School districts		147	(4)	94	94					47		3	3	
Townships		31	(4)	29	29							2		
ROGERS	19,200	654	34.06	396	392		4		8	99		15	17	119
County	19,200	201	10.47	130	129		1		8	52		5	6	
Cities and towns	6,370	181	28.41	55	52		3					7		119
School districts		223	(4)	162	162					47		3	11	
Townships		49	(4)	49	49									
SEMINOLE	89,100	2,166	24.31	983	946		37		45	886	$4	39	87	122
County	89,100	845	9.48	275	269		6		23	499	4	18	26	
Cities and towns	28,251	332	11.75	163	132		31		22			6	19	122
School districts		883	(4)	451	451					387		3	42	
Townships		106	(4)	94	94							12		
SEQUOYAH	19,505	411	21.07	251	249		2	1	3	96		9	21	30
County	19,505	131	6.72	87	86		1		2	38			4	
Cities and towns	3,998	59	14.76	25	24		1	1	1			1	1	30
School districts		192	(4)	111	111					58		7	16	
Townships		29	(4)	28	28							1		
STEPHENS	34,500	991	28.72	580	573	1	6	5	20	166		21	46	153
County	34,500	227	6.58	115	113	1	1		17	81		2	12	
Cities and towns	13,983	308	22.02	125	120		5	5	3			12	10	153
School districts		420	(4)	306	306					85		5	24	
Townships		36	(4)	34	34							2		

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special	Licenses and permits							
TEXAS	14,100	$618	$43.83	$408	$403	----	$5	----	$9	$117	----	$8	$29	$47
County	14,100	216	15.32	110	109	----	1	----	8	84	----	----	14	----
Cities and towns	5,726	96	16.77	43	39	----	4	----	1	----	----	5	----	47
School districts	----	273	(4)	222	222	----	----	----	----	33	----	3	15	----
Townships	----	33	(4)	33	33	----	----	----	----	----	----	----	----	----
TILLMAN	24,700	778	31.50	491	487	----	4	----	7	101	----	22	34	123
County	24,700	179	7.25	110	109	----	1	----	6	54	----	2	7	----
Cities and towns	8,642	244	28.23	103	100	----	3	----	1	----	----	15	2	123
School districts	----	314	(4)	237	237	----	----	----	----	47	----	5	25	----
Townships	----	41	(4)	41	41	----	----	----	----	----	----	----	----	----
TULSA	201,000	9,836	48.94	7,431	7,274	$4	153	$140	81	802	----	171	240	971
County	201,000	1,694	8.43	1,119	1,119	4	4	----	59	444	----	5	59	----
Cities and towns	161,702	4,746	29.35	3,423	3,274	----	149	140	22	----	----	126	64	971
School districts	----	3,285	(4)	2,770	2,770	----	----	----	----	358	----	40	117	----
Townships	----	111	(4)	111	111	----	----	----	----	----	----	----	----	----
WAGONER	22,600	518	22.92	359	358	----	1	----	5	77	----	19	18	40
County	22,600	150	6.64	95	95	----	----	----	4	44	----	2	5	----
Cities and towns	5,423	91	16.78	40	39	----	1	----	1	----	----	8	2	40
School districts	----	213	(4)	165	165	----	----	----	----	33	----	4	11	----
Townships	----	64	(4)	59	59	----	----	----	----	----	----	5	----	----
WASHINGTON	27,900	1,182	42.37	800	781	----	19	10	13	120	----	38	76	125
County	27,900	280	10.04	137	135	----	2	----	7	82	----	1	53	----
Cities and towns	18,574	386	20.78	213	196	----	17	10	6	----	----	25	7	125
School districts	----	479	(4)	413	413	----	----	----	----	38	----	12	16	----
Townships	----	37	(4)	37	37	----	----	----	----	----	----	----	----	----

WASHITA	30,700	610	19.87	380	375		5	1	7	138		10	26	48
County	30,700	185	6.03	104	101		3		6	66		1	8	
Cities and towns	6,527	94	14.40	40	38		2	1	1			4		48
School districts		296	(4)	201	201					72		5	18	
Townships		35	(4)	35	35									
WOODS	17,200	567	32.97	376	370		6		6	88		12	20	65
County	17,200	183	10.64	106	105		1		6	62			9	
Cities and towns	8,014	132	16.47	58	53		5					9		65
School districts		213	(4)	174	174					26		2	11	
Townships		39	(4)	38	38							1		
WOODWARD	16,000	530	33.13	327	318	1	8	1	12	82		31	31	46
County	16,000	132	8.25	58	56	1	1		10	54		2	8	
Cities and towns	6,627	101	15.24	33	26		7	1	2			17	2	46
School districts		252	(4)	192	192					28		11	21	
Townships		45	(4)	44	44							1		

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Includes poll taxes.
[3] Comprises $226,652, inheritance taxes; $353,558, income taxes; and $376,337, other special taxes.
[4] Not computed.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931

[Revenue receipts expressed in *thousands*]

CITY OR TOWN	Estimated population [1]	REVENUE RECEIPTS										
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Licenses and permits						
Grand total	*1,177,874*	$23,174	$19.68	$12,252	[2] $11,396	$856	$727	$318	$3	$1,492	$536	$7,846
30,000 population and over	381,400	9,999	26.22	*6,054*	*5,630*	424	622	128		760	359	2,076
Oklahoma City	201,400	4,508	22.38	2,159	1,901	258	482	*103*		*575*	212	977
Tulsa	147,700	4,537	30.72	3,298	*3,160*	138	140	19		106	60	914
Muskogee	32,300	954	29.54	597	569	28		6		79	87	*185*
8,000 to 30,000 population	*281,612*	*5,611*	19.92	2,718	2,511	207	80	100	3	255	93	2,362
Enid	28,100	589	20.96	436	416	20		6		15	5	127
Shawnee	*24,500*	*416*	16.98	226	196	30	5	10		12	4	159
Ponca City	17,700	533	30.11	75	68	7		7		*10*	2	439
Okmulgee	17,097	370	21.64	236	228	*8*		5		6		123
Ardmore	*16,000*	285	17.81	112	100	12	34	5		12	5	117
Bartlesville	14,800	348	23.51	188	173	15	10	6		22	6	116
Chickasha	14,700	219	14.90	133	129	4		3		7	11	65
Seminole	13,500	134	9.93	63	45	18		13		2	6	50
Lawton	13,000	226	17.38	119	108	11		4		30	2	71
McAlester	12,000	229	19.08	142	132	10	2	5		24	2	54
Wewoka	11,900	164	13.78	79	67	12		8		3	13	61
Ada	11,800	198	16.78	134	131	3		5		6	3	50
Sapulpa	10,533	141	13.39	68	59	9		3		5	4	61
Norman	10,400	172	16.54	70	63	7		2		15		85
Blackwell	9,900	343	34.65	100	90	10	9	3		13		218
Cushing	9,800	180	18.37	77	73	4		4		11	10	78
El Reno	9,700	188	19.38	99	91	8	12	4		16	1	56
Guthrie	9,582	165	17.22	101	96	5		4	3	11	7	39
Duncan	9,200	217	23.59	82	79	3	5	2		8	9	111
Altus	9,100	279	30.66	98	91	7				21	3	157
Miami	8,300	215	25.90	80	76	4	3	1		6		125

2,500 to 8,000 population	195,654	3,825	19.55	1,573	1,471	102	21	56		276	54	1,845
Picher	7,773	62	7.98	50	47	3		1				11
Henryetta	7,694	145	18.85	86	82	4		2		20		37
Clinton	7,512	122	16.24	56	52	4	14	3		17	7	25
Durant	7,463	88	11.79	39	37	2		2		3	1	43
Holdenville	7,268	164	22.56	84	81	3		3		12	5	60
Stillwater	7,016	273	38.91	58	54	4		2		16	2	195
Sand Springs	6,674	58	8.69	50	46	4		1		5	2	
Bristow	6,619	96	14.50	43	39	4		4		6	4	39
Pawhuska	5,931	289	48.73	84	81	3		8		14		183
Elk City	5,666	78	13.77	39	36	3		1		4	1	33
Hugo	5,272	94	17.83	58	55	3	1	4		3	1	27
Alva	5,121	78	15.23	43	39	4				7		28
Woodward	5,056	77	15.23	24	18	6	1	2		16	2	32
Anadarko	5,036	127	25.22	33	31	2		4		5		85
Hobart	4,982	85	17.06	50	48	2				9		26
Drumright	4,972	55	11.06	15	9	6					5	35
Mangum	4,806	63	13.11	16	14	2		3		12	1	31
Frederick	4,568	177	38.75	59	58	1		1		14		103
Maud	4,326	47	10.86	23	22	1	3			1	2	18
Vinita	4,263	59	13.84	55	52	3				3	1	
Sulphur	4,242	61	14.38	35	34	1		1		4	4	17
Pauls Valley	4,235	71	16.77	37	36	1		1		5	1	27
Perry	4,206	115	27.34	17	16	1				9		89
Okemah	4,002	77	19.24	42	40	2		1		8		26
Claremore	3,720	141	37.90	41	39	2				5		95
Hartshorne	3,587	37	10.32	19	17	2				2		16
Edmond	3,576	96	26.85	24	21	3		1		4		67
Nowata	3,531	60	16.99	30	29	1				9		21
Hominy	3,485	56	16.07	30	27	3		1		6		19
Tonkawa	3,311	122	36.85	45	39	6		1		6		70
Poteau	3,169	35	11.04	21	20	1				3		11
Sayre	3,157	28	8.87	9	7	2				6		13
Marlow	3,084	66	21.40	22	20	2		1		2		41
Wagoner	2,994	66	22.04	25	24	1				6	2	33
Cleveland	2,959	65	21.97	18	17	1		1		4		42
Cordell	2,936	65	22.14	25	24	1	1			1		38
Hollis	2,914	50	17.16	26	25	1				3	2	19
Purcell	2,817	27	9.58	19	19			2		5	1	
Kingfisher	2,726	107	39.25	34	33	1				5	1	67
Chandler	2,717	55	20.24	27	25	2	1	1		10	2	14
Commerce	2,608	18	6.90	8	8			1				9
Idabel	2,581	27	10.46	23	21	2		3		1		
Pawnee	2,562	75	29.27	14	13	1				3	1	57
Wilson	2,517	68	27.02	17	16	1				2	6	43
Less than 2,500 population	319,008	3,739	11.72	1,907	1,784	123	4	34		201	30	1,563

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.

[2] Includes poll taxes.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
			Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
Grand total	$131,636	$54.10	[1] $83,456	$8,959	$6,367	$1,661	$12,936	$6,811	$42,563	$327	$950	$2,303	$4,125	$12,467	$31,588
State government	43,261	17.92	[1] 26,049	1,636	1,136	575	3,713	5,156	11,576	15	33	1,530	-------	305	16,907
Counties	23,432	9.63	16,666	5,347	1,545	164	5,546	1,427	1,896	4	403	334	-------	2,283	4,483
Cities and towns	23,855	20.26	9,208	1,683	3,586	922	1,554	228	-------	308	514	413	4,125	5,398	5,124
School districts	37,414	(2)	29,091	-------	-------	-------	-------	-------	29,091	-------	-------	-------	-------	3,893	4,430
Townships	3,674	(2)	2,442	293	-------	-------	2,123	-------	-------	-------	-------	26	-------	588	644
ADAIR	267	17.92	205	31	9	-------	30	2	132	-------	1	-------	2	42	18
County	76	5.10	54	26	5	-------	18	2	2	-------	1	-------	-------	9	13
Cities and towns	33	13.69	12	3	4	-------	5	-------	-------	-------	-------	-------	2	19	-------
School districts	145	(2)	130	-------	-------	-------	-------	-------	130	-------	-------	-------	-------	12	3
Townships	13	(2)	9	2	-------	-------	7	-------	-------	-------	-------	-------	-------	2	2
ALFALFA	698	45.84	446	60	18	1	68	14	278	-------	7	-------	41	56	155
County	188	12.35	115	43	12	1	36	14	4	-------	5	-------	-------	-------	73
Cities and towns	107	18.23	26	10	6	-------	8	-------	-------	-------	2	-------	41	22	18
School districts	361	(2)	274	-------	-------	-------	-------	-------	274	-------	-------	-------	-------	34	53
Townships	42	(2)	31	7	-------	-------	24	-------	-------	-------	-------	-------	-------	-------	11
ATOKA	347	23.88	243	44	16	2	18	2	161	-------	-------	-------	5	48	51
County	130	8.95	75	41	13	1	3	2	15	-------	-------	-------	-------	20	35
Cities and towns	23	8.56	9	3	3	1	2	-------	-------	-------	-------	-------	5	8	1
School districts	169	(2)	146	-------	-------	-------	-------	-------	146	-------	-------	-------	-------	18	5
Townships	25	(2)	13	-------	-------	-------	13	-------	-------	-------	-------	-------	-------	2	10

BEAVER	480	41.91	379	46	12		120	7	192		2		2	21	78
County	223	19.47	150	43	9		85	7	4		2			4	69
Cities and towns	14	6.48	8	2	3		3						2	4	
School districts	209	(2)	188						188					13	8
Townships	34	(2)	33	1			32								1
BECKHAM	711	23.16	509	76	30	10	89	15	282	6	1		41	124	37
County	199	6.48	147	50	12	3	60	15	6		1			37	15
Cities and towns	159	12.95	66	22	18	7	13			6			41	48	4
School districts	325	(2)	276						276					36	13
Townships	28	(2)	20	4			16							3	5
BLAINE	661	31.18	464	59	20	1	105	18	257		4		36	77	84
County	237	11.18	202	47	12		88	18	33		4			18	17
Cities and towns	85	13.11	18	5	8	1	4						36	31	
School districts	309	(2)	224						224					27	58
Townships	30	(2)	20	7			13							1	9
BRYAN	857	26.55	589	65	39	2	72	7	397	2	5		36	138	94
County	254	7.87	141	56	19	2	31	7	22		4			49	64
Cities and towns	105	9.98	41	8	20		10			2	1		36	19	9
School districts	453	(2)	375						375					65	13
Townships	45	(2)	32	1			31							5	8
CADDO	1,168	21.79	809	114	42	9	128	10	496	2	8		46	178	135
County	387	7.22	226	79	21	4	74	10	32		6			64	97
Cities and towns	179	11.56	71	28	21	5	13			2	2		46	46	16
School districts	532	(2)	464						464					61	7
Townships	70	(2)	48	7			41							7	15
CANADIAN	877	30.14	630	85	40	8	130	18	333	8	8		31	139	77
County	275	9.45	207	62	16	4	78	18	23		6			49	19
Cities and towns	178	15.30	75	15	24	4	22			8	2		31	47	25
School districts	369	(2)	310						310					42	17
Townships	55	(2)	38	8			30							1	16
CARTER	1,555	37.38	1,086	137	104	15	183	15	609	4	14	5	74	287	108
County	393	9.45	269	99	31	4	80	15	32		8			74	50
Cities and towns	383	18.38	185	38	73	11	50			4	6	3	74	100	24
School districts	698	(2)	577						577					93	28
Townships	81	(2)	55				53					2		20	6
CHEROKEE	291	16.66	206	36	15	1	40	2	110	2			30	40	15
County	105	6.01	87	33	9	1	35	2	7					13	5
Cities and towns	68	27.25	16	3	6		5			2			30	12	10
School districts	114	(2)	103						103					11	
Townships	4	(2)												4	

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
CHOCTAW	$558	$23.11	$397	$60	$32	-------	$73	$4	$224	-------	$1	$3	$21	$116	$24
County	209	8.66	147	48	16	-------	55	4	21	-------	1	2	-------	52	10
Cities and towns	89	12.52	34	10	16	-------	7	-------	-------	-------	-------	1	21	28	6
School districts	236	(2)	203	-------	-------	-------	-------	-------	203	-------	-------	-------	-------	29	4
Townships	24	(2)	13	2	-------	-------	11	-------	-------	-------	-------	-------	-------	7	4
CIMARRON	275	48.25	240	36	7	-------	71	-------	124	-------	2	-------	-------	9	26
County	132	23.16	114	34	5	-------	61	-------	12	-------	2	-------	-------	2	16
Cities and towns	9	5.60	6	2	2	-------	2	-------	-------	-------	-------	-------	-------	1	2
School districts	121	(2)	112	-------	-------	-------	-------	-------	112	-------	-------	-------	-------	5	4
Townships	13	(2)	8	-------	-------	-------	8	-------	-------	-------	-------	-------	-------	1	4
CLEVELAND	821	31.70	535	82	37	$2	100	14	281	$6	11	2	40	104	142
County	229	8.84	163	62	14	1	57	14	9	-------	4	2	-------	29	37
Cities and towns	173	14.14	80	19	23	1	24	-------	-------	6	7	-------	40	42	11
School districts	386	(2)	272	-------	-------	-------	-------	-------	272	-------	-------	-------	-------	31	83
Townships	33	(2)	20	1	-------	-------	19	-------	-------	-------	-------	-------	-------	2	11
COAL	358	31.07	229	35	12	4	20	4	148	-------	-------	6	10	79	40
County	130	11.28	70	28	9	3	12	4	8	-------	-------	6	-------	32	28
Cities and towns	36	14.06	10	5	3	1	1	-------	-------	-------	-------	-------	10	14	2
School districts	167	(2)	140	-------	-------	-------	-------	-------	140	-------	-------	-------	-------	22	5
Townships	25	(2)	9	2	-------	-------	7	-------	-------	-------	-------	-------	-------	11	5
COMANCHE	818	22.98	582	86	47	16	105	15	300	5	7	1	36	131	69
County	225	6.32	177	61	21	1	66	15	8	-------	4	1	-------	28	20
Cities and towns	223	14.45	86	25	26	15	12	-------	-------	5	3	-------	36	75	26
School districts	335	(2)	292	-------	-------	-------	-------	-------	292	-------	-------	-------	-------	28	15
Townships	35	(2)	27	-------	-------	-------	27	-------	-------	-------	-------	-------	-------	-------	8

COTTON	413	26.75	332	52	14	2	77	4	181	1	1		6	43	32
County	124	8.03	108	42	9	1	49	4	3					1	15
Cities and towns	58	14.40	22	8	5	1	6			1	1		6	24	6
School districts	198	(2)	178						178					18	2
Townships	33	(2)	24	2			22								9
CRAIG	466	25.81	374	51	21	2	96	10	192	1	1		1	44	47
County	174	9.64	140	45	14	1	64	10	6					5	29
Cities and towns	49	9.84	18	6	7	1	2			1	1		1	28	2
School districts	201	(2)	186						186					10	5
Townships	42	(2)	30				30							1	11
CREEK	2,166	33.63	1,438	172	127	17	269	18	778	8	14	35	70	502	156
County	656	10.19	454	126	38		180	18	57		10	25		121	81
Cities and towns	399	14.11	189	42	89	17	19			8	4	10	70	118	22
School districts	948	(2)	721						721					184	43
Townships	163	(2)	74	4			70							79	10
CUSTER	848	29.24	575	71	31	7	115	15	324	4	6	2	33	158	82
County	226	7.79	171	46	15	1	81	15	7		4	2		16	39
Cities and towns	216	5.45	60	21	16	6	11			4	2		33	102	21
School districts	370	(2)	317						317					39	14
Townships	36	(2)	27	4			23							1	8
DELAWARE	231	14.81	206	32	7	1	24	2	139			1		17	8
County	69	4.42	64	31	7	1	20	2	3					5	
Cities and towns	4	4.98	2	1								1		2	
School districts	150	(2)	136						136					7	7
Townships	8	(2)	4				4							3	1
DEWEY	376	28.06	304	39	10	1	71	9	172		2		3	41	28
County	124	9.25	106	35	7	1	49	9	3		2			2	16
Cities and towns	20	7.14	8	2	3		3						3	9	
School districts	207	(2)	169						169					30	8
Townships	25	(2)	21	2			19								4
ELLIS	469	44.49	302	47	10	1	58	6	180				12	38	117
County	167	15.84	92	36	7	1	39	6	3					4	71
Cities and towns	38	12.27	10	3	3		4						12	14	2
School districts	235	(2)	177						177					20	38
Townships	29	(2)	23	8			15								6
GARFIELD	1,913	40.70	1,352	201	116	4	227	66	653	19	25	41	95	273	193
County	538	11.45	419	140	33	1	136	66	12	4	14	13		46	73
Cities and towns	532	16.38	233	56	83	3	37			15	11	28	95	146	58
School districts	762	(2)	641						641					80	41
Townships	81	(2)	59	5			54							1	21

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
			Operation and maintenance of general departments										Interest	Outlays
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous	Operation and maintenance of public-service enterprises	
GARVIN	$819	$26 08	$569	$87	$37	$2	$91	$9	$323	-------	$1	$19	$71	$118	$61
County	229	7. 29	184	70	18	1	49	9	18	-------	-------	19	-------	18	27
Cities and towns	168	16. 18	51	15	19	1	15	-------	-------	-------	1	-------	71	39	7
School districts	358	(2)	305	-------	-------	-------	-------	-------	305	-------	-------	-------	-------	40	13
Townships	64	(2)	29	2	-------	-------	27	-------	-------	-------	-------	-------	-------	21	14
GRADY	1,478	29. 56	927	107	94	5	91	29	578	$7	11	5	50	176	325
County	398	7. 96	191	79	28	1	14	28	30	-------	7	4	-------	34	173
Cities and towns	261	13. 77	138	23	66	4	32	1	-------	7	4	1	50	52	21
School districts	747	(2)	548	-------	-------	-------	-------	-------	548	-------	-------	-------	-------	84	115
Townships	72	(2)	50	5	-------	-------	45	-------	-------	-------	-------	-------	-------	6	16
GRANT	644	45. 51	466	53	11	1	97	11	287	-------	6	-------	26	43	109
County	195	13. 78	122	43	7	1	49	11	5	-------	6	-------	-------	2	71
Cities and towns	78	19. 09	15	5	4	-------	6	-------	-------	-------	-------	-------	26	23	14
School districts	305	(2)	282	-------	-------	-------	-------	-------	282	-------	-------	-------	-------	17	6
Townships	66	(2)	47	5	-------	-------	42	-------	-------	-------	-------	-------	-------	1	18
GREER	545	25. 95	389	69	25	3	52	5	231	2	2	-------	29	69	58
County	140	6. 67	107	50	12	1	32	5	7	-------	-------	-------	-------	3	30
Cities and towns	97	14. 38	41	15	13	2	7	-------	-------	2	2	-------	29	16	11
School districts	286	(2)	224	-------	-------	-------	-------	-------	224	-------	-------	-------	-------	50	12
Townships	22	(2)	17	4	-------	-------	13	-------	-------	-------	-------	-------	-------	-------	5
HARMON	355	24. 83	277	45	14	1	52	6	159	-------	-------	-------	11	50	17
County	95	6. 64	86	35	9	1	31	6	4	-------	-------	-------	-------	3	6
Cities and towns	54	16. 46	21	7	5	-------	9	-------	-------	-------	-------	-------	11	22	-------
School districts	187	(2)	155	-------	-------	-------	-------	-------	155	-------	-------	-------	-------	24	8
Townships	19	(2)	15	3	-------	-------	12	-------	-------	-------	-------	-------	-------	1	3

HARPER	304	38.97	221	39	6		50	7	116			3	18	28	37
County	116	14.87	81	34	5		32	7	3					8	27
Cities and towns	31	13.27	10	2	1		4					3	18	3	
School districts	131	(2)	113						113					13	5
Townships	26	(2)	17	3			14							4	
HASKELL	339	20.91	273	37	10		45	3	171		1	6	3	51	12
County	101	6.23	80	30	7		31	3	4		1	4		13	8
Cities and towns	22	6.51	11	3	3		4					1	3	7	1
School districts	190	(2)	167						167					21	2
Townships	26	(2)	15	4			10					1		10	1
HUGHES	1,001	32.19	662	89	49	8	134	7	356	2	5	12	44	166	129
County	304	9.77	226	66	18	1	96	7	26		4	8		46	32
Cities and towns	181	15.33	81	20	31	7	16			2	1	4	44	55	1
School districts	472	(2)	330						330					52	90
Townships	44	(2)	25	3			22							13	6
JACKSON	1,228	40.80	587	73	50	5	97	9	348	1	3	1	119	204	318
County	221	7.34	148	45	21	1	56	8	15		1	1		30	43
Cities and towns	331	25.62	84	25	29	4	22	1		1	2		119	99	29
School districts	648	(2)	333						333					75	240
Townships	28	(2)	22	3			19								6
JEFFERSON	570	32.77	403	58	18	2	85	11	224	1		4	10	76	81
County	193	11.10	136	47	13	1	53	11	7			4		30	27
Cities and towns	60	9.83	22	6	5	1	9			1			10	26	2
School districts	279	(2)	217						217					17	45
Townships	38	(2)	28	5			23							3	7
JOHNSTON	402	30.73	287	37	16	1	22	6	203		2		4	63	48
County	130	9.94	64	31	12	1	6	6	6		2			25	41
Cities and towns	19	5.06	10	4	4		2						4	5	
School districts	227	(2)	197						197					25	5
Townships	26	(2)	16	2			14							8	2
KAY	2,654	50.27	1,652	233	161	43	317	56	775	15	46	6	324	270	408
County	470	8.90	410	115	36	2	171	56	19		11			2	58
Cities and towns	997	28.57	405	108	125	41	75			15	35	6	324	181	87
School districts	1,074	(2)	756						756					81	237
Townships	113	(2)	81	10			71							6	26
KINGFISHER	642	40.13	458	53	20	1	70	17	279	1	5	12	67	36	81
County	232	14.50	169	44	10	1	36	17	46		4	11		3	60
Cities and towns	110	24.82	28	7	10		9			1	1		67	10	5
School districts	262	(2)	233						233					23	6
Townships	38	(2)	28	2			25					1			10

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY *COUNTIES*: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
KIOWA	$802	$26.12	$599	$85	$31	$4	$147	$11	$317	$3	----	$1	$25	$95	$83
County	262	8.53	201	61	18	1	97	11	13	----	----	----	----	2	59
Cities and towns	145	13.97	58	16	13	3	22	----	----	3	----	1	25	57	5
School districts	347	(2)	304	----	----	----	----	----	304	----	----	----	----	35	8
Townships	48	(2)	36	8	----	----	28	----	----	----	----	----	----	1	11
LATIMER	289	25.84	218	31	11	1	43	2	128	----	----	2	5	58	8
County	85	7.60	79	28	9	1	30	2	8	----	----	1	----	6	----
Cities and towns	27	13.61	6	2	2	----	2	----	----	----	----	----	5	16	----
School districts	148	(2)	120	----	----	----	----	----	120	----	----	----	----	24	4
Townships	29	(2)	13	1	----	----	11	----	----	----	----	1	----	12	4
LE FLORE	960	22.38	705	81	33	11	131	3	433	----	$5	8	29	175	51
County	279	6.50	220	62	18	11	97	3	16	----	5	8	----	59	----
Cities and towns	107	9.85	38	9	15	----	14	----	----	----	----	----	29	34	6
School districts	512	(2)	417	----	----	----	----	----	417	----	----	----	----	58	37
Townships	62	(2)	30	10	----	----	20	----	----	----	----	----	----	24	8
LINCOLN	378	28.93	723	129	37	4	94	31	409	----	8	11	20	165	70
County	378	11.18	260	107	21	3	36	31	49	----	8	5	----	85	33
Cities and towns	116	11.63	47	11	16	1	13	----	----	----	----	6	20	39	10
School districts	410	(2)	360	----	----	----	----	----	360	----	----	----	----	37	13
Townships	74	(2)	56	11	----	----	45	----	----	----	----	----	----	4	14
LOGAN	1,039	37.37	737	91	52	1	129	20	412	5	2	25	53	138	111
County	398	14.32	287	61	20	1	81	20	85	----	----	19	----	42	69
Cities and towns	215	16.26	81	23	32	----	14	----	----	5	2	5	53	61	20
School districts	375	(2)	327	----	----	----	----	----	327	----	----	----	----	34	14
Townships	51	(2)	42	7	----	----	34	----	----	----	----	1	----	1	8

LOVE	326	33.82	228	38	12		39	4	128		2	5	8	67	23
County	107	11.10	84	34	8		25	4	6		2	5		20	3
Cities and towns	26	17.28	9	2	4		3						8	8	1
School districts	159	(2)	122						122					21	16
Townships	34	(2)	13	2			11							18	3
MCCLAIN	553	25.14	402	47	24	2	90	11	222		3	3	2	67	82
County	166	7.55	142	42	14	1	60	11	11		3			8	16
Cities and towns	41	7.62	20	3	10	1	6						2	19	
School districts	300	(2)	211						211					27	62
Townships	46	(2)	29	2			24					3		13	4
MCCURTAIN	660	18.99	480	60	25	6	61	7	314			7		126	54
County	260	7.48	167	50	16	5	49	7	33			7		47	46
Cities and towns	48	7.97	23	6	9	1	7							25	
School districts	317	(2)	281						281					31	5
Townships	35	(2)	9	4			5							23	3
MCINTOSH	542	21.75	434	55	19	1	78	4	270		1	6	11	82	15
County	172	6.90	156	46	14	1	54	4	31			6		16	
Cities and towns	61	12.39	18	5	5		7				1		11	28	4
School districts	277	(2)	239						239					31	7
Townships	32	(2)	21	4			17							7	4
MAJOR	448	36.70	327	53	11		70	11	177	1	4		40	42	39
County	152	12.45	118	41	9		47	11	7		3			7	27
Cities and towns	76	26.26	15	6	2		5			1	1		40	20	1
School districts	189	(2)	170						170					15	4
Townships	31	(2)	24	6			18								7
MARSHALL	338	30.65	244	45	15	4	37	2	135		2	4	7	70	17
County	116	10.52	81	35	10	1	23	2	4		2	4		26	9
Cities and towns	54	17.37	21	8	5	3	5						7	25	1
School districts	149	(2)	131						131					14	4
Townships	19	(2)	11	2			9							5	3
MAYES	398	21.99	286	49	17	1	44	5	169	1			11	52	49
County	144	7.96	92	42	13	1	23	5	8					11	41
Cities and towns	37	9.42	13	4	4		4			1			11	12	1
School districts	187	(2)	161						161					24	2
Townships	30	(2)	20	3			17							5	5
MURRAY	379	30.54	257	42	20	3	38	4	140		3	7	13	91	18
County	111	8.94	86	33	11	1	24	4	5		2	6		17	8
Cities and towns	65	10.20	26	8	9	2	5				1	1	13	24	2
School districts	186	(2)	135						135					47	4
Townships	17	(2)	10	1			9							3	4

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
MUSKOGEE	$2,264	$33.69	$1,516	$189	$185	$30	$160	$111	$753	$22	$39	$27	$90	$323	$335
County	517	7.69	360	151	41	7	64	28	37		23	9		69	88
Cities and towns	726	18.53	418	37	144	23	75	83		22	16	18	90	171	47
School districts	988	(2)	716						716					79	193
Townships	33	(2)	22	1			21							4	7
NOBLE	632	41.04	438	60	25	1	104	14	228	2	4		55	102	37
County	216	14.03	159	48	12	1	71	14	9		4			6	11
Cities and towns	131	22.26	29	6	13		8			2			55	34	13
School districts	243	(2)	219						219					20	4
Townships	42	(2)	31	6			25							2	9
NOWATA	459	33.72	352	53	23	2	76	6	190	1	1		12	62	33
County	170	12.49	137	46	13	2	47	6	23					15	18
Cities and towns	57	11.80	27	6	10		9			1	1		12	17	1
School districts	201	(2)	167						167					27	7
Townships	31	(2)	21	1			20							3	7
OKFUSKEE	339	28.25	585	72	22	8	114	12	342	1	1	13	55	149	50
County	285	9.60	206	56	8	1	78	12	41		1	9		46	33
Cities and towns	149	19.11	40	10	14	7	8			1			55	50	4
School districts	354	(2)	301						301					45	8
Townships	51	(2)	38	6			28					4		8	5
OKLAHOMA	12,516	52.22	6,734	705	1,152	427	629	265	2,942	46	282	286	345	1,488	3,949
County	2,266	9.45	1,520	496	138	8	356	185	192		25	120		149	597
Cities and towns	4,941	24.48	2,395	204	1,014	419	209	80		46	257	166	345	921	1,280
School districts	5,215	(2)	2,750						2,750					415	2,050
Townships	94	(2)	69	5			64							3	22

OKMULGEE	1,942	34.19	1,284	181	137	14	153	17	755	11	16	79	387	192
County	570	10.04	344	118	37	6	46	17	111		9		82	144
Cities and towns	528	17.72	249	63	100	8	60			11	7	79	179	21
School districts	771	(2)	644						644				116	11
Townships	73	(2)	47				47						10	16
OSAGE	2,414	49.07	1,604	209	97	10	295	55	901	5	14	18	170	311	329
County	753	15.30	463	142	49	5	165	54	26		12	10		21	269
Cities and towns	455	24.47	166	61	48	5	36	1		5	2	8	170	111	8
School districts	1,060	(2)	875						875					148	37
Townships	146	(2)	100	6			94							31	15
OTTAWA	1,031	26.75	760	95	43	19	86	4	420	2	8	23	94	157	80
County	228	5.92	158	73	12	18	42	3	4		6			23	47
Cities and towns	284	12.28	101	19	31	1	23	1		2	2	22	94	80	9
School districts	484	(2)	416						416					49	19
Townships	35	(2)	25	3			21					1		5	5
PAWNEE	772	38.60	523	71	29	3	113	24	279		1	3	88	104	57
County	243	12.15	179	53	15	1	65	24	20		1			29	35
Cities and towns	172	19.87	53	14	14	2	20					3	88	31	
School districts	304	(2)	259						259					32	13
Townships	53	(2)	32	4			28							12	9
PAYNE	1,564	41.05	1,103	181	74	17	230	43	521	8	23	6	153	206	102
County	429	11.26	341	89	23	2	135	43	35		11	3		53	35
Cities and towns	486	24.37	201	82	51	15	33			8	12		153	100	32
School districts	554	(2)	486						486					51	17
Townships	95	(2)	75	10			62					3		2	18
PITTSBURG	1,278	25.17	907	114	78	11	158	9	515	11	6	5	56	239	76
County	368	7.25	263	88	18	9	92	9	42		5			63	42
Cities and towns	308	13.00	136	26	60	2	35			11	1	1	56	100	16
School districts	552	(2)	473						473					69	10
Townships	50	(2)	35				31					4		7	8
PONTOTOC	943	28.84	654	84	48	6	126	5	369		5	11	25	160	104
County	236	7.22	191	62	19		85	5	8		5	7		45	
Cities and towns	188	12.45	79	20	29	6	21					3	25	67	17
School districts	484	(2)	361						361					44	79
Townships	35	(2)	23	2			20					1		4	8
POTTAWATOMIE	2,060	29.39	1,448	174	122	13	277	25	810	9	10	8	166	291	155
County	469	6.69	439	125	41	7	193	25	33		9	6		27	3
Cities and towns	575	15.92	178	41	81	6	38			9	1	2	166	162	69
School districts	929	(2)	777						777					88	64
Townships	87	(2)	54	8			46							14	19
PUSHMATAHA	351	23.81	292	31	11	2	68	3	177				5	43	11
County	118	8.00	103	29	9	1	55	3	6					11	4
Cities and towns	16	6.39	6	2	2	1	1						5	4	1
School districts	186	(2)	171						171					11	4
Townships	31	(2)	12				12							17	2

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
			Operation and maintenance of general departments										Interest	Outlays
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous	Operation and maintenance of public-service enterprises	
ROGER MILLS	$382	$25.81	$286	$40	$11	$1	$62	$5	$167				$3	$51	$42
County	125	8.45	92	35	10	1	38	5	3					6	27
Cities and towns	33	15.49	7	3	1		3						3	21	2
School districts	190	(2)	164						164					18	8
Townships	34	(2)	23	2			21							6	5
ROGERS	655	34.11	438	59	30	1	79	8	251	$1	$9		60	117	40
County	187	9.74	124	43	13		44	8	12		4			45	18
Cities and towns	161	25.27	49	12	17	1	13			1	5		60	42	10
School districts	267	(2)	239						239					22	6
Townships	40	(2)	26	4			22							8	6
SEMINOLE	2,899	32.54	1,844	188	115	20	383	29	1,079	4	13	$13	65	218	772
County	1,216	13.65	600	141	63	7	267	29	79		12	2		53	563
Cities and towns	312	11.04	145	38	52	13	26			4	1	11	65	71	31
School districts	1,231	(2)	1,000						1,000					66	165
Townships	140	(2)	99	9			90							28	13
SEQUOYAH	456	23.38	322	44	12		42	4	217		2	1	21	83	30
County	141	7.23	96	37	7		30	4	16		2			26	19
Cities and towns	50	12.51	14	6	5		3						21	14	1
School districts	237	(2)	201						201					29	7
Townships	28	(2)	11	1			9					1		14	3
STEPHENS	1,032	29.91	730	89	50	10	156	11	401	3	6	4	69	174	69
County	274	7.94	234	61	24	1	124	11	9		4			40	
Cities and towns	278	19.87	86	26	26	9	17			3	2	3	69	86	37
School districts	440	(2)	392						392					34	14
Townships	40	(2)	18	2			15					1		14	8

TEXAS	721	51.13	537	81	26	3	126	11	280	1	7	2	43	51	90
County	250	17.73	189	65	16	1	82	11	5		7	2		1	60
Cities and towns	104	18.16	38	10	10	2	15			1			43	17	6
School districts	321	(2)	275						275					32	14
Townships	46	(2)	35	6			29							1	10
TILLMAN	823	33.32	573	67	34	10	113	13	326	2	5	3	74	113	63
County	213	8 62	168	49	15	1	66	13	18		4	2		9	36
Cities and towns	201	23.26	58	18	19	9	9			2	1		74	60	9
School districts	358	(2)	308						308					42	8
Townships	51	(2)	39				38					1		2	10
TULSA	12,151	60.45	6,535	657	998	243	652	286	3,362	53	179	105	528	1,597	3,491
County	2,050	10.20	1,505	422	159	6	302	225	296		95			85	460
Cities and towns	6,337	39.19	1,848	226	839	237	243	61		53	84	105	528	1,030	2,931
School districts	3,628	(2)	3,066						3,066					467	95
Townships	136	(2)	116	9			107							15	5
WAGONER	550	24.34	392	59	21	1	58	6	239	2	5	1	24	80	54
County	187	8.27	146	47	13	1	38	6	36		4	1		10	31
Cities and towns	74	13.65	23	7	8		5			2	1		24	22	5
School districts	237	(2)	203						203					23	11
Townships	52	(2)	20	5			15							25	7
WASHINGTON	1,290	46.24	890	109	86	11	135	76	440	15	18		75	135	190
County	329	11.79	292	77	24	4	81	76	22		8			34	3
Cities and towns	325	17.50	146	25	62	7	27			15	10		75	52	52
School districts	587	(2)	418						418					48	121
Townships	49	(2)	34	7			27							1	14
WASHITA	742	24.17	537	61	23	2	119	17	307	2	6		35	102	68
County	249	8.11	173	49	15	1	80	17	6		5			42	34
Cities and towns	89	13.64	25	7	8	1	6			2	1		35	23	6
School districts	351	(2)	301						301					35	15
Townships	53	(2)	38	5			33							2	13
WOODS	620	36 05	472	68	23	1	139	15	219	1	6		37	53	58
County	230	13.37	187	52	10	1	101	15	4		4			7	36
Cities and towns	115	14.35	45	12	13		17			1	2		37	23	10
School districts	237	(2)	215						215					19	3
Townships	38	(2)	25	4			21							4	9
WOODWARD	672	42.00	468	79	22	4	77	13	250	3	19	1	27	83	94
County	189	11.81	122	49	10	1	40	13	5		4			3	64
Cities and towns	153	23.09	69	22	12	3	14			3	15		27	45	12
School districts	283	(2)	245						245					29	9
Townships	47	(2)	32	8			23					1		6	9

[1] Includes $679,034, payments for development and conservation of natural resources by State government.
[2] Not computed.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY OR TOWN	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments									Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Libraries	Recreation	Miscellaneous			
Grand total	$23,855	$20.26	$9,208	$1,683	$3,586	$922	$1,554	$228	$308	$514	$413	$4,125	$5,398	$5,124
30,000 population and over	11,641	30.52	4,524	425	1,953	673	493	223	117	353	287	852	2,016	4,249
Oklahoma City	4,821	23 94	2,352	190	1,002	416	200	79	46	253	166	292	897	1,280
Tulsa	6,142	41.58	1,773	203	812	234	225	61	49	84	105	488	958	2,923
Muskogee	678	20.99	399	32	139	23	68	53	22	16	16	72	161	46
5,000 to 30,000 population	5,080	18.04	2,215	489	861	144	430	3	122	105	61	1,084	1,278	503
Enid	462	16.44	212	48	79	3	29	-------	15	11	27	76	122	52
Shawnee	406	16.57	125	21	63	5	26	-------	9	1	-------	115	107	59
Ponca City	483	27.29	190	43	66	26	32	-------	9	11	3	145	87	61
Okmulgee	336	19.65	184	45	78	6	41	-------	7	7	-------	39	95	18
Ardmore	276	17.25	150	25	62	10	42	-------	4	6	1	49	64	13
Bartlesville	293	19.80	130	20	58	5	22	-------	15	10	-------	67	44	52
Chickasha	212	14.42	127	20	63	3	29	1	7	4	-------	37	31	17
Seminole	123	9.11	67	18	33	2	13	-------	1	-------	-------	26	17	13
Lawton	206	15.85	82	24	25	14	11	-------	5	3	-------	30	70	24
McAlester	215	17.92	98	15	49	1	21	-------	11	1	-------	36	70	11
Wewoka	154	12.94	67	17	17	11	11	-------	3	1	7	31	41	15
Ada	152	12.88	68	16	25	6	19	-------	-------	-------	2	16	53	15
Sapulpa	186	17.66	87	17	55	7	2	-------	6	-------	-------	25	65	9
Norman	152	14.62	73	18	21	1	20	-------	6	7	-------	28	40	11
Blackwell	288	29.09	144	38	36	14	27	-------	3	23	3	76	46	22

Cushing	165	16.84	85	24	19	13	16		3	10		24	49	7
El Reno	159	16.39	68	13	21	4	20		8	2		27	43	21
Guthrie	153	15.97	70	20	30		8		5	2	5	18	46	19
Duncan	196	21.30	64	20	17	9	12		2	2	2	43	56	33
Altus	290	31.87	69	20	24	4	17	1	1	2		109	35	27
Miami	173	20.84	55	7	20		12	1	2	2	11	67	47	4
2,500 to 8,000 population	3,548	18.13	1,357	415	440	75	301	1	57	43	25	1,056	941	194
Picher	52	6.69	26	5	7	1	3				10	9	16	1
Henryetta	143	18.59	48	12	18	1	13		4			29	63	3
Clinton	138	18.37	44	17	11	6	5		4	1		16	64	14
Durant	77	10.32	35	6	18		8		2	1		25	9	8
Holdenville	107	14.72	50	12	18	6	12		2			20	36	1
Stillwater	240	34.21	91	50	25	2	10		3	1		96	30	23
Sand Springs	60	8.99	30	9	12	1	5		3				27	3
Bristow	97	14.65	40	12	14	2	6		2	4		16	32	9
Pawhuska	278	46.87	99	37	31	4	17		4	2	4	110	66	3
Elk City	83	14.65	37	10	9	3	11		4			21	23	2
Hugo	77	14.61	31	8	15		7				1	17	24	5
Alva	66	12.89	32	7	10		13		1	1		9	16	9
Woodward	132	26.11	66	21	11	3	13		3	15		16	40	10
Anadarko	94	18.67	41	11	12	5	9		2	2		23	19	11
Hobart	73	14.65	34	9	9	2	11		3			13	24	2
Drumright	57	11.46	42	9	15	8	10					15		
Mangum	58	12.07	32	12	10	1	5		2	2		10	8	8
Frederick	146	31.96	43	13	13	8	6		2	1		59	36	8
Maud	54	12.48	23	9	9		4				1	13	16	2
Vinita	45	10.56	16	5	6	1	2		1	1			27	2
Sulphur	49	11.55	21	6	8	2	4				1	9	17	2
Pauls Valley	66	15.58	25	7	9	1	8					18	17	6
Perry	107	25.44	23	4	11		6		2			47	24	13
Okemah	71	17.74	26	5	9	6	5		1			19	24	2
Claremore	126	33.87	41	9	14	1	11		1	5		43	32	10
Hartshorne	29	8.08	10	3	4		3					8	7	4
Edmond	81	22.65	30	10	8	2	6			4		38	13	
Nowata	52	14.73	25	6	9		8		1	1		11	15	1
Hominy	51	14.63	23	6	8		8	1				11	15	2
Tonkawa	113	34.13	32	15	10	1	4		2			59	22	
Poteau	37	11.68	13	3	5		5					9	13	2
Sayre	40	12.67	17	8	4	3			2			10	13	
Marlow	62	20.10	19	5	8		4		1		1	26	13	4
Wagoner	54	18.04	16	5	5		3		2	1		20	13	5
Cleveland	63	21.29	13	4	6		3					40	10	

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY OR TOWN	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments									Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Libraries	Recreation	Miscellaneous			
2,500 to 8,000 population—Continued														
Cordell	$58	$19.75	$12	$4	$3	-------	$3	-------	$2	-------	-------	$28	$14	$4
Hollis	48	16.47	20	7	5	-------	8	-------	-------	-------	-------	10	18	-------
Purcell	30	10.55	14	2	7	$1	4	-------	-------	-------	-------	-------	16	-------
Kingfisher	82	30.08	18	4	8	-------	4	-------	1	$1	-------	57	4	3
Chandler	52	19.14	24	6	6	-------	6	-------	-------	-------	$6	9	19	-------
Commerce	23	8.82	9	2	2	-------	4	[3]	-------	-------	1	7	5	2
Idabel	25	9.69	14	3	5	1	5	-------	-------	-------	-------	-------	11	-------
Pawnee	81	31.62	29	8	7	2	12	-------	-------	-------	-------	43	9	-------
Wilson	71	28.21	23	9	6	1	7	-------	-------	-------	-------	17	21	10
Less than 2,500 population	3,586	11.24	1,112	354	332	30	330	$1	12	13	40	1,133	1,163	178

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
Grand total	$248,317	$205,125	$43,192	$194,084	$79.77
State government	11,532	1,672	9,860	11,438	4.74
Counties	51,322	40,084	11,238	43,370	17.91
Cities and towns	103,934	100,267	3,667	77,855	66.11
School districts	70,875	54,618	16,257	53,388	(1)
Townships	10,654	8,484	2,170	7,833	(1)
ADAIR	652	458	194	540	36.24
County	205	142	63	162	10.87
Cities and towns	181	170	11	157	65.15
School districts	224	116	108	182	(1)
Townships	42	30	12	39	(1)
ALFALFA	971	802	169	599	39.34
County	43	---	43	43	2.82
Cities and towns	428	424	4	200	34.08
School districts	484	378	106	340	(1)
Townships	16	---	16	16	(1)
ATOKA	928	665	263	749	51.54
County	396	290	106	320	22.02
Cities and towns	133	132	1	107	39.81
School districts	354	222	132	287	(1)
Townships	45	21	24	35	(1)
BEAVER	557	395	162	298	26.02
County	76	11	65	75	6.55
Cities and towns	205	201	4	6	2 78
School districts	260	183	77	201	(1)
Townships	16	---	16	16	(1)
BECKHAM	2,563	2,386	177	1,976	64 36
County	811	771	40	754	24.56
Cities and towns	1,044	1,028	16	658	53.60
School districts	665	547	118	531	(1)
Townships	43	40	3	33	(1)
BLAINE	1,353	1,127	226	1,015	47.38
County	340	236	104	284	13.40
Cities and towns	627	618	9	428	66.03
School districts	374	273	101	291	(1)
Townships	12	---	12	12	(1)
BRYAN	2,158	1,630	528	1,757	54.44
County	893	767	126	844	26.15
Cities and towns	358	328	30	227	21.57
School districts	842	514	328	623	(1)
Townships	65	21	44	63	(1)
CADDO	3,158	2,728	430	2,685	50.09
County	1,310	1,225	85	1,194	22.28
Cities and towns	980	949	31	805	51.99
School districts	730	461	269	570	(1)
Townships	138	93	45	116	(1)
CANADIAN	2,359	2,160	199	1,607	55.22
County	1,133	1,040	93	921	31.65
Cities and towns	842	837	5	503	43.22
School districts	369	283	86	168	(1)
Townships	15	---	15	15	(1)
CARTER	5,420	4,438	982	4,188	100.67
County	1,404	1,111	293	1,012	24.33
Cities and towns	1,775	1,716	59	1,434	68.83
School districts	1,838	1,276	562	1,507	(1)
Townships	403	335	68	235	(1)
CHEROKEE	781	656	125	568	32.51
County	254	197	57	179	10.25
Cities and towns	241	236	5	152	60 92
School districts	222	162	60	180	(1)
Townships	64	61	3	57	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
CHOCTAW	$1,971	$1,525	$446	$1,667	$69.05
County	672	527	145	556	23.03
Cities and towns	548	485	63	456	64.14
School districts	638	421	217	561	(1)
Townships	113	92	21	94	(1)
CIMARRON	241	195	46	208	36.49
County	13		13	10	1.75
Cities and towns	66	65	1	65	40.47
School districts	158	130	28	129	(1)
Townships	4		4	4	(1)
CLEVELAND	1,977	1,792	185	1,526	58.92
County	548	480	68	492	19.00
Cities and towns	762	749	13	505	41.27
School districts	646	553	93	518	(1)
Townships	21	10	11	11	(1)
COAL	1,643	1,235	408	1,254	108.84
County	699	518	181	544	47.22
Cities and towns	291	271	20	179	60.89
School districts	465	289	176	395	(1)
Townships	188	157	31	136	(1)
COMANCHE	2,886	2,695	191	2,207	61.99
County	556	498	58	429	12.05
Cities and towns	1,823	1,785	38	1,392	90.19
School districts	495	412	83	374	(1)
Townships	12		12	12	(1)
COTTON	649	553	96	436	28.23
County	27	11	16	27	1.75
Cities and towns	410	394	16	266	66.02
School districts	199	148	51	130	(1)
Townships	13		13	13	(1)
CRAIG	681	577	104	656	36.84
County	64	34	30	39	2.16
Cities and towns	466	459	7	466	93.54
School districts	136	84	52	136	(1)
Townships	15		15	15	(1)
CREEK	10,228	8,287	1,941	8,354	129.72
County	2,670	2,051	619	2,225	34.55
Cities and towns	2,725	2,521	204	2,392	84.58
School districts	3,337	2,390	947	2,520	(1)
Townships	1,496	1,325	171	1,217	(1)
CUSTER	3,270	2,894	376	2,586	89.17
County	1,033	900	133	986	34.00
Cities and towns	1,725	1,681	44	1,188	29.99
School districts	479	313	166	380	(1)
Townships	33		33	32	(1)
DELAWARE	322	201	121	265	16.99
County	78	46	32	53	3.40
Cities and towns	9	8	1	9	11.19
School districts	182	97	85	159	(1)
Townships	53	50	3	44	(1)
DEWEY	573	414	159	434	32.39
County	74	16	58	61	4.55
Cities and towns	140	136	4	122	43.57
School districts	349	262	87	241	(1)
Townships	10		10	10	(1)
ELLIS	621	512	109	488	46.30
County	110	100	10	84	7.97
Cities and towns	220	211	9	156	50.37
School districts	278	201	77	235	(1)
Townships	13		13	13	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
GARFIELD	$5,413	$4,563	$850	$4,524	$96.26
County	987	750	237	931	19.81
Cities and towns	2,827	2,629	198	2,416	74.37
School districts	1,566	1,184	382	1,144	(1)
Townships	33	----	33	33	(1)
GARVIN	2,269	1,991	278	1,591	50.67
County	306	223	83	175	5.57
Cities and towns	820	802	18	611	58.85
School districts	786	634	152	540	(1)
Townships	357	332	25	265	(1)
GRADY	3,348	2,898	450	2,598	51.96
County	726	582	144	604	13.88
Cities and towns	1,224	1,203	21	850	44.85
School districts	1,253	1,000	253	932	(1)
Townships	145	113	32	122	(1)
GRANT	916	603	313	704	49.75
County	112	----	112	112	7.92
Cities and towns	396	386	10	237	58.00
School districts	371	217	154	318	(1)
Townships	37	----	37	37	(1)
GREER	1,407	1,225	182	950	45.24
County	56	----	56	56	2.67
Cities and towns	715	714	1	491	72.78
School districts	625	511	114	392	(1)
Townships	11	----	11	11	(1)
HARMON	1,000	884	116	981	68.60
County	160	123	37	146	10.21
Cities and towns	369	366	3	364	110.94
School districts	463	395	68	463	(1)
Townships	8	----	8	8	(1)
HARPER	745	549	196	600	78.08
County	146	111	35	116	14.87
Cities and towns	317	212	105	304	130.14
School districts	190	144	46	127	(1)
Townships	92	82	10	62	(1)
HASKELL	1,017	716	301	731	45.08
County	309	230	79	220	13.57
Cities and towns	141	126	15	69	20.40
School districts	373	195	178	329	(1)
Townships	194	165	29	113	(1)
HUGHES	3,251	2,800	451	2,504	80.51
County	934	750	184	807	25.95
Cities and towns	1,161	1,130	31	892	75.55
School districts	913	707	206	676	(1)
Townships	243	213	30	129	(1)
JACKSON	3,580	3,340	240	2,738	90.96
County	685	663	22	562	18.67
Cities and towns	1,815	1,791	24	1,316	101.86
School districts	1,071	886	185	851	(1)
Townships	9	----	9	9	(1)
JEFFERSON	1,727	1,429	298	1,426	81.99
County	688	600	88	613	35.25
Cities and towns	430	418	12	335	54.88
School districts	507	339	168	414	(1)
Townships	102	72	30	64	(1)
JOHNSTON	1,200	932	218	962	73.54
County	483	432	51	328	25.07
Cities and towns	171	156	15	115	30.63
School districts	415	281	134	388	(1)
Townships	131	113	18	131	(1)

1 Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
KAY	$4,462	$3,993	$469	$3,329	$63.05
County	78		78	78	1.48
Cities and towns	2,554	2,465	89	1,774	50.84
School districts	1,728	1,455	273	1,399	(1)
Townships	102	73	29	78	(1)
KINGFISHER	850	608	242	618	38.63
County	91		91	85	5.31
Cities and towns	316	299	17	180	40.61
School districts	428	309	119	339	(1)
Townships	15		15	14	(1)
KIOWA	1,776	1,557	219	1,135	36.97
County	73		73	73	2.38
Cities and towns	1,057	1,038	19	594	57.21
School districts	610	508	102	444	(1)
Townships	36	11	25	24	(1)
LATIMER	1,121	915	206	733	65.54
County	456	361	95	254	22.71
Cities and towns	211	207	4	127	64.01
School districts	310	224	86	250	(1)
Townships	144	123	21	96	(1)
LE FLORE	3,195	2,522	673	2,559	59.65
County	1,073	868	205	884	20.61
Cities and towns	631	584	47	445	40.98
School districts	1,046	688	358	885	(1)
Townships	445	382	63	345	(1)
LINCOLN	3,233	2,756	477	2,708	80.12
County	2,248	1,902	346	2,098	62.07
Cities and towns	562	545	17	382	38.30
School districts	363	282	81	187	(1)
Townships	60	27	33	41	(1)
LOGAN	2,625	2,334	291	1,960	70.50
County	871	751	120	711	25.58
Cities and towns	1,061	1,035	26	668	50.52
School districts	674	546	128	565	(1)
Townships	19	2	17	16	(1)
LOVE	1,135	942	193	821	85.17
County	333	275	58	218	22.62
Cities and towns	151	138	13	121	30.40
School districts	356	248	108	282	(1)
Townships	295	281	14	200	(1)
MCCLAIN	1,233	1,022	211	843	38.32
County	169	105	64	126	5.73
Cities and towns	341	331	10	185	34.36
School districts	484	367	117	379	(1)
Townships	239	219	20	153	(1)
MCCURTAIN	1,974	1,539	435	1,497	43.07
County	632	502	130	516	14.85
Cities and towns	444	411	33	290	48.18
School districts	559	342	217	447	(1)
Townships	339	284	55	244	(1)
MCINTOSH	1,555	1,263	292	1,011	40.58
County	372	270	102	314	12.61
Cities and towns	487	451	36	212	43.05
School districts	597	455	142	432	(1)
Townships	99	87	12	53	(1)
MAJOR	1,149	1,036	113	955	78.24
County	642	600	42	634	51.94
Cities and towns	265	255	10	168	58.05
School districts	233	181	52	144	(1)
Townships	9		9	9	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
MARSHALL	$1,284	$1,105	$179	$1,016	$82.15
County	507	439	68	420	38.09
Cities and towns	437	434	3	354	113.90
School districts	272	178	94	223	(1)
Townships	68	54	14	19	(1)
MAYES	608	477	221	569	31.44
County	197	126	71	190	10.50
Cities and towns	156	148	8	136	34.64
School districts	276	177	99	174	(1)
Townships	69	26	43	69	(1)
MURRAY	1,193	986	207	965	77.76
County	358	294	64	295	23.77
Cities and towns	444	427	17	327	51.31
School districts	327	218	109	299	(1)
Townships	64	47	17	44	(1)
MUSKOGEE	6,906	6,134	772	4,453	66.26
County	1,618	1,371	247	1,526	22.71
Cities and towns	3,297	3,138	159	1,591	40.60
School districts	1,913	1,568	345	1,270	(1)
Townships	78	57	21	66	(1)
NOBLE	1,840	1,612	228	1,483	96.30
County	817	753	64	776	50.39
Cities and towns	590	554	36	360	61.18
School districts	392	285	107	309	(1)
Townships	41	20	21	38	(1)
NOWATA	1,190	1,050	140	763	56.06
County	519	464	55	410	30.12
Cities and towns	221	213	8	104	21.52
School districts	367	303	64	208	(1)
Townships	83	70	13	41	(1)
OKFUSKEE	2,648	2,065	583	1,756	59.12
County	898	650	248	419	14.11
Cities and towns	821	804	17	607	77.86
School districts	729	458	271	584	(1)
Townships	200	153	47	146	(1)
OKLAHOMA	33,052	30,673	2,379	23,559	98.29
County	3,788	2,864	924	3,403	14.20
Cities and towns	20,373	20,100	273	15,249	75.54
School districts	8,840	7,709	1,131	4,856	(1)
Townships	51	----------	51	51	(1)
OKMULGEE	8,063	6,642	1,421	6,214	109.40
County	1,865	1,285	580	1,584	27.89
Cities and towns	3,752	3,623	129	2,577	86.49
School districts	2,242	1,602	640	1,892	(1)
Townships	204	132	72	161	(1)
OSAGE	5,463	4,463	1,000	3,649	74.17
County	623	222	401	304	6.18
Cities and towns	1,841	1,805	36	1,216	65.40
School districts	2,442	1,932	510	1,789	(1)
Townships	557	504	53	340	(1)
OTTAWA	2,771	2,308	463	1,945	50.46
County	492	315	177	400	10.38
Cities and towns	1,270	1,191	79	891	38.52
School districts	925	738	187	609	(1)
Townships	84	64	20	45	(1)
PAWNEE	1,982	1,655	327	1,427	71.35
County	535	450	85	430	21.50
Cities and towns	541	520	21	303	35.00
School districts	682	491	191	514	(1)
Townships	224	194	30	180	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
PAYNE	$3,861	$3,228	$633	$2,874	$75.43
County	1,200	1,000	200	1,156	30.34
Cities and towns	1,777	1,739	38	1,066	53.46
School districts	810	489	321	581	(1)
Townships	74	----	74	71	(1)
PITTSBURG	4,846	4,095	751	3,293	64.85
County	1,394	1,125	269	1,160	22.84
Cities and towns	1,845	1,769	76	1,003	42.33
School districts	1,431	1,098	333	1,006	(1)
Townships	176	103	73	124	(1)
PONTOTOC	3,216	2,804	412	2,508	79.45
County	945	791	154	795	24.31
Cities and towns	1,266	1,251	15	961	63.66
School districts	889	669	220	746	(1)
Townships	116	93	23	96	(1)
POTTAWATOMIE	6,113	5,342	771	4,948	70.58
County	1,368	1,185	183	1,190	16 98
Cities and towns	2,777	2,655	122	2,237	61.95
School districts	1,736	1,297	439	1,369	(1)
Townships	232	205	27	152	(1)
PUSHMATAHA	942	708	234	675	45.78
County	227	155	72	159	10.78
Cities and towns	68	67	1	29	11.39
School districts	334	188	146	273	(1)
Townships	313	298	15	214	(1)
ROGER MILLS	718	548	170	488	32.97
County	109	48	61	52	3.51
Cities and towns	209	204	5	164	76.96
School districts	291	206	85	208	(1)
Townships	109	90	19	64	(1)
ROGERS	1,944	1,698	246	1,514	78.85
County	754	668	86	614	31.98
Cities and towns	673	666	7	490	76.92
School districts	421	286	135	343	(1)
Townships	96	78	18	67	(1)
SEMINOLE	4,445	2,988	1,457	3,733	41.90
County	1,142	534	608	944	10 59
Cities and towns	1,243	1,186	57	1,072	37.95
School districts	1,499	822	677	1,302	(1)
Townships	561	446	115	415	(1)
SEQUOYAH	1,425	1,171	254	1,076	55.17
County	435	363	72	344	17.64
Cities and towns	262	251	11	206	51.53
School districts	451	304	147	354	(1)
Townships	277	253	24	172	(1)
STEPHENS	3,041	2,775	266	2,605	75.51
County	832	749	83	708	20.52
Cities and towns	1,226	1,207	19	1,100	78.64
School districts	766	619	147	589	(1)
Townships	217	200	17	208	(1)
TEXAS	789	619	170	610	43.26
County	35	----	35	29	2.06
Cities and towns	415	391	24	324	56.58
School districts	324	228	96	242	(1)
Townships	15	----	15	15	(1)
TILLMAN	2,034	1,740	294	1,439	58.26
County	207	125	82	141	5.71
Cities and towns	1,127	1,111	16	723	83.66
School districts	679	504	175	555	(1)
Townships	21	----	21	20	(1)

[1] Not computed

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
TULSA	$31,348	$28,207	$3,141	$28,949	$141.04
County	2,302	1,407	895	2,301	11.45
Cities and towns	19,742	18,768	974	18,128	112.11
School districts	9,227	7,993	1,234	7,807	(1)
Townships	77	39	38	53	(1)
WAGONER	1,506	1,303	263	931	41.19
County	233	134	99	130	5.75
Cities and towns	460	444	16	171	31.53
School districts	441	322	119	327	(1)
Townships	432	403	29	303	(1)
WASHINGTON	2,735	2,432	303	1,884	67.53
County	664	602	62	529	18.96
Cities and towns	994	934	60	480	25.84
School districts	1,060	896	164	858	(1)
Townships	17		17	17	(1)
WASHITA	1,980	1,726	260	1,634	53.22
County	941	830	111	887	28.89
Cities and towns	439	429	10	276	42.29
School districts	582	467	115	447	(1)
Townships	24		24	24	(1)
WOODS	973	783	190	672	39.07
County	168	33	135	153	8.90
Cities and towns	428	419	9	233	29.07
School districts	305	272	33	234	(1)
Townships	72	59	13	52	(1)
WOODWARD	1,570	1,324	246	974	60.88
County	110	33	77	76	4.75
Cities and towns	775	723	52	458	69.11
School districts	577	486	91	369	(1)
Townships	108	82	26	71	(1)

[1] Not computed.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY OR TOWN	GROSS DEBT			GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
Grand total	$103,934	$100,267	$3,667	$77,855	$66.11
30,000 population and over	41,156	39,813	1,343	33,423	87.63
Oklahoma City	19,499	19,249	250	14,527	72.13
Tulsa	18,525	17,573	952	17,411	117.88
Muskogee	3,132	2,991	141	1,485	45.98
8,000 to 30,000 population	23,028	22,250	778	16,841	59.80
Enid	2,397	2,216	181	2,040	72.60
Shawnee	1,831	1,755	76	1,452	59.27
Ponca City	921	886	35	716	40.45
Okmulgee	2,085	2,047	38	1,583	92.59
Ardmore	1,188	1,172	16	927	57.94

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY OR TOWN	GROSS DEBT			GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
8,000 to 30,000 population—Continued					
Bartlesville	$828	$773	$55	$406	$27.43
Chickasha	870	853	17	564	38.37
Seminole	359	346	13	319	23.63
Lawton	1,724	1,689	35	1,205	99.62
McAlester	1,337	1,282	55	700	58.33
Wewoka	681	652	29	602	50.59
Ada	1,010	1,000	10	795	67.37
Sapulpa	799	710	89	693	65.79
Norman	723	712	11	473	45.48
Blackwell	803	771	32	479	48.38
Cushing	841	832	9	575	58.67
El Reno	752	752	----------	451	46.49
Guthrie	801	782	19	449	46.86
Duncan	795	784	11	738	80.22
Altus	1,517	1,496	21	1,063	116.81
Miami	766	740	26	521	62.77
2,500 to 8,000 population	18,163	17,496	667	12,316	62.95
Picher	178	139	39	167	21.48
Henryetta	1,228	1,152	76	666	86.56
Clinton	1,073	1,048	25	853	113.55
Durant	185	161	24	111	14.87
Holdenville	829	813	16	653	89.85
Stillwater	594	569	25	270	38.48
Sand Springs	446	435	11	305	45.70
Bristow	619	604	15	464	70.10
Pawhuska	1,029	1,016	13	711	119.88
Elk City	434	424	10	364	64.24
Hugo	465	412	53	386	73.22
Alva	305	300	5	151	29.49
Woodward	689	638	51	387	76.54
Anadarko	426	411	15	334	66.32
Hobart	440	435	5	180	36.13
Drumright	732	709	23	718	144.41
Mangum	629	629	----------	434	90.30
Frederick	673	665	8	381	83.41
Maud	240	218	22	212	49.01
Vinita	456	450	6	456	106.97
Sulphur	332	325	7	215	50.68
Pauls Valley	321	313	8	183	43.21
Perry	419	388	31	244	58.01
Okemah	452	440	12	310	77.46
Claremore	553	546	7	449	120.70
Hartshorne	143	140	3	53	14.78
Edmond	237	231	6	152	42.51
Nowata	101	183	8	89	25.21
Hominy	271	266	5	168	48.21
Tonkawa	376	362	14	248	74.90
Poteau	225	215	10	146	46.07
Sayre	233	230	3	81	25.66
Marlow	218	213	5	161	52.20
Wagoner	278	264	14	69	23.05
Cleveland	173	165	8	95	32.11
Cordell	273	265	8	177	60.29
Hollis	301	299	2	301	103.29
Purcell	294	285	9	149	52.89
Kingfisher	208	196	12	139	50.99
Chandler	222	214	8	160	58.89
Commerce	69	64	5	48	18.40
Idabel	225	207	18	144	55.79
Pawnee	157	152	5	64	24.98
Wilson	322	305	17	268	106.48
Less than 2,500 population	21,587	20,708	879	15,275	47.88

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Grand total	$194,084	[1] $129,977	[2] $60,721	$79.77	$61.75	$31.32
State government	11,438	4,797	6,931	4.74	2.28	3.74
Counties	43,570	21,850	7,937	17.91	10.23	4.09
Cities and towns	77,855	60,800	38,361	66.11	69.27	66.42
School districts	53,388	34,707	[3] 6,871	(4)	(4)	(4)
Townships	7,833	7,726	289	(4)	(4)	(4)
Adair	510	243	131	36.24	16.74	10.71
Alfalfa	509	658	335	39.34	40.49	16.26
Atoka	749	535	258	51.54	23.60	16.34
Beaver	298	296	140	26.02	20.91	10.07
Beckham	1,976	703	419	64.36	40.17	19.06
Blaine	1,015	413	309	47.88	25.99	16.44
Bryan	1,757	1,466	510	54.44	33.70	15.83
Caddo	2,685	1,117	865	50.09	32.66	20.53
Canadian	1,607	481	515	55.22	21.60	18 71
Carter	4,188	4,510	1,374	100.67	102.32	54.19
Cherokee	568	531	260	32.51	25.08	13.17
Choctaw	1,667	1,441	708	69.05	41.40	26.01
Cimarron	208	43	21	36.49	12.53	4.72
Cleveland	1,526	654	372	58.92	33.49	19.28
Coal	1,264	981	415	108.84	51.45	25.81
Comanche	2,207	1,223	1,361	61.99	45.45	(4)
Cotton	436	974	13	28.23	57.78	(4)
Craig	656	637	287	36 34	32.46	14.12
Creek	8,354	7,415	1,553	129.72	103.25	43.71
Custer	2,686	1,108	762	89.17	59.10	26.41
Delaware	265	153	56	16.99	10.58	4.17
Dewey	434	85	63	32.39	6.82	4.16
Ellis	488	259	241	46.30	22.18	14.18
Garfield	4,524	3,159	1,013	96.26	81.74	26.18
Garvin	1,591	1,399	443	50.67	41.18	14.31
Grady	2,598	1,397	1,277	51.96	40.06	33.19
Grant	704	222	336	49.75	13.79	16.71
Greer	950	914	457	45.24	57.73	23.62
Harmon	981	222	115	68 60	19.69	8.61
Harper	609	1,075	62	78.08	141.03	7.41
Haskell	731	744	324	45.08	38.10	15.25
Hughes	2,504	1,213	546	80.51	46.79	18.90
Jackson	2,738	1,623	647	90.96	73.31	20.47
Jefferson	1,420	545	508	81.99	30.74	22.91
Johnston	962	1,208	345	73.54	57.54	20.63
Kay	3,329	2,769	717	63.05	74.95	24.16
Kingfisher	618	520	172	38.63	33.19	8.67
Kiowa	1,135	451	450	36.97	19.52	13.32
Latimer	733	869	142	65.54	59.81	10.38
Le Flore	2,559	1,978	514	59.65	42.73	14.95
Lincoln	2,708	1,190	397	80.12	35.63	11.41
Logan	1,960	1,098	1,110	70.50	39.85	33.69
Love	821	1,083	338	85.17	83.30	33.00
McClain	843	461	354	38.32	22.77	18.69
McCurtain	1,497	1,447	289	43.07	34.18	8.09
McIntosh	1,011	1,438	299	40.56	51.70	12.19
Major	955	351	169	78.24	28.27	10.34
Marshall	1,016	1,100	138	92.15	71.13	11.85
Mayes	569	495	290	31.44	28.11	17.47
Murray	965	1,085	308	77.76	82.16	22.51

[1] Includes $97,000, debt of drainage districts.
[2] Includes $332,000, debt of drainage districts.
[3] Includes only the debt of school districts outside of cities and towns having a population of 2,500 and over. Debt on account of schools in cities and towns with a population of 2,500 and over is included with city or town liabilities.
[4] Not computed.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931, 1922, AND 1912—Continued.

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Muskogee	$4,453	$4,377	$5,090	$66 26	$68.37	$71.86
Noble	1,483	814	273	90.30	60 04	17.22
Nowata	763	971	493	56.06	59.45	26.35
Okfuskee	1,756	1,649	374	59.12	62.56	14.82
Oklahoma	23,559	11,315	10,986	98.29	91.02	91.52
Okmulgee	6,214	9,208	993	109.40	145.23	34.12
Osage	3,649	4,116	815	74.17	100.97	31.66
Ottawa	1,945	3,008	404	50.46	63.14	21.11
Pawnee	1,427	1,095	246	71.35	55.92	13.98
Payne	2,874	1,844	322	75.43	57.93	12.50
Pittsburg	3,293	1,805	1,493	64.85	33.53	25.10
Pontotoc	2,598	1,760	648	79.45	53.91	25.07
Pottawatomie	4,948	2,273	1,835	70.58	48.72	41.72
Pushmataha	675	460	57	45.78	23.70	4.65
Roger Mills	488	241	201	32.97	22.64	15.62
Rogers	1,514	1,301	649	78.85	79.02	31.79
Seminole	3,733	2,144	367	41.90	86.46	13.99
Sequoyah	1,076	648	274	55.17	23.77	9.79
Stephens	2,605	3,120	383	75.51	123.21	15.46
Texas	610	535	101	43.26	38.26	7.08
Tillman	1,439	1,246	191	58.26	53.24	7.50
Tulsa	28,349	11,148	2,224	141.04	87.27	43.82
Wagoner	931	1,113	930	41.19	52.08	37.04
Washington	1,884	1,399	572	67.53	47.51	24.84
Washita	1,034	354	397	53.22	15.92	13.89
Woods	672	345	428	39.07	21.66	21.50
Woodward	974	669	366	60.88	45.61	19.33

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX						PER CAPITA ASSESSED VALUATION		
	1931				1922	1912	1931	1922	1912
	Total	Real property and improvements	Personal property	All other					
State total	$1,753,601	$1,093,956	$251,238	$408,407	$1,667,490	$1,193,656	$720.76	$801.76	$615.68
Adair	4,440	1,888	406	2,146	5,055	3,969	297.99	348.20	324.82
Alfalfa	23,310	17,702	1,758	3,850	28,410	28,105	1,530.73	1,747.98	1,365.10
Atoka	8,102	3,958	494	3,650	10,471	7,248	557.49	461.72	458.29
Beaver	16,831	11,868	1,593	3,370	15,628	8,132	1,460.70	1,103.87	582.99
Beckham	17,581	11,914	2,536	3,131	13,982	11,253	572 67	736 31	511.56
Blaine	15,193	10,908	1,188	3,097	15,808	13,048	716.65	995.78	693.00
Bryan	16,674	9,703	1,467	5,504	19,626	12,944	516.59	451.23	401.85
Caddo	24,901	18,650	2,175	4,076	25,629	19,790	464.57	749.24	469.67
Canadian	24,599	17,792	2,194	4,613	27,385	23,035	845.33	1,228.67	837.03
Carter	31,247	13,512	9,164	8,571	35,499	12,372	751.13	805.32	487.90
Cherokee	5,901	4,100	700	1,101	7,466	6,012	337.78	381.22	304.48
Choctaw	9,701	5,686	681	3,334	12,692	8,964	401.83	364.80	329.35
Cimarron	10,130	7,827	796	1,507	8,186	2,164	1,777.19	2,382.40	475.33
Cleveland	16,169	12,192	1,022	2,955	13,227	11,272	624.29	677.24	584.12
Coal	6,495	4,077	587	1,831	8,301	5,832	563.75	435.24	362.42

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX						PER CAPITA ASSESSED VALUATION		
	1931				1922	1912	1931	1922	1912
	Total	Real property and improvements	Personal property	All other					
Comanche	$16,918	$10,604	$1,920	$4,394	$17,866	[1]$26,389	$475.22	$663.73	[1]$497.53
Cotton	8,956	5,590	1,422	1,944	13,497	(1)	579.98	800.51	(1)
Craig	15,085	9,217	1,357	4,511	16,798	16,255	835.04	856.55	800.51
Creek	40,254	16,159	8,238	15,857	48,947	24,902	625.06	681.56	700.85
Custer	21,088	14,785	2,151	4,152	20,551	19,236	727.17	1,096.86	666.44
Delaware	4,334	3,046	343	845	5,275	4,027	309.87	364.10	301.46
Dewey	8,353	6,716	745	890	10,536	8,737	623.36	847.34	579.23
Ellis	11,812	8,292	965	2,555	13,249	10,721	1,120.58	1,134.78	629.52
Garfield	46,553	33,005	4,381	9,167	49,198	34,717	990.49	1,273.02	897.63
Garvin	18,136	11,962	1,599	4,575	19,008	11,424	577.56	559.04	368.55
Grady	31,803	21,522	2,570	7,711	28,000	21,505	636.06	802.81	559.01
Grant	24,958	19,555	2,086	3,317	29,643	26,330	1,763.82	1,844.38	1,310.63
Greer	10,078	7,795	1,091	1,192	10,427	9,292	479.90	658.41	479.87
Harmon	8,171	6,001	767	1,403	7,141	6,297	571.40	634.18	472.21
Harper	7,072	5,417	694	961	9,122	5,855	906.67	1,196.58	704.64
Haskell	6,058	3,986	672	1,400	7,102	5,722	373.58	363.63	209.16
Hughes	14,135	7,250	1,218	5,667	14,871	12,068	454.50	559.90	417.69
Jackson	15,502	11,362	1,112	3,028	15,153	16,417	515.02	684.40	519.27
Jefferson	12,104	6,374	1,549	4,181	16,303	7,222	695.95	919.82	325.92
Johnston	7,636	4,342	694	2,600	9,888	9,011	583.70	470.89	538.47
Kay	54,047	29,328	13,227	11,492	38,715	28,314	1,023.62	1,047.96	954.78
Kingfisher	18,389	15,131	1,387	1,871	20,226	17,857	1,149.31	1,290.68	902.20
Kiowa	19,651	14,202	1,376	4,073	19,407	17,187	640.10	840.35	508.78
Latimer	5,514	2,628	370	2,516	6,958	4,474	493.03	479.16	327.34
Le Flore	18,992	9,495	1,786	7,711	17,733	12,478	442.70	383.21	362.76
Lincoln	26,995	11,564	5,021	10,410	31,669	22,367	798.67	948.01	643.11
Logan	22,379	14,999	2,085	5,795	22,767	23,387	822.99	826.38	709.55
Love	5,937	3,436	411	2,090	7,922	4,678	615.94	609.46	456.99
McClain	11,093	7,337	790	2,966	10,009	6,511	504.23	493.83	343.71
McCurtain	9,956	6,294	1,267	2,395	12,241	6,379	286.43	289.09	215.88
McIntosh	9,425	5,853	805	2,767	12,092	9,600	378.15	434.90	391.88
Major	12,982	9,895	979	2,108	13,424	11,996	1,063.58	1,080.35	733.10
Marshall	7,187	4,256	623	2,308	9,305	5,382	651.82	601.95	463.20
Mayes	9,849	5,703	827	3,319	13,608	10,712	544.14	770.48	645.41
Murray	7,809	4,663	657	2,489	7,717	6,148	629.25	584.21	449.16
Muskogee	47,339	31,468	5,816	10,055	53,026	52,565	704.45	828.30	742.03
Noble	17,095	10,398	1,376	5,321	18,220	13,474	1,110.06	1,343.67	851.15
Nowata	10,329	6,262	987	3,080	14,425	13,322	758.87	883.37	712.73
Okfuskee	13,935	5,740	2,305	5,890	13,012	8,623	469.19	493.76	342.08
Oklahoma	201,167	141,608	28,167	31,392	140,074	118,323	839.24	1,126.82	985.69
Okmulgee	34,860	17,811	6,361	10,688	45,501	15,576	613.73	713.02	534.97
Osage	49,915	18,283	12,038	19,589	44,429	26,320	1,014.53	1,089.85	1,022.05
Ottawa	18,050	9,796	3,160	5,094	17,132	9,182	468.32	359.56	479.91
Pawnee	17,213	7,458	3,659	6,096	20,028	12,946	860.65	1,022.49	735.83
Payne	34,975	15,363	12,754	6,858	45,002	14,060	917.98	1,413.46	545.70
Pittsburg	22,868	11,701	2,788	8,379	20,261	21,162	450.35	543.52	355.88
Pontotoc	18,066	11,071	2,228	4,767	17,871	10,541	552.48	547.32	407.91
Pottawatomie	35,610	20,172	4,394	11,053	28,503	24,033	508.12	610.96	566.93
Pushmataha	6,237	3,128	492	2,617	7,364	4,582	423.02	379.26	373.13
Roger Mills	8,555	6,822	865	868	8,665	7,378	578.04	814.51	573.66
Rogers	15,473	9,029	1,268	5,176	16,409	16,114	805.89	932.06	789.75
Seminole	41,700	9,559	21,236	10,905	7,679	6,073	468.01	309.68	231.64
Sequoyah	6,385	2,871	390	3,124	10,122	10,022	327.35	371.52	358.24
Stephens	18,885	13,249	2,202	3,434	19,133	9,899	547.39	755.67	400.04
Texas	22,286	15,778	2,079	4,429	20,068	10,068	1,680.57	1,436.03	705.55
Tillman	18,844	14,870	1,430	2,544	21,535	14,982	762.91	920.08	587.88
Tulsa	191,244	139,318	25,814	26,112	133,145	44,351	951.46	1,042.29	873.37
Wagoner	13,380	8,089	1,129	4,162	16,487	15,012	592.04	771.48	597.70
Washington	31,709	14,400	9,491	7,818	28,343	28,305	1,136.52	962.35	1,229.81
Washita	18,879	14,877	1,893	2,109	18,060	18,062	614.95	812.17	631.14
Woods	19,082	12,603	1,714	4,765	24,210	16,537	1,109.42	1,518.89	830.32
Woodward	18,026	12,096	1,254	4,676	16,055	13,507	1,126.63	1,094.97	712.46

[1] Figures for Cotton County included in those for Comanche County; could not be segregated.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX								AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1931						1922	1912			
	Total	State	County	Cities and towns	School districts	Townships			1931	1922	1912
State total	$68,944	$6,151	$15,681	$13,365	$20,454	$4,293	$54,079	$19,705	$3.93	$3.20	$1.65
Adair	186	16	54	21	79	16	173	71	4.19	3.42	1.79
Alfalfa	554	82	112	42	276	42	605	233	2 38	2.13	.83
Atoka	311	29	90	22	143	27	357	161	3.84	3.41	2.22
Beaver	395	59	87	7	202	40	395	105	2.35	2 53	1.29
Beckham	588	62	142	76	286	22	459	209	3 34	3.28	1.86
Blaine	452	53	112	78	180	29	345	178	2.98	2.18	1.86
Bryan	722	59	246	69	302	46	727	245	4.33	3.70	1.89
Caddo	873	87	228	101	407	50	715	369	3.51	2.79	1.86
Canadian	737	86	200	115	288	48	699	293	3.00	2.55	1.27
Carter	1,476	110	360	228	658	120	1,578	303	4.72	4.45	2.45
Cherokee	215	21	70	28	86	10	153	112	3.64	2.05	1.86
Choctaw	503	35	150	85	207	31	544	204	5.24	4.29	2.28
Cimarron	251	36	56	16	122	21	140	21	2 48	1.71	.07
Cleveland	638	57	170	83	287	41	407	197	3.95	3.08	1.75
Coal	381	23	118	37	148	55	518	166	5.87	6.24	2.85
Comanche	723	59	130	217	284	33	738	[1] 446	4.27	4.13	[1] 1.69
Cotton	311	31	69	38	147	26	287	(1)	3.47	2.13	(1)
Craig	401	53	104	53	156	35	401	230	2.66	2.39	1.41
Creek	2,384	141	655	388	942	258	2,335	422	5.92	4.77	1.69
Custer	738	74	164	102	285	53	632	306	3.50	3.08	1.59
Delaware	155	17	42	3	79	14	214	60	3 21	4.06	1.49
Dewey	273	20	55	22	138	29	269	101	3.27	2.55	1.16
Ellis	295	42	65	36	124	28	284	154	2.50	2.14	1.44
Garfield	1,801	163	388	470	705	75	1,033	409	3.87	2.10	1.18
Garvin	606	63	119	99	328	87	628	282	3.84	3.30	2.47
Grady	1,195	112	249	201	564	69	799	359	3.76	2.85	1.67
Grant	528	87	108	42	235	56	558	251	2.12	1.88	.95
Greer	399	35	81	49	210	24	401	167	3.96	3.85	1.80
Harmon	325	29	69	35	166	26	225	104	3.98	3.15	1.65
Harper	236	25	63	10	110	28	296	66	3.34	3.24	1.13
Haskell	289	21	75	22	135	36	260	149	4.77	3.75	2.60
Hughes	701	49	175	138	301	38	601	230	4.96	4.04	1.91
Jackson	775	56	175	179	328	37	566	264	5.00	3.74	1.61
Jefferson	512	43	150	55	210	54	496	163	4.23	3.04	2.26
Johnston	350	27	104	17	160	42	428	174	4.58	4.33	1.93
Kay	1,602	180	296	253	772	92	1,168	329	2.96	3.02	1.16
Kingfisher	529	64	121	79	226	39	446	206	2.88	2.21	1.15
Kiowa	701	69	157	126	302	47	647	317	3.57	3.33	1.84
Latimer	246	19	81	33	88	25	301	85	4.46	4.33	1.90
Le Flore	839	66	222	88	372	91	713	254	4.42	4.02	2.04
Lincoln	858	95	229	64	340	130	583	376	3.18	1.84	1.68
Logan	827	80	240	170	300	37	607	374	3.01	2.67	1.60
Love	266	21	57	22	120	45	342	96	4.46	4.32	2.03
McClain	412	30	85	33	203	52	306	140	3.71	3 06	2.15
McCurtain	428	35	121	53	186	33	503	111	4.30	4.11	1.74
McIntosh	416	33	106	53	196	28	382	178	4.41	3.16	1.85
Major	368	46	122	32	147	21	337	145	2.83	2.51	1.21
Marshall	337	25	93	57	139	23	293	100	4 69	3.15	1.86
Mayes	302	34	98	23	118	29	247	157	3.07	1.82	1.47
Murray	340	25	90	65	138	22	246	172	4.35	3.19	2.80
Muskogee	1,854	166	398	505	727	58	2,192	966	3.92	4.13	1.84
Noble	515	60	177	46	190	42	428	195	3.01	2.35	1.45
Nowata	361	36	128	30	144	23	395	182	3.50	2.74	1.37
Okfuskee	635	49	163	108	263	52	495	210	4.56	3.80	2.44
Oklahoma	8,852	704	1,841	2,444	3,681	182	5,174	1,935	4.40	3.69	1.64

[1] Figures for Cotton County included in those for Comanche County; could not be segregated.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX								AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1931						1922	1912			
	Total	State	County	Cities and towns	School districts	Townships			1931	1922	1912
Okmulgee	$1,802	$122	$404	$487	$713	$76	$1,553	$362	$5.17	$3.41	$2.32
Osage	1,841	173	391	214	872	191	1,054	379	3 69	2.37	1.44
Ottawa	730	65	155	161	303	46	537	181	4.04	3.13	1.97
Pawnee	603	60	188	70	226	59	462	241	3.50	2 31	1.86
Payne	992	124	301	93	417	57	827	228	2 84	1.84	1.62
Pittsburg	1,145	80	297	230	459	79	802	569	5.01	2.74	2.69
Pontotoc	738	63	126	169	343	37	682	229	4.09	3.82	2.17
Pottawatomie	1,623	125	291	104	708	95	884	501	4.56	3.10	2.01
Pushmataha	287	22	67	6	137	55	266	88	4.00	3.61	1.92
Roger Mills	326	30	69	32	148	47	251	114	3.81	2.90	1.55
Rogers	577	55	173	63	226	60	527	230	3.73	3.21	1.43
Seminole	1,723	146	429	187	741	220	409	97	4 13	5.33	1.60
Sequoyah	397	22	133	37	146	59	344	194	6.22	3 40	1.94
Stephens	736	66	150	145	348	26	683	189	3.89	3.57	1.91
Texas	585	78	73	72	317	45	479	140	2 62	2.39	1.39
Tillman	669	66	145	112	302	44	682	219	3.55	3.17	1.46
Tulsa	8,895	669	1,479	2,911	3,693	143	5,974	714	4.65	4 49	1.61
Wagoner	443	47	111	52	167	66	385	244	3.31	2.34	1.63
Washington	1,128	115	262	209	506	36	708	470	3 56	2.50	1.66
Washita	583	66	150	38	282	47	526	187	3.09	2.91	1.04
Woods	541	67	153	68	214	39	527	220	2.84	2.18	1.33
Woodward	520	64	74	77	256	49	440	178	2.88	2.74	1.32

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Oregon relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 36 counties, the 190 cities and towns, the 2,174 school districts, and the 713 other civil divisions (bridge, dike, drainage, improvement, irrigation, port, road, and water districts), or a total of 3,114 political units that have the power to levy taxes or incur debt.

The data for Oregon were compiled from reports on file in the offices of the State Treasurer, State Tax Commission, and State Superintendent of Public Instruction, Salem, Oreg., and from reports received through correspondence.

Fiscal year.—For Oregon the fiscal year reported for the State government is that ending September 30, 1931, while the statistics for the counties, the cities and towns, the school districts, and the other civil divisions are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Oregon on January 1, 1932, was 971,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1931.—The following statement discloses that for Oregon the aggregate of revenue receipts is in excess of governmental costs, including those for capital outlays, by $258,666; excluding capital outlays, this excess amounted to $21,673,625.

The excess of revenue receipts over governmental costs was 0.6 percent for the State government, 5.7 percent for the cities and towns, and 23.3 percent for the other civil divisions. For the counties and the school districts governmental costs exceeded revenue receipts, the percent of excess being 7.2 for the counties and 2.9 for the school districts.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING-FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Percent of total	Total	Percent of total	Total	Percent of total	Total	Percent of total
Total	$85,379,847	100.0	$85,121,181	100.0	$198,849,130	100.0	$41,488,103	100.0
State government	29,767,296	34.9	29,579,912	34.8	33,387,901	16.8		
Counties	15,724,564	18.4	16,851,452	19.8	26,058,949	13.1	12,646,493	30.5
Cities and towns	19,079,894	22.3	18,042,470	21.2	78,029,600	39.2	10,731,258	25.9
School districts	17,318,426	20.3	17,817,150	20.9	24,210,167	12.2	16,278,081	39.2
Other civil divisions	3,489,667	4.1	2,830,197	3.3	37,162,513	18.7	1,832,271	4.4

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Oregon and all subdivisions of the State amounted to $85,379,847, or an average of $87.93 for each person in the State. Of this amount $29,767,296 was for the State; $15,724,564 for the counties; $19,079,894 for the cities and towns; $17,318,426 for the school districts; and $3,489,667 for the other civil divisions. The revenues collected include $41,198,285, general property taxes; $1,207,620, special taxes; $16,016,571, licenses and permits; $4,831,021, special assessments; $9,984,597, subventions, donations, and pension assessments; $2,728,825, interest, rents, and highway privileges; $4,989,021, earnings of public-service enterprises; $3,928,538, earnings of general departments; and $495,369, fines, forfeits, and escheats. Of the $9,984,597 classified as subventions, donations, and pension assessments, $4,637,633 represents subventions by the Federal Government to the State, principally for highways.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities and towns having a population of 2,500 and over.

General property taxes of the State, the counties, and the cities and towns having a population of 2,500 and over amounted to $15,421,000 in 1912, $25,057,000 in 1922, and $24,414,450 in 1931, this being a decrease of 2.6 percent from 1922 to 1931, and an increase of 58.3 percent from 1912 to 1931. Special taxes amounted to $262,000 in 1912, $665,000 in 1922, and $1,207,620 in 1931. Licenses and permits, which include automobile license tax and the tax on gasoline, amounted to $1,059,000 in 1912, $5,298,000 in 1922, and $15,994,519 in 1931. Special assessments amounted to $4,264,000 in 1912, $6,770,000 in 1922, and $3,687,881 in 1931.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Oregon and all subdivisions of the State for 1931 amounted to $85,121,181, or an average expenditure of $87.66 per person. Of the total amount expended, $29,579,912 was disbursed by the State government; $16,851,452 by the counties; $18,042,470 by the cities and towns; $17,817,150 by the school districts; and $2,830,197 by the other civil divisions. The total comprises $50,621,809 for operation and maintenance of general departments; $3,203,753 for operation and maintenance of public-service enterprises; $9,880,660 for interest on debt; and $21,414,959 for outlays or permanent improvements.

Payments for operation and maintenance of general departments for the government of the cities and towns are not shown by departments in tables 3 and 4 for the reason that for the most part the reports secured for the cities and towns did not admit of this distribution. Payments for operation and maintenance of general departments for the government of the State, the counties, the school districts, and the other civil divisions are shown by departments in table 3.

Expenditures for maintenance of schools other than schools of the State government may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data were limited to the States, counties, and cities and towns with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1931 the payments for operation and maintenance of general departments and public-service enterprises of the State, counties, and cities and towns having a population of 2,500 and over increased from $12,912,000 to $35,736,133, or 176.8 percent; interest payments, from $1,879,000 to $7,598,597, or 304.4 percent; and outlay payments, from $13,040,000 to $19,549,024, or 49.9 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the cities and towns, the school districts, and the other civil divisions, by counties.

Table 6 presents for the individual cities and towns, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking fund assets, for the year 1931. The aggregate debt of the cities and towns in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1931, 1922, and 1912, covering the gross debt less sinking fund assets—total and per capita—of the government of the State, the counties, the cities and towns, the school districts, and the other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all minor civil divisions of the county.

For 1931 the combined gross debt of Oregon and all subdivisions of the State less sinking fund assets set aside to meet such debt was $198,849,130, or an average per capita of $204.79. In 1922 the average per capita was $170.69, and in 1912, $57.90.

Of the total debt reported for 1931, $33,387,901 was for the State government; $26,058,949 for the counties; $78,029,600 for the cities and towns; $24,210,167 for the school districts; and $37,162,513 for the other civil divisions.

The gross debt of the State government, less sinking fund assets, decreased 16.5 percent from 1922 to 1931 and increased 107,602.9 percent from 1912 to 1931. Similar debt for all minor civil divisions combined increased 68.6 percent from 1922 to 1931 and 277.8 percent from 1912 to 1931.

ASSESSED VALUATIONS

All real property within the State, and all personal property situated or owned within this State, except such as is specifically exempted, is subject to assessment and taxation in equal and ratable proportion.

Both real and personal property is assessed annually by county assessors with reference to March 1 at its true cash value. Owners are required to furnish lists of all their real and personal property and the value thereof, but the same is appraised by the assessors.

The assessed valuation of all property in Oregon subject to levies of the general property tax was $1,092,771,441 in 1931 as compared with $1,009,499,000 in 1922 and $905,012,000 in 1912. The per capita assessed valuation increased from $1,195.54 in 1912 to $1,247.80 in 1922, and decreased to $1,125.41 in 1931.

TAX LEVIES

The sheriff of each county is the tax collector. All taxes levied by any incorporated city or town, or by any school, road, port, or other taxing district or agency are collected by him at the same time as are county taxes.

The first half of all taxes levied is required to be paid on or before May 5 next following date of levy, and the second half on or before November 5 following.

The total levies of general property tax for the State and all subdivisions were $17,139,000 for 1912, $40,090,000 for 1922, and $41,488,103 for 1931, this being a per capita of $22.64, $49.55, and $42.73, respectively.

Of the total levies reported for 1931, $12,646,493 was for the counties; $10,731,258 for the cities and towns; $16,278,081 for the school districts; and $1,832,271 for the other civil divisions. For the year reported there were no levies of the general property tax for State purposes. The average rate of levy per $100 of the assessed valuation was $1.89 for 1912, $3.97 for 1922, and $3.80 for 1931.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Licenses and permits							
Grand total	**971,000**	**$85,380**	**$87.93**	**[2] $58,423**	**$41,198**	**$16,017**	**$4,831**	**$495**	**$9,384**	**$601**	**$2,729**	**$3,928**	**$4,989**
State government	(1)	29,767	30.85	[2] 20,441	4,612	14,621	331	117	4,638	540	1,544	2,156	
Counties	971,000	15,725	16.19	12,413	11,350	1,063		181	1,927	7	300	897	
Cities and towns	598,083	19,080	31.90	9,732	9,399	333	3,533	197		54	757	315	4,492
School districts		17,318	(3)	13,973	13,973				2,808		54	483	
Other civil divisions		3,490	(3)	1,864	1,864		967		11		74	77	497
BAKER	16,754	859	51.27	620	615	5	27	6	80	1	28	16	81
County	16,754	324	19.34	276	274	2		4	27		8	9	
Cities and towns	9,819	243	24.75	113	110	3	27	2		1	19		81
School districts		292	(3)	231	231				53		1	7	
Other civil divisions													
BENTON	17,000	653	38.41	498	456	42	28	5	90		8	23	1
County	17,000	231	13.59	193	154	39		3	24		3	8	
Cities and towns	8,506	134	15.75	94	91	3	28	2			5	4	1
School districts		288	(3)	211	211				66			11	
CLACKAMAS	47,700	2,346	49.18	1,787	1,775	12	38	20	287	1	12	52	149
County	47,700	1,006	21.09	812	805	7		18	128		9	39	
Cities and towns	14,324	266	18.57	129	124	5	38	2		1	1	4	91
School districts		855	(3)	685	685				159		2	9	
Other civil divisions		219	(3)	161	161								58
CLATSOP	21,124	1,597	75.60	1,166	1,120	46	89	16	90		67	38	131
County	21,124	366	17.33	295	255	40		6	46		4	15	
Cities and towns	12,966	661	50.98	383	357	6	86	10			60	11	131
School districts		349	(3)	296	296				44			9	
Other civil divisions		221	(3)	212	212		3				3	3	

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Includes $822,902, inheritance taxes, and $384,718, other special taxes, for State purposes only.
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TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Licenses and permits							
COLUMBIA	21,100	$853	$40.43	$623	$581	$42	$57	$8	$81		$4	$37	$43
County	21,100	276	13.08	241	205	36		8	15		4	8	
Cities and towns	8,269	120	14.51	47	41	6						10	43
School districts		395	(3)	311	311		20					18	
Other civil divisions		62	(3)	24	24				*66*			1	
COOS	29,400	1,607	54.66	1,086	1,080	6	37						
County	29,400	536	18.23	423	422	1	62	6	202	$1	26	74	*150*
Cities and towns	16,050	355	22.12	213	208	5		2	*66*		3	42	
School districts		527	(3)	346	346		51	4		1	2	5	79
Other civil divisions		189	(3)	104	104				136		20	25	
CROOK	*3,336*	203	60.85	143	142	1	11				1	2	71
County	3,336	96	28.78	78	77	1	29	1	23		3	4	
Cities and towns	*1,027*	*21*	20.45	21	21			*1*	*11*		3	3	
School districts		56	(3)	44	44								
Other civil divisions		30	(3)						12				
CURRY	3,300	107	32.42	84	84		29					1	
County	3,300	*54*	16.36	42	42		2	1	13		2	3	2
School districts		49	(3)	42	42			*1*	*6*		2	3	
Other civil divisions		4	(3)						7				
DESCHUTES	15,600	854	54.74	501	497	4	2						2
County	15,600	235	15.06	165	164	1	99	7	*108*		14	29	105
Cities and towns	10,394	263	25.30	97	94	3		5	55		8	2	
School districts		300	(3)	239	239		50	2			5	4	105
Other civil divisions		56	(3)						53			8	
DOUGLAS	22,100	1,412	63.89	1,120	1,077	43	49				1	6	
County	22,100	*675*	*30.54*	*553*	*511*	*42*	26	11	146		24	44	41
Cities and towns	8,446	164	19.42	95	94	1		10	71		11	30	
School districts		483	(3)	*394*	*394*		26	1				2	40
Other civil divisions		90	(3)	78	78				64		13	12	
GILLIAM	3,467	287	82.78	233	227	*6*			11				1
County	3,467	180	51.92	159	153	*6*			*24*	*1*	*1*	*8*	*20*
Cities and towns	1,623	43	26.49	22	22				14	1		6	
School districts		64	(3)	52	52						1		20
									10			2	

GRANT	6,000	214	35.67	145	145			2	54		2	5	6
County	6,000	104	17.33	57	57			2	39		2	4	
Cities and towns	1,383	14	10.12	8	8								6
School districts		96	(3)	80	80				15			1	
HARNEY	6,200	261	42.10	178	174	2	8	2	34		9	18	14
County	6,200	126	20.32	76	76			2	22		9	17	
Cities and towns	3,049	51	16.73	29	27	2	8						14
School districts		84	(3)	71	71				12			1	
Other civil divisions													
HOOD RIVER	9,000	506	56.22	293	290	3	71	11	73		6	25	27
County	9,000	147	16.33	91	89	2		1	42		6	7	
Cities and towns	2,757	85	30.83	46	45	1		10				2	27
School districts		202	(3)	156	156				31			15	
Other civil divisions		72	(3)				71					1	
JACKSON	35,100	1,957	55.75	1,087	1,076	11	277	9	234		34	61	255
County	35,100	418	11.91	234	229	5		6	137		18	23	
Cities and towns	20,128	588	29.21	242	236	6	59	3			14	15	255
School districts		670	(3)	557	557				97		2	14	
Other civil divisions		281	(3)	54	54		218					9	
JEFFERSON	2,291	157	68.53	122	122		6		16		1	4	8
County	2,291	84	36.67	76	76				4		1	3	
Cities and towns	291	3	10.31	3	3								
School districts		46	(3)	33	33				12			1	
Other civil divisions		24	(3)	10	10		6						8
JOSEPHINE	12,200	640	52.46	412	411	1	67	3	84		4	20	50
County	12,200	245	20.08	185	185			3	40		3	14	
Cities and towns	4,666	141	30.22	80	79	1	10					1	50
School districts		197	(3)	147	147				44		1	5	
Other civil divisions		57	(3)				57						
KLAMATH	36,000	2,135	59.31	1,395	1,391	4	316	26	296		33	60	9
County	36,000	839	23.31	626	626			23	157		13	20	
Cities and towns	19,443	306	15.74	167	163	4	104	3			20	3	9
School districts		769	(3)	602	602				139			28	
Other civil divisions		221	(3)				212					9	
LAKE	5,000	359	71.80	269	268	1	12	2	42		4	30	
County	5,000	192	38.40	158	158			1	10		4	19	
Cities and towns	2,180	35	16.06	22	21	1	12	1					
School districts		132	(3)	89	89				32			11	
Other civil divisions													
LANE	57,600	2,851	49.50	1,611	1,593	18	188	11	185		35	168	653
County	57,600	770	13.37	608	601	7		4	40		15	103	
Cities and towns	26,906	1,250	46.46	370	359	11	188	7			20	13	652
School districts		740	(3)	545	545				145			50	
Other civil divisions		91	(3)	88	88							2	1

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[3] Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Tota	General property	Licenses and permits							
LINCOLN	10,600	$597	$56 32	$437	$436	$1	$29	$2	$66		$1	$25	$37
County	10,600	228	21. 51	182	181	1		2	29		1	14	
Cities and towns	4,034	97	24. 05	27	27		29					8	33
School districts		183	(3)	143	143				37			3	
Other civil divisions		89	(3)	85	85								4
LINN	24,700	1,070	43. 32	802	794	8	4	5	216		6	33	4
County	24,700	524	21. 21	369	363	6		4	126		5	20	
Cities and towns	9,321	114	12 23	103	101	2	4	1			1	1	4
School districts		414	(3)	312	312				90			12	
Other civil divisions		18	(3)	18	18								
MALHEUR	11,300	684	60. 53	433	429	4	155	5	21		3	37	30
County	11,300	221	19 56	207	205	2		5	1			8	
Cities and towns	3,990	89	22. 31	51	49	2	8	5					30
School districts		194	(3)	162	162				20			12	
Other civil divisions		180	(3)	13	13		147				3	17	
MARION	62,800	2,403	38. 26	1,643	1,623	20	142	13	381		30	68	126
County	62,800	864	13 76	599	588	11		5	207		25	28	
Cities and towns	35,868	717	19 99	433	424	9	142	8			5	3	126
School districts		809	(3)	598	598				174			37	
Other civil divisions		13	(3)	13	13								
MORROW	4,941	360	72. 86	291	287	4	8	2	24		3	15	17
County	4,941	168	34. 00	149	146	3		1	12		2	4	
Cities and towns	1,753	34	19. 40	16	15	1		1					17
School districts		149	(3)	126	126				12		1	10	
Other civil divisions		9	(3)				8					1	
MULTNOMAH	348,900	23,272	66. 70	15,657	14,686	971	2,510	151	946	$51	757	598	2,602
County	348,900	3,908	11. 20	3,334	2,598	736		28	115		93	338	
Cities and towns	308,728	11,974	38. 78	6,292	6,057	235	2,432	123		51	597	195	2,284
School districts		6,047	(2)	5,148	5,148				831		3	65	
Other civil divisions		1,343	(3)	883	883		78				64		318
POLK	17,300	668	38. 61	453	412	41	25	6	95		3	67	19
County	17,300	263	15. 20	195	154	41		4	41		2	21	
Cities and towns	6,597	105	15. 92	54	54		25	2				5	19
School districts		273	(3)	198	198				54		1	20	
Other civil divisions		27	(3)	6	6							21	

SHERMAN	2,978	175	58.76	136	136				22		6	6	5
County	2,978	94	31.56	68	68				18		3	5	
Cities and towns	960	16	16.67	11	11								5
School districts		65	(3)	57	57				4		3	1	
TILLAMOOK	12,300	963	78.29	756	753	3	10	3	136		5	19	34
County	12,300	464	37.72	371	369	2		2	79		3	9	
Cities and towns	3,501	95	27.14	52	51	1	9	1			2	7	24
School districts		285	(3)	225	225				57			3	
Other civil divisions		119	(3)	108	108		1						10
UMATILLA	24,399	1,280	52.46	897	891	6	43	11	182	3	23	31	90
County	24,399	421	17.25	260	258	2		7	121	3	19	11	
Cities and towns	11,931	238	19.95	132	128	4	6	4			2	4	90
School districts		578	(3)	505	505				61			12	
Other civil divisions		43	(3)				37				2	4	
UNION	17,600	968	55.00	700	691	9	61	5	100	2	6	26	68
County	17,600	383	21.76	312	311	1		2	48	2	6	13	
Cities and towns	11,330	258	22.77	123	115	8	61	3				3	68
School districts		327	(3)	265	265				52			10	
WALLOWA	7,814	335	42.87	238	237	1	17	1	59		1	11	8
County	7,814	150	19.20	104	103	1		1	35		1	9	
Cities and towns	2,808	50	17.81	25	25		17						8
School districts		135	(3)	109	109				24			2	
Other civil divisions													
WASCO	12,646	785	62.07	557	554	3	19	8	96		5	33	67
County	12,646	311	24.59	238	237	1		3	54		5	11	
Cities and towns	6,942	189	27.23	88	86	2	19	5				10	67
School districts		285	(3)	231	231				42			12	
WASHINGTON	30,900	1,195	38.67	890	824	66	45	8	128		6	36	82
County	30,900	458	14.82	375	314	61		8	49		3	23	
Cities and towns	7,574	181	23.90	75	70	5	44					4	58
School districts		526	(3)	435	435				79		3	9	
Other civil divisions		30	(3)	5	5		1						24
WHEELER	2,800	135	48.21	101	101			1	23	1	2	3	4
County	2,800	87	31.07	69	69			1	14	1	2		
Cities and towns	749	5	6.68	1	1								4
School districts		43	(3)	31	31				9			3	
YAMHILL	22,300	865	38.79	620	608	12	30	10	89		11	54	51
County	22,300	277	12.42	233	227	6		8	24		4	8	
Cities and towns	9,770	175	17.91	88	82	6	30	2			3	1	51
School districts		411	(3)	297	297				65		4	45	
Other civil divisions		2	(3)	2	2								

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Not computed

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931

[Revenue receipts expressed in thousands]

CITY OR TOWN	Estimated population [1]	REVENUE RECEIPTS										
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Licenses and permits						
Grand total	598,083	$19,080	$31.90	$9,732	$9,399	$333	$3,533	$197	$54	$757	$315	$4,492
30,000 population and over	306,600	11,943	38.95	6,277	6,042	235	2,432	123	51	597	195	2,268
Portland	306,600	11,943	38.95	6,277	6,042	235	2,432	123	51	597	195	2,268
8,000 to 30,000 population	106,049	3,401	32.07	1,427	1,386	41	657	31		117	32	1,137
Salem	27,700	616	22.24	367	359	8	134	7		4		104
Eugene	20,200	1,165	57.67	308	299	9	177	6		20	7	647
Klamath Falls	18,300	285	15.57	154	151	3	103	3		20	2	3
Medford	11,900	356	29.92	147	141	6	54	2		9	9	135
Astoria	10,349	514	49.67	261	256	5	80	9		59	11	94
Bend	9,400	237	25.21	87	84	3	48	2		5	1	94
La Grande	8,200	228	27.80	103	96	7	61	2			2	60
2,500 to 8,000 population	88,417	1,885	21.32	1,059	1,024	35	268	34		33	46	445
Baker	7,858	210	26.72	93	90	3	27	2		18		70
Corvallis	7,585	128	16.88	89	86	3	28	2		5	4	
Pendleton	6,621	86	12.99	76	73	3		4		1		5
The Dalles	5,883	176	29.92	83	81	2	19	5			10	59
Oregon City	5,761	91	15.80	47	43	4	10	1				33
Albany	5,325	56	10.52	51	50	1	3	1		1		
Marshfield	5,287	100	18.91	91	88	3		3		2	4	
Grants Pass	4,666	141	30.22	80	79	1	10				1	50
Ashland	4,544	179	39.39	64	64		3	1		4	3	104
Roseburg	4,362	74	16.96	54	54		18	1			1	
North Bend	4,012	84	20.94	65	65		18				1	
St. Helens	3,994	71	17.78	19	16	3	17				9	26
Hillsboro	3,039	56	18.43	30	27	3	22				4	
Dallas	2,975	48	16.13	24	24		20				4	

Newberg	2,951	59	19.99	18	15	3	21	1										19
McMinnville	2,917	48	16.46	36	35	1	8	1										3
Hood River	2,757	85	30.83	46	45	1		10									2	27
Coquille	2,732	67	24.52	22	21	1	27	1										17
Burns	2,590	48	18.47	28	26	2	8											12
Tillamook	2,549	78	30.60	43	42	1	9	1									3	20
Less than 2,500 population	97,017	1,851	19.08	969	947	22	176	9	3	10	42	642						

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
Grand total	$85,121	$87.66	$50,632											$3,204	$9,880	$21,415
State government	29,580	30.65	14,537	$1,281	$1,330	$323	$4,183	$1,812	$3,796	$49	$94	$1,538	$131	1	2,763	12,279
Counties	16,852	17.36	11,665	3,345	292	166	3,595	1,327	1,819	[1]5	3		503		1,261	3,926
Cities and towns	18,042	30.17	[1] 8,017											2,567	3,986	3,472
School districts	17,817	(2)	15,484						15,484						1,151	1,182
Other civil divisions	2,830	(2)	919				264					655		636	719	556
BAKER	782	46.68	555											82	83	62
County	259	15.46	185	49	13		41	27	48	1			6		37	37
Cities and towns	233	23.73	99											82	37	15
School districts	290	(2)	271						271						9	10
Other civil divisions																
BENTON	608	35.76	483												55	70
County	234	13.76	152	47	4	4	18	13	60				6		15	67
Cities and towns	113	13.28	84												29	
School districts	261	(2)	247						247						11	3
CLACKAMAS	2,244	47.04	1,455											103	177	509
County	899	18.85	593	71	20	12	208	101	153				28		64	242
Cities and towns	244	17.03	119											54	55	16
School districts	850	(2)	743						743						38	69
Other civil divisions	251	(2)												49	20	182

CLATSOP	1,367	64.71	686													77	377	227
County	322	15.24	228	59	6		85		77	1							11	83
Cities and towns	422	32.55	108													77	191	46
School districts	384	(2)	346						346								29	9
Other civil divisions	239	(2)	4				1						3				146	89
COLUMBIA	828	39.24	694													20	66	48
County	264	12.51	259	77	5		118		56					3			5	
Cities and towns	79	9.55	29													20	29	1
School districts	407	(2)	362						362								29	16
Other civil divisions	78	(2)	44				17						27				3	31
COOS	1,668	56.73	1,118													105	234	211
County	541	18.40	314	87	1	11	7	61	136					11			59	168
Cities and towns	279	17.38	143													30	84	22
School districts	687	(2)	640						640								37	10
Other civil divisions	161	(2)	21				18						3			75	54	11
CROOK	187	56.06	150														22	15
County	80	23.98	62	19	5	1	17	5	10					5			18	
Cities and towns	19	18.50	5														1	13
School districts	62	(2)	60						60									2
Other civil divisions	26	(2)	23				3						20				3	
CURRY	123	37.27	110													1	11	1
County	42	12.73	38	15			10	3	9					1			4	
School districts	78	(2)	72						72								5	1
Other civil divisions	3	(2)														1	2	
DESCHUTES	687	44.04	535													37	93	22
County	146	9.36	131	43	6	3	15	15	45	4							8	7
Cities and towns	184	17.70	102													37	45	
School districts	296	(2)	254						254								27	15
Other civil divisions	61	(2)	48										48				13	
DOUGLAS	1,343	60.77	982													17	104	240
County	657	29.73	419	295	9		59	3	52					1			24	214
Cities and towns	129	15.27	64													9	42	14
School districts	479	(2)	448						448								19	12
Other civil divisions	78	(2)	51				51									8	19	
GILLIAM	261	75.28	223													5	33	
County	159	45.86	142	74	3	1	51	5	8								17	
Cities and towns	37	22.80	19													5	13	
School districts	65	(2)	62						62								3	
GRANT	300	50.00	232													3	28	37
County	165	27.50	110	39	2		37	14	15					3			20	35
Cities and towns	11	7.95	5													3	2	1
School districts	124	(2)	117						117								6	1

[1] Not available by departments.

[2] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
			Operation and maintenance of general departments												
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous	Operation and maintenance of public-service enterprises	Interest	Outlays
HARNEY	$283	$45.65	$221											$9	$42	$11
County	145	23.39	129	$36	$11		$47	$13	$12				$10		10	6
Cities and towns	49	16.07	14											9	23	3
School districts	89	(2)	78						78						9	2
Other civil divisions		(2)														
HOOD RIVER	555	61.67	481											10	57	7
County	182	20.22	160	36	2	$1	79	13	29						18	4
Cities and towns	112	40.62	95											10	7	
School districts	203	(2)	188						188						12	3
Other civil divisions	58	(2)	38									$38			20	
JACKSON	2,110	60 11	1,436											190	225	259
County	350	9 97	282	101	6	5	61	15	83	$6			5		23	45
Cities and towns	789	39 20	291											190	127	181
School districts	697	(2)	632						632						40	25
Other civil divisions	274	(2)	231				59					172			35	8
JEFFERSON	151	65.91	123											9	19	
County	74	32.30	70	29			15		14				12		4	
Cities and towns	2	6.87	1												1	
School districts	55	(2)	51						51						4	
Other civil divisions	20	(2)	1									1		9	10	
JOSEPHINE	642	52.62	478											20	79	65
County	255	20.90	201	39	12	1	71	21	36	3			18		4	50
Cities and towns	119	25.50	50											20	42	7
School districts	210	(2)	196						196						9	5
Other civil divisions	58	(2)	31									31			24	3

KLAMATH	1,724	47.89	1,182											4	299	239
County	658	18.28	513	116	12	28	152	65	126	8			6		79	66
Cities and towns	390	20.06	157											4	146	83
School districts	509	(2)	379						379						44	86
Other civil divisions	167	(2)	133									133			30	4
LAKE	294	58 80	263												14	17
County	156	31.20	134	36	10	1	42	9	33				3		7	15
Cities and towns	16	7.34	15												1	
School districts	122	(2)	114						114						6	2
Other civil divisions		(2)														
LANE	2,664	46.25	1,629											215	360	460
County	704	12.22	599	202	6	23	176	64	119				9		44	61
Cities and towns	1,006	37.39	233											215	261	297
School districts	857	(2)	776						776						52	29
Other civil divisions	97	(2)	21				21								3	73
LINCOLN	554	52.26	344											42	66	102
County	189	17.83	149	68	2		28	10	36				5		12	28
Cities and towns	81	20.08	26											20	29	6
School districts	169	(2)	146						146						8	15
Other civil divisions	115	(2)	23				23							22	17	53
LINN	1,036	41.94	924											2	37	73
County	450	18.22	411	139	20	1	107	27	82				35		5	34
Cities and towns	111	11.91	84											2	21	4
School districts	427	(2)	394						394						11	22
Other civil divisions	48	(2)	35				35									13
MALHEUR	705	62.39	556											22	70	57
County	231	20.44	187	64	10		65	21	15	3			9		8	36
Cities and towns	98	24.56	42											22	27	7
School districts	219	(2)	204						204						12	3
Other civil divisions	157	(2)	123				17					106			23	11
MARION	2,373	37.79	1,533											92	167	581
County	1,008	16.05	440	71	25	11	129	41	151	2			10		14	554
Cities and towns	524	14.61	306											92	119	7
School districts	826	(2)	775						775						34	17
Other civil divisions	15	(2)	12				12									3
MORROW	412	83 38	308											20	52	32
County	206	41.69	150	88	6		38	4	13				1		27	29
Cities and towns	42	23.96	14											20	7	1
School districts	156	(2)	136						136						18	2
Other civil divisions	8	(2)	8									8				

[2] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—*Continued*

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
			Operation and maintenance of general departments												
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous	Operation and maintenance of public-service enterprises	Interest	Outlays
MULTNOMAH	$24,392	$69.91	$14,129											$1,825	$3,770	$4,668
County	5,685	16.29	3,596	$576	$23	$48	$1,233	$612	$8	$564	$3		$229		598	1,491
Cities and towns	11,726	37.98	5,444											1,383	2,402	2,497
School districts	6,211	(2)	5,069						5,069						513	629
Other civil divisions	770	(2)	20									$20		442	257	51
POLK	759	43.87	537											8	39	175
County	261	15.09	228	78	5		78	12	45				10			33
Cities and towns	214	32.44	48											8	25	133
School districts	277	(2)	261						261						12	4
Other civil divisions	7	(2)													2	5
SHERMAN	196	65.82	161											7	24	4
County	93	31.23	78	15	1		53	2	6				1		15	
Cities and towns	15	15.63	1											7	5	2
School districts	88	(2)	82						82						4	2
TILLAMOOK	865	70.33	672											17	97	79
County	374	30.41	332	115	5	1	112	19	53	1			26		13	29
Cities and towns	77	21.99	37											9	23	8
School districts	357	(2)	297						297						26	34
Other civil divisions	57	(2)	6				6							8	35	8
UMATILLA	1,302	53.36	897											75	88	242
County	474	19.43	248	73	4	1	65	21	54	14			16		1	225
Cities and towns	206	17.27	77											75	44	10
School districts	575	(2)	528						528						43	4
Other civil divisions	47	(2)	44									44				3

UNION	771	43.81	588												33	81	69
County	260	14.77	176	38	9		46	26	46					11		26	58
Cities and towns	187	16.50	109												33	42	3
School districts	324	(2)	303						303							13	8
WALLOWA	333	42.62	280												6	27	20
County	157	20.09	131	32	10	4	51	8	21					5		7	19
Cities and towns	31	11.04	15												6	10	
School districts	144	(2)	133						133							10	1
Other civil divisions	1	(2)	1										1				
WASCO	695	54.96	512												63	70	50
County	260	20.56	189	79	8	2	39	16	38	7						32	39
Cities and towns	168	24.20	74												63	27	4
School districts	267	(2)	249						249							11	7
WASHINGTON	1,405	45.47	871												56	72	406
County	568	18.38	360	66	18	3	151	34	69	1				18		4	204
Cities and towns	212	27.99	59												34	38	81
School districts	592	(2)	452						452							27	113
Other civil divisions	33	(2)													22	3	8
WHEELER	153	54.64	126												2	18	7
County	89	31.79	69	39	3		11	7	9							13	7
Cities and towns	4	5.34	2												2		
School districts	60	(2)	55						55							5	
YAMHILL	769	34.48	611												26	61	71
County	255	11.43	200	34	10	4	80	20	52							15	40
Cities and towns	113	11.57	46												26	31	10
School districts	400	(2)	364						364							15	21
Other civil divisions	1	(2)	1				1										

[2] Not computed.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY OR TOWN	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public service enterprises	Interest	Outlays
Grand total	**$18,042**	**$30.17**	**$6,017**	**$2,567**	**$3,986**	**$3,472**
30,000 population and over	11,700	38.16	5,434	1,373	2,397	2,496
Portland	11,700	38 16	5,434	1,373	2,397	2,496
8,000 to 30,000 population	2,871	27.07	1,032	502	819	518
Salem	440	15 88	254	78	108	----
Eugene	923	45 69	212	212	245	254
Klamath Falls	370	20.22	146	----	142	82
Medford	511	42.94	181	92	101	137
Astoria	302	29.18	57	57	143	45
Bend	164	17.45	91	33	40	----
La Grande	161	19.63	91	30	40	----
2,500 to 8,000 population	1,881	21.27	884	309	358	330
Baker	207	26 34	90	72	31	14
Corvallis	109	14.37	81	----	28	----
Pendleton	75	11.33	46	5	14	10
The Dalles	141	23 97	59	57	25	----
Oregon City	83	14 41	42	12	20	9
Albany	65	12.21	53	----	12	----
Marshfield	100	18.91	82	----	18	----
Grants Pass	119	25 50	50	20	42	7
Ashland	230	50.62	82	91	15	42
Roseburg	56	12.84	40	----	12	4
North Bend	72	17.95	29	----	27	16
St. Helens	41	10 27	14	12	15	----
Hillsboro	120	39.49	27	----	12	81
Dallas	165	55.46	24	----	8	133
Newberg	32	10.84	15	10	6	1
McMinnville	27	9 26	9	3	10	5
Hood River	112	40.62	95	10	7	----
Coquille	20	7.32	----	4	16	----
Burns	46	17.70	13	7	23	3
Tillamook	61	23.93	33	6	17	5
Less than 2,500 population	1,590	16.39	667	383	412	128

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	$241,105	$183,264	$45,721	$12,120	$198,849	$204.79
State government	60,999	58,749		2,250	33,388	34.60
Counties	27,639	25,425		2,214	26,059	26.84
Cities and towns	89,414	68,169	18,236	3,019	78,029	130.47
School districts	24,805	20,354		4,451	24,210	(1)
Other civil divisions	38,248	10,577	27,485	186	37,163	(1)
BAKER	2,059	1,435	610	14	1,913	114.18
County	700	700			700	41.78
Cities and towns	859	484	370	5	718	73.12
School districts	260	251		9	255	(1)
Other civil divisions	240		240		240	(1)
BENTON	1,205	989	165	51	954	56.12
County	223	223			144	8.47
Cities and towns	792	603	165	24	644	75.71
School districts	190	163		27	166	(1)
CLACKAMAS	3,577	2,893	418	266	3,475	72.85
County	1,230	1,230			1,230	25.79
Cities and towns	1,324	834	418	72	1,241	56.64
School districts	649	457		192	636	(1)
Other civil divisions	374	372		2	368	(1)
CLATSOP	10,155	8,753	606	796	9,487	449.11
County	256	181		75	129	6.11
Cities and towns	5,591	4,471	602	518	5,201	401.13
School districts	622	519		103	621	(1)
Other civil divisions	3,686	3,582	4	100	3,536	(1)
COLUMBIA	2,248	1,054	922	272	2,122	100.57
County	162	100		62	95	4.50
Cities and towns	801	563	239	59	809	97.84
School districts	542	391		151	535	(1)
Other civil divisions	683		683		683	(1)
COOS	5,187	2,986	942	1,259	4,655	158.33
County	1,611	844		767	1,510	51.36
Cities and towns	1,954	864	883	207	1,713	106.73
School districts	606	354		252	602	(1)
Other civil divisions	1,016	924	59	33	830	(1)
CROOK	3,118	689	2,391	38	3,099	928.96
County	279	279			279	83.63
Cities and towns	423	385	4	34	423	411.88
School districts	29	25		4	29	(1)
Other civil divisions	2,387		2,387		2,368	(1)
CURRY	435	348		87	409	123.94
County	247	244		3	223	67.58
School districts	134	51		83	132	(1)
Other civil divisions	54	53		1	54	(1)
DESCHUTES	3,328	1,463	1,509	356	3,159	202.50
County	418	201		217	418	26.79
Cities and towns	1,066	722	267	77	958	92.17
School districts	602	540		62	542	(1)
Other civil divisions	1,242		1,242		1,241	(1)
DOUGLAS	2,191	1,609	336	246	1,830	82.81
County	300	300				
Cities and towns	1,114	712	336	66	1,076	127.40
School districts	486	306		180	463	(1)
Other civil divisions	291	291			291	(1)
GILLIAM	547	501		46	530	152.87
County	260	260			255	73.55
Cities and towns	192	181		11	181	111.52
School districts	95	60		35	94	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
GRANT	$596	$485	----	$111	$589	$98.17
County	410	410	----	----	405	67.50
Cities and towns	48	39	----	9	47	33.98
School districts	138	36	----	102	137	(1)
HARNEY	1,190	882	$97	211	1,159	186.94
County	278	195	----	83	267	43.06
Cities and towns	559	432	97	30	543	178.09
School districts	353	255	----	98	349	(1)
Other civil divisions	----	----	----	----	----	----
HOOD RIVER	1,334	909	374	51	1,138	126.44
County	302	302	----	----	229	25.44
Cities and towns	437	386	34	17	327	118.61
School districts	255	221	----	34	246	(1)
Other civil divisions	340	----	340	----	336	(1)
JACKSON	7,107	3,686	3,386	85	6,565	187.04
County	403	365	----	38	95	2.71
Cities and towns	2,863	2,585	253	25	2,692	133.74
School districts	708	686	----	22	683	(1)
Other civil divisions	3,133	----	3,133	----	3,095	(1)
JEFFERSON	288	181	94	13	285	124.40
County	60	60	----	----	60	26.19
Cities and towns	16	15	----	1	16	54.98
School districts	43	35	----	8	42	(1)
Other civil divisions	169	71	94	4	167	(1)
JOSEPHINE	2,508	688	1,639	181	2,481	203.36
County	71	----	----	71	71	5.82
Cities and towns	743	576	115	52	721	154.52
School districts	170	112	----	58	167	(1)
Other civil divisions	1,524	----	1,524	----	1,522	(1)
KLAMATH	9,214	4,021	5,111	82	8,447	234.64
County	1,666	1,624	----	42	1,457	40.47
Cities and towns	2,626	1,026	1,594	6	2,158	110.99
School districts	1,405	1,371	----	34	1,325	(1)
Other civil divisions	3,517	----	3,517	----	3,507	(1)
LAKE	1,151	317	772	62	1,110	222.00
County	119	94	----	25	119	23.80
Cities and towns	267	169	81	17	240	110.09
School districts	74	54	----	20	63	(1)
Other civil divisions	691	----	691	----	688	(1)
LANE	7,021	5,196	1,154	671	6,218	107.95
County	1,192	1,136	----	56	1,162	20.17
Cities and towns	4,833	3,316	1,154	363	4,106	152.61
School districts	967	715	----	252	950	(1)
Other civil divisions	29	29	----	----	----	----
LINCOLN	1,264	896	266	102	1,219	115.00
County	173	173	----	----	157	14.81
Cities and towns	537	248	265	24	521	129.15
School districts	112	51	----	61	99	(1)
Other civil divisions	442	424	1	17	442	(1)
LINN	629	503	50	76	564	22.83
County	----	----	----	----	----	----
Cities and towns	372	307	50	15	326	34.97
School districts	257	196	----	61	238	(1)
Other civil divisions	----	----	----	----	----	----
MALHEUR	9,792	788	8,941	63	9,755	863.27
County	150	150	----	----	132	11.68
Cities and towns	536	447	60	29	531	133.08
School districts	215	181	----	34	210	(1)
Other civil divisions	8,891	10	8,881	----	8,882	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
MARION	$2,848	$1,394	$960	$494	$2,712	$43.18
County						
Cities and towns	2,197	1,083	960	154	2,062	57.49
School districts	651	311		340	650	(1)
Other civil divisions						
MORROW	1,556	836	622	98	1,530	309.65
County	534	524			511	103.42
Cities and towns	102	102			94	53.62
School districts	308	210		98	303	(1)
Other civil divisions	622		622		622	(1)
MULTNOMAH	84,093	72,212	9,198	2,683	75,616	216 73
County	14,152	13,626		526	14,152	40.56
Cities and towns	53,406	43,740	8,622	1,044	45,546	147.53
School districts	11,748	10,664		1,084	11,716	(1)
Other civil divisions	4,787	4,182	576	29	4,202	(1)
POLK	720	469	132	119	671	38.79
County	41			41	41	2.37
Cities and towns	439	298	132	9	390	59.12
School districts	205	136		69	205	(1)
Other civil divisions	35	35			35	(1)
SHERMAN	504	469	21	14	401	134.65
County	290	290			201	67.49
Cities and towns	111	90	21		104	108.33
School districts	103	89		14	96	(1)
TILLAMOOK	1,556	1,372	37	147	1,472	119.67
County	225	203		22	225	18.29
Cities and towns	343	310	32	1	324	92.54
School districts	433	309		124	398	(1)
Other civil divisions	555	550	5		525	(1)
UMATILLA	5,263	1,514	3,438	311	4,916	201.48
County						
Cities and towns	1,268	995	233	40	1,067	89.43
School districts	790	519		271	654	(1)
Other civil divisions	3,205		3,205		3,195	(1)
UNION	1,646	1,052	451	143	1,589	90.28
County	497	465		32	478	27.16
Cities and towns	949	437	451	61	912	80.49
School districts	200	150		50	199	(1)
WALLOWA	1,309	605	538	166	1,251	160.10
County	239	160		79	208	26.62
Cities and towns	506	230	264	12	497	176.99
School districts	290	215		75	272	(1)
Other civil divisions	274		274		274	(1)
WASCO	1,098	850	221	27	974	77.02
County	479	479			457	36.14
Cities and towns	427	200	221	6	330	47.54
School districts	192	171		21	187	(1)
WASHINGTON	1,398	874	274	250	1,312	42.46
County	62			62	62	2.01
Cities and towns	740	462	267	11	669	88.33
School districts	536	359		177	522	(1)
Other civil divisions	60	53	7		59	(1)
WHEELER	326	287		39	309	110.36
County	233	221		12	222	79.29
Cities and towns	1	1			1	1.34
School districts	92	65		27	86	(1)
YAMHILL	1,645	1,359	46	240	1,545	69.28
County	387	386		1	365	16 37
Cities and towns	912	846	46	20	841	86.08
School districts	345	126		219	338	(1)
Other civil divisions	1	1			1	(1)

[1] Not computed.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY OR TOWN	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	$89,414	$68,159	$18,236	$3,019	$76,029	$130.47
30,000 population and over	53,340	43,676	8,620	1,044	45,488	148.36
Portland	53,340	43,676	8,620	1,044	45,488	148.36
8,000 to 30,000 population	16,863	11,016	4,856	991	14,995	141.40
Salem	1,906	927	832	147	1,788	64 55
Eugene	4,271	2,971	999	301	3,561	176 29
Klamath Falls	2,533	958	1,575	----	2,071	113.17
Medford	1,990	1,747	226	17	1,868	156.97
Astoria	4,378	3,413	557	408	4,043	390 67
Bend	984	654	253	77	876	93.19
La Grande	801	346	414	41	788	96.10
2,500 to 8,000 population	9,351	6,198	2,757	399	8,308	93.96
Baker	757	398	355	4	644	81.95
Corvallis	780	591	165	24	632	83.32
Pendleton	648	434	207	7	477	72.04
The Dalles	391	170	221	----	301	51.16
Oregon City	656	436	220	----	594	103.11
Albany	226	197	19	10	194	36.43
Marshfield	500	146	262	92	495	93.63
Grants Pass	743	576	115	52	721	154.52
Ashland	650	625	25	----	643	141.51
Roseberg	451	262	133	56	440	100.87
North Bend	643	191	438	14	507	126.37
St Helens	454	263	134	57	447	111.92
Hillsboro	222	117	105	----	160	52.65
Dallas	193	135	58	----	181	60.84
Newberg	178	175	----	3	171	57.95
McMinnville	481	435	39	7	469	160 78
Hood River	437	386	34	17	327	118 61
Coquille	289	154	98	37	283	103.59
Burns	397	282	97	18	381	146.59
Tillamook	258	225	32	1	241	94.55
Less than 2,500 population	9,857	7,269	2,003	585	9,238	95.22

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Grand Total	**$198,849**	**$138,094**	**$43,328**	**$204.79**	**$170.69**	**$57 90**
State government	33,388	39,983	31	34.60	49.42	04
Counties	26,059	19,529	2,614	26 84	23.97	3 45
Cities and towns	78,029	53,040	38,788	130.47	105.12	87.71
School districts	24,210	8,847	[1] 2,395	(2)	(2)	(2)
Other civil divisions	37,163	16,695		(2)	(2)	
Baker	1,913	1,463	566	114.18	81.56	29.98
Benton	954	861	667	56.12	59.24	55.87
Clackamas	3,475	2,311	692	72.85	58 22	20 81
Clatsop	9,487	10,075	1,121	449.11	406.04	65.20
Columbia	2,122	685	197	100.57	46.16	16.45
Coos	4,655	2,980	660	158.33	127.56	32.71
Crook	3,099	2,358	329	928.96	620 26	29 80
Curry	409	327	31	123.94	99.71	14.64
Deschutes [3]	3,159	2,467		202.50	230.97	
Douglas	1,830	2,661	465	82.81	122.29	21.78
Gilliam	530	648	17	152.87	160 90	4.51
Grant	589	391	26	98 17	71.05	4.62
Harney	1,159	165	147	186.94	41.24	32.40
Hood River	1,138	941	305	126.44	112.17	33.09
Jackson	6,565	4,354	3,018	187.04	213.36	101.69
Jefferson [3]	285	142		124.40	39.78	
Josephine	2,481	1,490	598	203.36	194.62	58.46
Klamath	8,447	2,117	739	234.04	174.26	73.60
Lake	1,110	1,503	2	222.00	376.56	.49
Lane	6,218	2,701	1,527	107.95	73.45	39.77
Lincoln	1,219	1,270	242	115.00	204.43	38.83
Linn	564	1,126	601	22.83	44.97	25.06
Malheur	9,755	1,994	396	863.27	173.38	39.49
Marion	2,712	2,024	1,510	43.18	41.23	34.75
Morrow	1,530	525	38	309.05	88.43	8.57
Multnomah	75,616	36,744	26,018	216 73	127.28	97 72
Polk	671	1,261	323	38 79	87.81	22.07
Sherman	401	422	36	134.65	109.39	8.01
Tillamook	1,472	1,842	87	119.67	194.63	12 63
Umatilla	4,916	3,247	905	201.48	118.51	43.00
Union	1,589	1,801	943	90.28	107.52	58.10
Wallowa	1,251	1,228	156	160.10	121.09	16.86
Wasco	974	710	257	77 02	52 03	13.72
Washington	1,312	933	310	42.46	33.77	13.00
Wheeler	309	199	44	110.36	69.35	17.57
Yamhill	1,545	2,145	806	69.28	101.61	40.56

[1] Includes only the debt of school districts outside of cities and towns having a population of 2,500 and over. Debt on account of schools in cities and towns with a population of 2,500 and over is included with city or town liabilities.
[2] Not computed.
[3] Organized since 1912.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX						PER CAPITA ASSESSED VALUATION		
	1931				1922	1912	1931	1922	1912
	Total	Real property and improvements	Personal property	Other property					
State total	$1,092,772	$802,158	$103,654	$186,960	$1,009,499	$905,012	$1,125 41	$1,247. 80	$1,195. 54
Baker	24,981	14,849	2,729	7,403	26,470	23,314	1,491. 05	1,476. 38	1,234. 71
Benton	14,606	11,545	1,145	1,916	12,521	10,922	859. 18	861 24	914 22
Clackamas	36,117	23,351	3,668	9,098	29,937	28,403	757. 17	754. 10	853 74
Clatsop	27,281	22,150	1,637	3,494	39,317	9,841	1,291. 47	1,584 47	572. 43
Columbia	17,653	12,437	2,310	2,906	17,617	14,595	836. 64	1,187. 87	1,217. 16
Coos	27,638	21,158	3,082	3,398	23,916	19,647	940. 07	1,023 67	961. 19
Crook	5,000	4,245	574	181	5,321	9,979	1,498. 80	1,390. 82	902. 76
Curry	5,637	5,130	440	67	5,047	4,167	1,708. 18	1,539. 56	1,982. 42
Deschutes [1]	9,829	7,182	1,316	1,331	9,361		630. 06	876. 38	
Douglas	33,140	23,721	2,093	7,326	34,387	33,126	1,499. 55	1,580. 37	1,552. 74
Gilliam	11,854	7,120	777	3,957	14,976	9,751	3,419. 09	3,718. 86	2,524. 27
Grant	8,594	6,757	1,197	640	8,569	5,961	1,432. 33	1,559. 20	1,063. 11
Harney	10,643	7,282	2,005	1,356	11,483	7,350	1,716. 61	2,876. 46	1,620. 65
Hood River	10,480	6,832	611	3,037	10,114	11,378	1,164. 44	1,205. 45	1,235. 58
Jackson	36,174	24,894	3,389	7,891	27,925	30,667	1,030. 60	1,368 56	1,235. 65
Jefferson [1]	6,536	4,638	509	1,389	5,801		2,852. 90	1,627. 71	
Josephine	8,855	5,576	784	2,495	8,174	10,863	725. 82	1,067. 79	1,061. 71
Klamath	37,511	22,154	4,200	11,157	21,659	16,470	1,011. 97	1,782. 92	1,639. 79
Lake	13,689	11,749	1,614	326	11,894	8,737	2,737. 80	2,980. 34	1,665. 46
Lane	48,359	35,114	3,548	10,197	35,843	38,376	848. 25	974. 56	999. 67
Lincoln	11,197	9,456	547	1,194	10,596	9,710	1,056. 32	1,705. 70	1,556. 08
Linn	30,004	23,259	2,262	4,483	29,592	29,722	1,214. 74	1,181. 96	1,239. 36
Malheur	9,531	4,989	1,880	2,662	12,952	11,432	843. 45	1,126. 30	1,139. 77
Marion	49,114	36,694	4,230	8,190	42,290	42,785	782. 07	861. 39	979. 02
Morrow	13,032	8,662	1,133	3,237	13,463	11,973	2,637. 52	2,266. 47	2,706. 50
Multnomah	374,554	285,480	38,628	50,446	319,505	335,112	1,073. 53	1,106. 79	1,258. 62
Polk	13,922	10,670	1,486	1,766	13,688	14,749	804. 74	952. 97	1,008. 67
Sherman	11,638	7,701	685	3,252	15,386	8,702	3,907. 99	3,983. 92	1,938. 04
Tillamook	26,016	22,700	1,493	1,823	23,633	15,123	2,115. 12	2,496 87	2,208 12
Umatilla	62,168	36,693	3,519	11,951	54,474	45,313	2,137 92	1,988. 31	2,153. 45
Union	22,684	14,892	2,107	5,685	26,212	16,998	1,288. 86	1,565 00	1,047. 31
Wallowa	10,576	7,544	1,630	1,402	14,016	11,469	1,353. 47	1,382. 11	1,235. 58
Wasco	20,808	12,546	1,748	6,514	20,866	12,916	1,645. 42	1,528. 85	688. 26
Washington	26,004	21,127	1,778	3,099	24,818	20,000	841. 55	898. 36	839. 87
Wheeler	5,497	4,500	910	87	6,044	3,268	1,903. 21	2,106. 82	1,308. 70
Yamhill	20,955	17,301	1,990	1,664	21,632	16,193	939. 69	1,024. 86	815. 19

[1] Organized since 1912.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX								AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1931						1922	1912	1931	1922	1912
	Total	State	County	Cities and towns	School districts	Other civil divisions					
State total	$41,488		$12,647	$10,731	$16,278	$1,832	$40,090	$17,139	$3 86	$3. 97	$1. 89
Baker	639		235	121	283		754	404	2. 56	2 85	1. 73
Benton	471		171	90	210		513	198	3. 22	4. 10	1 81
Clackamas	1, 801		770	152	788	91	1, 575	600	4 99	5. 26	2. 11
Clatsop	1, 735		350	490	488	407	1, 866	438	6. 36	4 75	4. 45
Columbia	670		264	58	347	1	690	272	3. 80	3. 92	1 86
Coos	1, 552		566	290	545	151	1, 284	525	5. 62	5. 37	2. 67
Crook	185		96	24	65		257	302	3 70	4. 83	3. 03
Curry	192		97		90	5	152	53	3. 41	3 01	1. 27
Deschutes [1]	585		188	109	288		501		5. 95	5. 35	
Douglas	981		340	127	374	140	1, 081	456	2. 96	3. 14	1. 38
Gilliam	211		101	28	82		260	83	1. 78	1. 74	. 85
Grant	261		123	10	128		237	156	3. 04	2 77	2. 62
Harney	284		114	44	126		330	93	2 67	2. 87	1. 27
Hood River	364		129	46	189		459	168	3. 47	4. 54	1 48
Jackson	1, 195		259	280	653	3	1, 208	619	3. 30	4 33	1. 69
Jefferson [1]	125		63	4	43	15	195		1. 91	3. 36	
Josephine	331		131	80	170		400	263	4. 30	4 89	2 42
Klamath	1, 209		563	220	426		814	367	3. 22	3. 76	2 23
Lake	279		163	26	90		350	117	2. 04	2. 94	1. 34
Lane	2, 009		832	344	770	63	1, 539	731	4. 11	4 29	1. 90
Lincoln	527		221	49	192	65	498	197	4. 71	4. 70	2 03
Linn	881		392	112	355	22	1, 132	506	2. 94	3. 83	1. 70
Malheur	427		176	66	183	2	544	226	4. 48	4 20	1. 98
Marion	1, 732		617	431	677	7	1, 669	767	3. 53	3. 95	1. 79
Morrow	311		124	12	175		420	91	2. 39	3. 12	. 76
Multnomah	16, 749		3, 432	6, 757	5, 852	708	14, 041	6, 556	4. 47	4. 39	1. 96
Polk	423		125	65	225	8	565	306	3. 04	4. 13	2. 07
Sherman	192		87	18	87		298	103	1. 65	1. 94	1. 18

[1] Organized since 1912.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912—Contd.

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX								AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1931						1922	1912	1931	1922	1912
	Total	State	County	Cities and towns	School districts	Other civil divisions					
Tillamook	$823		$346	$47	$294	$136	$810	$438	$3 16	$3. 43	$2. 90
Umatilla	1, 007		277	154	576		1, 575	471	1 93	2. 89	1. 04
Union	739		283	157	299		763	316	3 26	2 91	1. 86
Wallowa	288		105	42	141		497	152	2. 72	3 55	1. 33
Wasco	628		279	104	245		751	269	3. 02	3. 60	2. 08
Washington	854		319	81	449	5	1, 091	425	3 28	4. 40	2. 13
Wheeler	91		42	1	48		164	65	1. 66	2. 71	1. 99
Yamhill	687		267	92	325	3	807	406	3. 28	3. 73	2. 51

PENNSYLVANIA

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Pennsylvania relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 67 counties, the 984 cities, boroughs, and towns, the 2,613 school districts, the 1,574 townships, the 372 poor districts, and the Delaware River Joint Commission, or a total of 5,612 political units that have power to levy taxes or incur debt.

The data for Pennsylvania were compiled largely from reports on file in the offices of the department of internal affairs, State department of education, and State highway department, Harrisburg, Pa., and from reports received through correspondence.

Fiscal year.—For Pennsylvania the fiscal year reported for the State government is that ending May 31, 1932, while the statistics for the counties, the cities, boroughs, and towns, the school districts, the townships, the poor districts, and the Delaware River Joint Commission, are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Pennsylvania on January 1, 1932, was 9,724,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1932.—The following statement discloses that for Pennsylvania the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts by $55,362,386. This excess of governmental costs over revenue receipts was 26.6 percent for the counties, 21.3 percent for the cities, boroughs, and towns, 2.5 percent for the school districts, and 19.1 percent for the poor districts. For the State government, the townships, and the Delaware River Joint Commission, revenue receipts were in excess of governmental costs, the percent of excess being 2.5 for the State government, 5.9 for the townships, and 70.7 for the Delaware River Joint Commission.

Although the aggregate of governmental costs, including capital outlays, is in excess of revenue receipts, the revenue receipts exceed governmental costs, exclusive of capital outlays, by $99,799,000.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING-FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Percent of total	Total	Percent of total	Total	Percent of total	Total	Percent of total
Total	$626,563,214	100.0	$681,925,600	100.0	$1,213,705,622	100.0	$370,671,775	100.0
State government	169,841,342	27.1	165,691,108	24.3	75,858,392	6.3	(1)	------
Counties	63,542,059	10.1	80,418,122	11.8	185,012,578	15.2	51,371,878	13.9
Cities, boroughs, and towns	181,188,693	28.9	219,705,281	32.2	657,368,245	54.2	137,811,890	37.2
School districts	182,451,722	29.1	187,046,491	27.4	247,127,549	20.4	155,130,806	41.9
Townships	21,013,537	3.4	19,844,639	2.9	28,571,148	2.4	19,747,956	5.3
Poor districts	6,980,072	1.1	8,314,607	1.2	4,280,931	.4	6,609,745	1.8
Delaware River Joint Commission	1,545,789	.2	905,352	.1	15,486,779	1.3	----------	------

[1] No general property tax is levied for State purposes.

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Pennsylvania and all subdivisions of the State amounted to $626,563,214, or an average of $64.43 for each person in the State. Of this amount $169,841,342 was for the State; $63,542,059 for the counties; $181,188,693 for the cities, boroughs, and towns; $182,451,722 for the school districts; $21,013,537 for the townships; $6,980,072 for the poor districts; and $1,545,789 for the Delaware River Joint Commission. The revenues collected include $340,371,986, general property taxes; $59,131,275, special taxes; $81,752,096, licenses and permits; $5,750,100, special assessments; $54,982,271, subventions, donations, and pension assessments; $29,005,683, interest, rents, and highway privileges; $20,631,253, earnings of public-service enterprises; $33,180,770, earnings of general departments; and $1,757,780, fines, forfeits, and escheats. Of the $54,982,271 classified as subventions, donations, and pension assessments, $10,853,126 represents subventions by the Federal Government to the State, principally for highways. The poll tax collected for the different political units is included with the general property tax.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities, boroughs, and towns having a population of 2,500 and over.

The combined total for general property and poll taxes of the State, the counties, and the cities, boroughs, and towns having a population of 2,500 and over amounted to $70,542,000 in 1912, $112,556,000 in 1922, and $173,942,360 in 1932, this being an increase of 54.5 percent from 1922 to 1932 and 146.6 percent from 1912 to 1932. Special taxes amounted to $18,876,000 in 1912, $39,825,000 in 1922, and $59,131,275 in 1932. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to $12,753,000 in 1912, $31,348,000 in 1922, and $81,686,227 in 1932. Special assessments amounted to $3,071,000 in 1912, $5,260,000 in 1922, and $5,267,523 in 1932.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Pennsylvania and all subdivisions of the State for 1932 amounted to $681,925,600, or an average expenditure of $70.13 per person. Of the total amount expended, $165,691,108 was disbursed by the State government; $80,418,122 by the counties; $219,705,281 by the cities, boroughs, and towns; $187,046,491 by the school districts; $19,844,639 by the townships; $8,314,607 by the poor districts; and $905,352 by the Delaware River Joint Commission. The total comprises $457,950,033 for operation and maintenance of general departments; $9,807,635 for operation and maintenance of public-service enterprises; $59,006,546 for interest on debt; and $155,161,386 for outlays or permanent improvements.

The payments for operation and maintenance of general departments are distributed as follows: General government, $47,534,260; protection to person and property, $47,391,876; health and sanitation, $19,802,149; development and conservation of natural resources by the State government, $4,686,433; highways, $66,083,590; charities, hospitals, and corrections, $53,080,263; schools, $196,960,495; libraries, $2,115,208; recreation, $6,958,576; and miscellaneous, $13,337,183. Expenditures for maintenance of schools other than schools of the State government and those for cities having a population of 30,000 and over may include certain other expenditures such as for elections, financial offices, and recreation.

For a few cities and boroughs which reported payments undistributed by departments, an estimated distribution was made based on the per capita average of the cities and boroughs of the same population group. In tables 3 and 4 footnotes indicate the inclusion of this estimate.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data were limited to States, counties, and cities, boroughs, and towns or other incorporated places with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1932 the payments for operation and maintenance of general departments and public-service enterprises of the State, counties, and cities, boroughs, and towns having a population of 2,500 and over increased from $103,521,000 to $290,328,032, or 180.5 percent; interest payments, from $10,429,000 to $43,572,752, or 317.8 percent; and outlay payments, from $30,731,000 to $127,168,587, or 313.8 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking-fund assets of the State government, and of the counties, the cities, boroughs, and towns, the school districts, the townships, and the poor districts, by counties, and the Delaware River Joint Commission.

Table 6 presents for the individual cities, boroughs, and towns, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking-fund assets, for the year 1932. The aggregate debt of the cities, boroughs, and towns in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1932, 1922, and 1912, covering the gross debt less sinking-fund assets—total and per capita—of the government of the State, the counties, the cities, boroughs, and towns, the school districts, the townships, the poor districts, and the Delaware River Joint Commission. The amounts shown opposite the name of each county represent the combined debt of the county government and all minor civil divisions in the county.

For 1932 the combined gross debt of Pennsylvania and all subdivisions of the State less sinking-fund assets set aside to meet such debt was $1,213,705,622, or an average per capita of $124.82. In 1922 the average per capita was $61.28, and in 1912, $30.34.

Of the total debt reported for 1932, $75,858,392 was for the State government; $185,012,578 for the counties; $657,368,245 for the cities, boroughs, and towns; $247,127,549 for the school districts; $28,571,148 for the townships; $4,280,931 for the poor districts; and $15,486,779 for the Delaware River Joint Commission.

The gross debt of the State government, less sinking-fund assets, increased 51.8 percent from 1922 to 1932. Similar debt for all minor civil divisions combined increased 127.4 percent from 1922 to 1932 and 362.6 percent from 1912 to 1932.

ASSESSED VALUATIONS

In Pennsylvania, the county assessment is made triennially by the assessors of the respective townships, wards, and districts. The assessors are required to assess, rate, and value all objects of taxation for State, county, city, district, ward, township, or borough purposes at their actual value. In some counties assessments are made by the board for the assessment and revision of taxes; in other counties the local assessors are elected for 3 years; in cities of the third class an assessor is elected for each ward therein. In counties of the first class there is one chief assessor of personal property and eight deputies. County boards of assessment and revision of taxes in counties of the second class divide each such county into one or more assessment districts and appoint one subordinate assessor for each such district.

The assessed valuation of all property in Pennsylvania subject to levies of the general property tax was $12,762,317,281 in 1932 as compared with $9,767,274,000 in 1922 and $5,068,803,000 in 1912. The per capita assessed valuation increased from $625.17 in 1912 to $1,087.35 in 1922, and to $1,312.46 in 1932.

TAX LEVIES

In Pennsylvania, taxes are collected in cities of the first class by receivers of taxes and local receivers, the latter being in charge of local branch offices. In counties containing cities of the third class, the commissioners may appoint one person as collector of State and county taxes for one or more wards therein. In boroughs and townships a collector of taxes is elected for 3 years. In counties having a population between 300,000 and 1,000,000, county taxes are collected by the county tax collector, who is appointed by the board for the assessment and revision of taxes. Special provisions prevail for the assessment and collection of taxes in Philadelphia and Pittsburgh.

The total levies of the general property tax for the State and all subdivisions were $93,375,000 for 1912, $239,795,000 for 1922, and $370,671,775 for 1932, this being a per capita of $11.52, $26.70, and $38.12, respectively.

Of the total levies reported for 1932, $51,371,878 was for the counties; $137,811,890 for the cities, boroughs, and towns; $155,130,306 for the school districts; $19,747,956 for the townships; and $6,609,745 for the poor districts. In Pennsylvania, no general property tax is levied for State purposes. The average rate of levy per $100 of the assessed valuation was $1.84 for 1912, $2.46 for 1922, and $2.90 for 1932.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, BOROUGHS, AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND POOR DISTRICTS, BY COUNTIES, AND THE DELAWARE RIVER JOINT COMMISSION: 1932

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Licenses and permits							
Grand total	**9,724,000**	**$628,564**	**$64.43**	**[2] $481,255**	**[3] $340,372**	**$81,752**	**$5,750**	**$1,758**	**$50,315**	**$4,668**	**$29,006**	**$33,181**	**$20,631**
State government	(1)	169,841	17.48	[2] 132,639		73,508		367	13,927	3,843	6,166	12,899	
Counties	[4] 7,751,300	63,542	8.20	56,422	50,395	6,027		432	90	53	1,634	4,904	7
Cities, boroughs, and towns	[5] 6,940,793	181,189	26.10	129,424	127,228	2,196	5,442	857	2,120	755	18,852	4,635	19,074
School districts		182,452	(6)	139,353	139,353			6	31,971	14	2,231	8,877	
Townships		21,014	(6)	17,525	17,504	21	308	66	1,842	2	71	1,187	13
Poor districts		6,980	(6)	5,892	5,892				365	1	43	679	
Delaware River Joint Commission [7]		1,546	(6)								9		1,537
ADAMS	37,600	924	24.57	654	624	30	2	3	167		4	82	12
County	37,600	186	4.95	181	153	28		3			1	1	
Cities, boroughs, and towns	14,106	119	8.44	101	99	2	2		2		2		12
School districts		483	(6)	258	258				154		1	70	
Townships		136	(6)	114	114				11			11	
ALLEGHENY	1,406,600	87,613	62.29	71,385	69,979	1,406	1,070	298	3,851	436	2,657	3,054	4,862
County	1,406,600	20,160	14.33	17,687	16,661	1,026		80		52	1,213	1,121	7
Cities, boroughs, and towns	1,165,262	35,143	30.16	27,219	26,842	377	1,017	210	329	384	833	309	4,842
School districts		29,431	(6)	24,064	24,064				3,457		581	1,329	
Townships		1,654	(6)	1,442	1,439	3	53	8	65		9	64	13
Poor districts		1,225	(6)	973	973						21	231	
ARMSTRONG	79,900	2,397	30.00	1,684	1,631	53	11	2	350		33	194	123
County	79,900	484	6.06	459	407	52					1	24	
Cities, boroughs, and towns	33,067	390	11.79	228	227	1	11	2			18	8	123
School districts		1,207	(6)	720	720				330		12	145	
Townships		238	(6)	201	201				20		2	15	
Poor districts		78	(6)	76	76							2	

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, BOROUGHS, AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND POOR DISTRICTS, BY COUNTIES, AND THE DELAWARE RIVER JOINT COMMISSION: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population[1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Licenses and permits							
BEAVER	155,500	$5,795	$37.27	$4,750	$4,673	$77	$35	$65	$517		$60	$314	$54
County	155,500	945	6.08	839	771	68		38				68	
Cities, boroughs, and towns	118,656	1,404	11.83	1,218	1,209	9	35	23	2		50	22	54
School districts		2,986	(6)	2,288	2,288				491		10	197	
Townships		262	(6)	220	220			4	24			14	
Poor districts		198	(6)	185	185							13	
BEDFORD	37,309	990	26.54	612	576	36	1	1	299	$3	7	46	21
County	37,309	217	5.82	216	181	35		1					
Cities, boroughs, and towns	9,303	70	7.52	41	40	1	1		2	3	2		21
School districts		573	(6)	246	246				285		5	37	
Townships		130	(6)	109	109				12			9	
BERKS	237,000	10,060	42.45	7,524	7,260	264	226	31	684	4	118	630	843
County	237,000	1,973	8.32	1,588	1,367	221		13			45	327	
Cities, boroughs, and towns	164,315	3,482	21.19	2,229	2,186	43	226	18	12	4	32	118	843
School districts		4,185	(6)	3,311	3,311				664		41	169	
Townships		420	(6)	396	396				8			16	
BLAIR	141,800	4,855	34.24	3,505	3,376	129	76	26	511	26	50	333	328
County	141,800	700	4.94	528	459	69		14		1		157	
Cities, boroughs, and towns	107,961	1,442	13.36	901	841	60	76	12	50	25	32	18	328
School districts		2,404	(6)	1,855	1,855				429		18	102	
Townships		109	(6)	96	96				5			8	
Poor districts		200	(6)	125	125				27			48	
BRADFORD	49,039	1,978	40 34	1,231	1,228	3	5	3	565		20	145	9
County	49,039	485	9 89	406	404	2		2	47		6	24	
Cities, boroughs, and towns	23,185	179	7.72	150	149	1	5	1	1		7	6	9
School districts		1,135	(6)	537	537				491		7	100	
Townships		179	(6)	138	138				26			15	

BUCKS	99,200	3,562	35.91	2,547	2,448	99	26	19	405		25	242	298
County	99,200	629	6.34	549	452	97		15			2	63	
Cities, boroughs, and towns	44,295	762	17.20	417	415	2	26	4			14	3	298
School districts		1,691	(5)	1,141	1,141				388		7	155	
Townships		480	(5)	440	440				17		2	21	
BUTLER	81,000	2,808	34.67	2,041	2,034	7	24	6	333	1	9	324	70
County	81,000	684	8.44	561	561			3				120	
Cities, boroughs, and towns	37,164	534	14.37	417	411	6	24	3	2	1	6	11	70
School districts		1,257	(6)	783	783				298		3	173	
Townships		333	(6)	280	279	1			33			20	
CAMBRIA	204,100	8,132	39.84	6,533	6,383	150	41	66	929	1	76	361	125
County	204,100	1,519	7.44	1,363	1,246	117		38				118	
Cities, boroughs, and towns	134,269	1,950	14.52	1,638	1,605	33	41	23	49	1	49	24	125
School districts		4,183	(6)	3,077	3,077			5	873		26	202	
Townships		480	(6)	455	455				7		1	17	
CAMERON	5,307	195	36.74	117	112	5			49	1	16	12	
County	5,307	32	6.03	29	24	5						3	
Cities, boroughs, and towns	3,211	31	9.65	14	14					1	15	1	
School districts		110	(6)	57	57				44		1	8	
Townships		16	(6)	11	11				5				
Poor districts		6	(6)	6	6								
CARBON	63,500	2,127	33.50	1,716	1,684	32	34	3	224	1	11	92	46
County	63,500	387	6.09	357	330	27		1				29	
Cities, boroughs, and towns	42,955	455	10.59	355	350	5	34	2	1	1	8	8	46
School districts		1,134	(6)	860	860				218		3	53	
Townships		60	(6)	53	53				5			2	
Poor districts		91	(6)	91	91								
CENTRE	46,600	1,307	28.05	834	786	48	16	1	286	61	4	102	3
County	46,600	200	4.29	188	142	46						12	
Cities, boroughs, and towns	17,291	248	14.34	159	157	2	16	1	8	60		1	3
School districts		713	(6)	363	363				266		4	80	
Townships		87	(6)	70	70				9			8	
Poor districts		59	(6)	54	54				3	1		1	
CHESTER	128,600	4,894	38.06	3,624	3,462	162	33	13	553		37	396	238
County	128,600	850	6.61	780	629	151		1			8	61	
Cities, boroughs, and towns	62,473	930	14.89	616	605	11	33	8	6		18	11	238
School districts		2,498	(6)	1,710	1,710				483		11	294	
Townships		616	(6)	518	518			4	64			30	
CLARION	34,531	1,030	29.83	653	623	30	28	2	235		1	97	14
County	34,531	201	5.82	190	163	27						11	
Cities, boroughs, and towns	12,295	136	11.06	69	66	3	28	2	20		1	2	14
School districts		542	(6)	253	253				211			78	
Townships		114	(6)	105	105				4			5	
Poor districts		37	(6)	36	36							1	

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, BOROUGHS, AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND POOR DISTRICTS, BY COUNTIES, AND THE DELAWARE RIVER JOINT COMMISSION: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS										
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Licenses and permits							
CLEARFIELD	86,727	$2,200	$25.37	$1,439	$1,375	$64	$12	$12	$507		$17	$166	$47
County	86,727	377	4.35	325	264	61		10			6	36	
Cities, boroughs, and towns	35,164	298	8.47	223	220	3	12	2	1		9	4	47
School districts		1,281	(6)	667	667				493		2	119	
Townships		134	(6)	117	117				13			4	
Poor districts		110	(6)	107	107							3	
CLINTON	32,319	872	26.98	565	534	31	2	6	167		4	58	70
County	32,319	88	2.72	83	53	30		4			1		
Cities, boroughs, and towns	19,635	181	9.22	101	100	1	2	3			3	3	70
School districts		481	(6)	273	273				157			51	
Townships		57	(6)	44	44				10			3	
Poor districts		65	(6)	64	64							1	
COLUMBIA	48,900	1,515	30.98	1,131	1,102	29	5		274		4	70	31
County	48,900	286	5.85	282	254	28					1	3	
Cities, boroughs, and towns	28,663	261	9.11	220	219	1	5		2		2	1	31
School districts		835	(6)	513	513				259		1	62	
Townships		114	(6)	99	99				13			2	
Poor districts		19	(6)	17	17							2	
CRAWFORD	63,400	2,609	41.15	1,780	1,711	69	95	10	399		14	190	121
County	63,400	546	8.61	503	443	60		7			1	35	
Cities, boroughs, and towns	33,037	555	16.80	322	313	9	95	3			9	5	121
School districts		1,266	(6)	746	746				377		4	139	
Townships		242	(6)	209	209				22			11	
CUMBERLAND	69,900	1,883	26.94	1,396	1,318	78	2	1	284		11	162	27
County	69,900	312	4.46	285	214	71						27	
Cities, boroughs, and towns	41,130	323	7.35	276	269	7	2	1			5	12	27
School districts		1,078	(6)	691	691				264		6	117	
Townships		170	(6)	144	144				20			6	

DAUPHIN	167,300	7,191	42.98	5,631	5,349	282	142	22	562		114	348	372
County	167,300	1,345	8.04	1,209	965	244		2			4	130	
Cities, boroughs, and towns	124,164	2,404	19.36	1,703	1,665	38	139	19	44		69	58	372
School districts		3,235	(5)	2,538	2,538				504		41	152	
Townships		207	(5)	181	181		3	1	14			8	
DELAWARE	298,600	12,872	43.11	10,378	10,079	299	155	39	935	$5	196	1,094	70
County	298,600	1,811	6.06	1,440	1,198	242					15	356	
Cities, boroughs, and towns	151,873	2,234	14.71	1,843	1,794	49	131	18	43	4	89	36	70
School districts		6,709	(6)	5,354	5,354				879		66	410	
Townships		1,907	(6)	1,532	1,524	8	24	21	13	1	26	290	
Poor districts		211	(6)	209	209							2	
ELK	33,431	1,063	31.80	687	665	22	12	1	255		5	46	57
County	33,431	103	3.08	100	78	22					2	1	
Cities, boroughs, and towns	18,483	208	11.25	130	130		12	1	3		3	2	57
School districts		577	(6)	333	333				204			40	
Townships		78	(6)	55	55				21			2	
Poor districts		97	(6)	69	69				27			1	
ERIE	179,000	8,470	47.32	6,347	6,195	152	303	33	655	5	151	240	736
County	179,000	1,190	6 65	1,044	919	125		21	11		19	95	
Cities, boroughs, and towns	143,739	3,402	23 67	2,192	2,165	27	301	12	30		102	29	736
School districts		3,539	(6)	2,807	2,807				592	5	30	105	
Townships		339	(6)	304	304		2		22			11	
FAYETTE	200,300	6,051	30.21	4,692	4,596	96	13	33	885		12	393	23
County	200,300	1,235	6 17	1,124	1,037	87		24			3	84	
Cities, boroughs, and towns	61,960	652	10.52	583	574	9	13	9	16		5	3	23
School districts		3,447	(6)	2,321	2,321				854		4	268	
Townships		571	(6)	549	549				15			7	
Poor districts		146	(6)	115	115							31	
FOREST	5,180	217	41.89	132	128	4	1		67		1	16	
County	5,180	35	6.76	34	30	4						1	
Cities, boroughs, and towns	670	6	8.96	5	5		1						
School districts		136	(6)	61	61				60		1	14	
Townships		25	(6)	18	18				7				
Poor districts		15	(6)	14	14							1	
FRANKLIN	65,500	1,918	29.28	1,221	1,155	66	7	1	263		3	105	318
County	65,500	347	5 30	316	254	62						31	
Cities, boroughs, and towns	28,897	502	17.37	172	168	4	7	1			3	1	318
School districts		909	(6)	585	585				258			66	
Townships		160	(6)	148	148				5			7	
FULTON	9,231	239	25.89	123	114	9			97		1	18	
County	9,231	34	3.68	33	24	9						1	
Cities, boroughs, and towns	768	4	5.21	3	3						1		
School districts		161	(6)	56	56				89			16	
Townships		37	(6)	28	28				8			1	
Poor districts		3	(6)	3	3								

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, BOROUGHS, AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND POOR DISTRICTS, BY COUNTIES, AND THE DELAWARE RIVER JOINT COMMISSION: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Licenses and permits							
GREENE	43,600	$1,938	$44.45	$1,472	$1,452	$20	$18	$5	$250		$7	$186	
County	43,600	548	12.57	452	433	19		5			3	88	
Cities, boroughs, and towns	9,149	109	11.91	88	87	1	18				1	2	
School districts		839	(6)	573	573				196		1	69	
Townships		442	(6)	359	359				54		2	27	
HUNTINGDON	39,021	1,076	27.57	675	640	35		6	254		4	66	$71
County	39,021	201	5.15	192	161	31		6			1	2	
Cities, boroughs, and towns	18,724	197	10.52	116	112	4			3		2	5	71
School districts		569	(6)	286	286				227		1	55	
Townships		109	(6)	81	81				24			4	
INDIANA	75,395	2,441	32.38	1,678	1,672	6	11	1	503		4	200	44
County	75,395	471	6.25	438	434	4						33	
Cities, boroughs, and towns	24,237	234	9.65	171	169	2	11	1			1	6	44
School districts		1,281	(6)	738	738				407		3	133	
Townships		455	(6)	331	331				96			28	
JEFFERSON	52,114	1,500	28.78	993	955	38	11	5	318	$2	7	109	55
County	52,114	284	5.45	253	215	38		4			4	23	
Cities, boroughs, and towns	26,078	252	9.66	167	167		11	1	13	2	2	1	55
School districts		790	(6)	412	412				298		1	79	
Townships		118	(6)	109	109				7			2	
Poor districts		56	(6)	52	52							4	
JUNIATA	14,325	327	22.83	204	188	16		2	88			33	
County	14,325	65	4.54	61	46	15		1				3	
Cities, boroughs, and towns	2,844	16	5.63	16	15	1							
School districts		182	(6)	75	75				79			28	
Townships		46	(6)	35	35			1	9			1	
Poor districts		18	(6)	17	17							1	
LACKAWANNA	314,500	12,782	40.64	10,527	10,292	235	312	75	1,203	20	180	383	82
County	314,500	1,936	6.16	1,801	1,613	188		10			15	110	

Cities, boroughs, and towns	289,350	3,696	12.77	3,113	3,066	47	312	65	2	20	47	55	82
School districts		6,228	(6)	4,833	4,833				1,187		109	99	
Townships		114	(6)	98	98				12			4	
Poor districts		808	(6)	682	682				2		9	115	
LANCASTER	200,800	6,221	30.98	4,573	4,351	222	34	4	652	5	84	278	591
County	200,800	938	4.67	793	596	197		3	27		3	112	
Cities, boroughs, and towns	103,439	1,473	14.24	786	761	25	34	1	2	5	43	11	591
School districts		3,073	(6)	2,312	2,312				585		38	138	
Townships		737	(6)	682	682				38			17	
LAWRENCE	99,300	4,201	42.31	3,206	3,105	101	95	15	463	1	33	210	178
County	99,300	666	6.71	593	516	77		6			8	59	
Cities, boroughs, and towns	69,384	1,118	16.11	793	769	24	95	9	9	1	9	24	178
School districts		2,069	(6)	1,510	1,510				422		16	121	
Townships		179	(6)	144	144				32			3	
Poor districts		169	(6)	166	166							3	
LEBANON	67,800	1,948	28.73	1,522	1,458	64	6	5	240		10	97	68
County	67,800	336	4.96	305	245	60		3			1	27	
Cities, boroughs, and towns	39,620	439	11.08	353	349	4	6	2	4		1	5	68
School districts		924	(6)	643	643				219		8	54	
Townships		195	(6)	169	169				17			9	
Poor districts		54	(6)	52	52							2	
LEHIGH	177,100	6,490	36.65	4,985	4,761	224	328	9	462	2	107	252	345
County	177,100	1,223	6.91	1,084	917	167		4			17	118	
Cities, boroughs, and towns	123,273	2,155	17.48	1,413	1,356	57	328	4		1	41	23	345
School districts		2,815	(6)	2,225	2,225				445	1	48	96	
Townships		297	(6)	263	263			1	17		1	15	
LUZERNE	454,300	20,200	44.46	17,362	17,039	323	90	49	1,907	30	111	650	1
County	454,300	3,429	7.55	3,249	2,987	262		13			35	132	
Cities, boroughs, and towns[8]	321,385	3,911	12.17	3,671	3,610	61	90	32	12	30	26	49	1
School districts		10,100	(6)	8,174	8,174				1,588		44	294	
Townships		843	(6)	807	807			4	20		5	7	
Poor districts		1,917	(6)	1,461	1,461				287		1	168	
LYCOMING	95,200	3,352	35.21	2,542	2,431	111	173	8	392	1	42	184	10
County	95,200	542	5.69	473	385	88					9	60	
Cities, boroughs, and towns	68,957	982	14.24	732	709	23	173	6	25	1	18	17	10
School districts		1,647	(6)	1,181	1,181				351		15	100	
Townships		126	(6)	102	102			2	15			7	
Poor districts		55	(6)	54	54				1				
MCKEAN	56,200	2,693	47.92	1,949	1,874	75	69	4	402	12	15	118	124
County	56,200	518	9.22	492	430	62		3			1	22	
Cities, boroughs, and towns	33,492	544	16.24	299	286	13	65	1	27	12	13	3	124
School districts		1,065	(6)	754	754				237		1	73	
Townships		470	(6)	311	311		4		138			17	
Poor districts		96	(6)	93	93							3	

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, BOROUGHS, AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND POOR DISTRICTS, BY COUNTIES, AND THE DELAWARE RIVER JOINT COMMISSION: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Licenses and permits							
MERCER	100,200	$3,885	$38.77	$2,890	$2,802	$88	$87	$4	$477		$20	$262	$145
County	100,200	851	8.49	751	667	84					2	98	
Cities, boroughs, and towns	69,342	1,005	14.49	731	727	4	87	4			12	26	145
School districts		*1,809*	(2)	*1,244*	*1,244*				430		6	129	
Townships		220	(3)	164	164				47			9	
MIFFLIN	41,900	978	23.34	706	672	34	9	4	201		11	47	
County	41,900	178	4.25	167	134	33		3			8		
Cities, boroughs, and towns	18,521	115	6.21	102	101	1	9	1			2	1	
School districts		*548*	(2)	331	331				187		1	29	
Townships		90	(3)	60	60				14			16	
Poor districts		47	(3)	46	46							1	
MONROE	29,000	1,261	43.48	994	941	53	3	3	155	$1	13	68	24
County	29,000	327	11.28	291	242	49		2			6	28	
Cities, boroughs, and towns	12,969	148	11.41	116	112	4	3	1	2	1	1		24
School districts		579	(2)	401	401				141		2	35	
Townships		144	(3)	130	130				12			2	
Poor districts		63	(3)	56	56						4	3	
MONTGOMERY	277,200	13,355	48.18	10,641	10,138	503	346	34	1,171	8	129	976	50
County	277,200	2,952	10.65	2,662	2,203	459		8			21	261	
Cities, boroughs, and towns	121,766	1,534	12.60	1,158	1,122	36	127	6	118	8	46	21	50
School districts		5,931	(2)	4,643	4,643				830		43	415	
Townships		2,938	(3)	2,178	2,170	8	219	20	223		19	279	
MONTOUR	14,600	302	20.68	225	216	9	2	2	51		1	15	6
County	*14,600*	*50*	3.42	48	40	8		2					
Cities, boroughs, and towns	7,367	45	6.11	35	34	1	2					2	6
School districts		158	(3)	102	102				43		1	12	
Townships		28	(3)	21	21				7				
Poor districts		21	(3)	19	19				*1*			*1*	

NORTHAMPTON	172,000	7,514	43.69	5,950	5,790	160	252	23	534	3	156	276	320
County	172,000	1,156	6.72	1,065	975	90		4			31	56	
Cities, boroughs, and towns	146,524	2,621	17.89	1,898	1,828	70	252	19	43		58	31	320
School districts		3,483	(5)	2,765	2,765				466	3	67	182	
Townships		254	(5)	222	222				25			7	
NORTHUMBERLAND	129,600	4,438	34.24	3,756	3,643	113	10	5	466	5	6	160	30
County	129,600	1,042	8.04	989	897	92		3			2	48	
Cities, boroughs, and towns	79,489	554	6.97	506	485	21	10	2			3	3	30
School districts		2,241	(5)	1,696	1,696				436	5	1	103	
Townships		231	(5)	214	214				13			4	
Poor districts		370	(5)	351	351				17			2	
PERRY	21,744	601	27.64	366	352	14			170		1	39	25
County	21,744	99	4.55	99	86	13							
Cities, boroughs, and towns	8,174	66	8.07	38	37	1						3	25
School districts		354	(6)	171	171				150		1	32	
Townships		82	(5)	58	58				20			4	
PHILADELPHIA	1,966,500	129,574	65.89	95,270	94,311	959	998	307	4,133	182	17,781	3,586	7,317
County [9]													
Cities, boroughs, and towns (city of Philadelphia)	1,966,500	94,517	48.06	64,103	63,144	959	998	306	1,125	182	16,966	3,520	7,317
School districts		34,672	(6)	30,802	30,802			1	3,008		814	47	
Poor districts		385	(6)	365	365						1	19	
PIKE	7,600	367	48.29	285	275	10	1	1	61		2	17	
County	7,600	82	10.79	80	70	10					1	1	
Cities, boroughs, and towns	2,670	22	8.24	20	20			1			1		
School districts		179	(6)	110	110				55			14	
Townships		67	(5)	58	58		1		6			2	
Poor districts		17	(5)	17	17								
POTTER	17,489	621	35.51	361	348	13	12	4	195			45	4
County	17,489	90	5.15	86	74	12		4					
Cities, boroughs, and towns	8,083	65	8.04	48	47	1	12					1	4
School districts		330	(6)	133	133				162			35	
Townships		98	(5)	59	59				33			6	
Poor districts		38	(6)	35	35							3	
SCHUYLKILL	238,500	8,260	34.63	6,249	5,952	297	140	7	906		77	510	371
County	238,500	1,765	7.40	1,498	1,224	274		1			32	234	
Cities, boroughs, and towns	159,732	1,649	10.32	1,083	1,060	23	140	6	7		24	18	371
School districts		4,617	(6)	3,464	3,464				880		21	252	
Townships		229	(5)	204	204				19			6	
SNYDER	19,100	436	22.83	292	292		1		115			26	2
County	19,100	62	3.25	60	60							2	
Cities, boroughs, and towns	5,554	34	6.12	31	31		1						2
School districts		257	(6)	133	133				103			21	
Townships		64	(5)	49	49				12			3	
Poor districts		19	(5)	19	19								

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, BOROUGHS, AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND POOR DISTRICTS, BY COUNTIES, AND THE DELAWARE RIVER JOINT COMMISSION: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Licenses and permits							
SOMERSET	80,764	$2,311	$28.61	$1,603	$1,548	$55	$19	$2	$444		$7	$191	$45
County	80,764	546	6.76	502	449	53					5	39	
Cities, boroughs, and towns	31,202	237	7.60	170	168	2	17	2				3	45
School districts		1,285	(6)	712	712				431		1	141	
Townships		243	(6)	219	219		2		13		1	8	
SULLIVAN	7,499	254	33.87	148	141	7	1		90			15	
County	7,499	41	5.47	40	33	7						1	
Cities, boroughs, and towns	1,195	18	15.06	16	16		1					1	
School districts		145	(6)	51	51				82			12	
Townships		37	(6)	28	28				8			1	
Poor districts		13	(6)	13	13								
SUSQUEHANNA	33,806	1,254	37.09	878	852	26	7	10	277		5	77	
County	33,806	272	8.05	248	224	24		9			4	11	
Cities, boroughs, and towns	15,926	115	7.22	100	98	2	7	1	1			6	
School districts		665	(6)	362	362				253		1	49	
Townships		141	(6)	114	114				23			4	
Poor districts		61	(6)	54	54							7	
TIOGA	31,871	1,160	36.40	715	685	30	5	5	319		5	95	16
County	31,871	159	4.99	141	111	30		5	5		1	7	
Cities, boroughs, and towns	12,081	109	9.02	87	87		5					1	16
School districts		632	(6)	282	282				273		1	76	
Townships		177	(6)	127	127				41			9	
Poor districts		83	(6)	78	78						3	2	
UNION	17,700	492	27.80	319	306	13	1		89		8	33	42
County	17,700	72	4.07	71	58	13						1	
Cities, boroughs, and towns	5,895	82	13.91	37	37		1					2	42
School districts		240	(6)	123	123				80		3	29	
Townships		60	(6)	51	51				9				
Poor districts		38	(6)	37	37							1	

VENANGO	63,900	2,409	37.70	1,845	1,763	82	29	3	289	$4	33	117	89
County	63,900	483	7.56	446	379	67					10	27	
Cities, boroughs, and towns	39,422	590	14.97	433	418	15	29	3	11	4	15	6	89
School districts		1,098	(5)	757	757				263		5	73	
Townships		203	(5)	178	178				15			10	
Poor districts		35	(5)	31	31						3	1	
WARREN	41,700	1,508	36.16	1,119	1,118	1	31	3	245		15	87	8
County	41,700	297	7.12	279	279			2			8	8	
Cities, boroughs, and towns	19,693	229	11.63	187	186	1	31	1			2		8
School districts		850	(5)	540	540				232		5	73	
Townships		132	(5)	113	113				13			6	
WASHINGTON	207,500	7,140	34.41	5,454	5,299	155	64	18	1,086	1	33	481	3
County	207,500	1,505	7.25	1,390	1,251	139		10			6	99	
Cities, boroughs, and towns	114,864	1,084	9.44	937	921	16	64	8	44		13	15	3
School districts		3,846	(5)	2,538	2,538				949		13	346	
Townships		705	(5)	589	589				93	1	1	21	
WAYNE	28,600	924	32.31	639	612	27	2	7	218		2	56	
County	28,600	183	6.40	173	148	25		7				3	
Cities, boroughs, and towns	8,886	83	9.34	77	75	2	2					4	
School districts		491	(5)	268	268				189		1	33	
Townships		134	(5)	93	93				29			12	
Poor districts		33	(5)	28	28						1	4	
WESTMORELAND	298,700	9,680	32.41	7,144	6,978	166	96	5	1,596		76	712	41
County	298,700	1,682	5.63	1,460	1,317	143		3			41	178	
Cities, boroughs, and towns	168,565	1,662	9.86	1,414	1,391	23	96	12	39		16	44	41
School districts		5,557	(5)	3,649	3,649				1,416		17	475	
Townships		779	(5)	621	621				141		2	15	
WYOMING	15,800	533	33 73	350	327	23		3	131			46	3
County	15,800	88	5.57	84	61	23		2				2	
Cities, boroughs, and towns	4,760	30	6.30	26	26			1					3
School districts		298	(5)	151	151				110			37	
Townships		93	(5)	67	67				21			5	
Poor districts		24	(5)	22	22							2	
YORK	171,000	4,984	29.15	3,797	3,593	204	110	46	527	4	185	249	66
County	171,000	1,042	6.09	907	752	155		32			31	72	
Cities, boroughs, and towns	103,690	1,144	11.03	808	760	48	110	14	10	4	102	30	66
School districts		2,419	(6)	1,741	1,741				489		52	137	
Townships		379	(6)	341	340	1			28			10	

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Includes $18,932,865, inheritance taxes, and $40,198,410, other special taxes, for State purposes only.
[3] Includes poll and occupation taxes.
[4] Exclusive of Philadelphia County.
[5] Excludes population of Larksville, Luzerne County, for which no report was received.
[6] Not computed.
[7] Pennsylvania's portion of the Delaware River Joint Commission; not distributable by counties.
[8] Exclusive of the borough of Larksville, for which no report was received.
[9] Tabulated as municipal; coextensive with the city of Philadelphia.

73203—34—95

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, BOROUGHS, AND TOWNS, BY POPULATION GROUPS: 1932

[Revenue receipts expressed in thousands]

CITY, BOROUGH, OR TOWN	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Licenses and permits							
Grand total	6,940,793	$181,189	$26.10	$129,424	[2] $127,228	$2,196	$5,442	$887	$2,120	$755	$18,852	$4,635	$19,074
30,000 population and over	3,954,793	146,714	37.10	103,867	102,072	1,795	3,456	659	1,778	647	18,246	4,142	13,919
Philadelphia	1,966,500	94,517	48.06	64,103	63,144	959	998	306	1,125	182	16,966	3,520	7,317
Pittsburgh	676,000	27,067	40.04	21,397	21,095	302	597	128	312	323	669	195	3,446
Scranton	144,100	2,582	17.92	2,170	2,130	40	235	63	----------	20	43	50	1
Erie	117,800	3,035	25.76	1,982	1,957	25	260	10	18	----------	93	19	653
Reading	111,600	2,659	23.83	1,686	1,647	39	125	12	----------	3	23	105	705
Allentown	97,300	1,907	19.60	1,235	1,179	56	327	4	----------	----------	36	20	285
Wilkes-Barre	87,000	1,720	19.77	1,594	1,569	25	47	7	2	29	13	17	1
Altoona	82,700	1,212	14.66	740	681	59	74	11	50	25	30	17	265
Harrisburg	80,700	1,977	24.50	1,413	1,378	35	135	16	36	----------	68	47	262
Johnstown	66,993	1,252	18.69	1,117	1,087	30	17	17	44	----------	37	18	2
Lancaster	60,800	1,017	16.73	553	531	22	28	1	----------	5	37	5	388
Chester	59,300	915	15.43	763	740	23	32	12	40	1	40	25	2
Bethlehem	58,300	1,325	22.73	851	822	29	122	6	10	----------	29	13	294
York	56,200	738	13.13	505	469	36	101	6	10	4	97	15	----------
McKeesport	55,600	1,132	20.36	679	667	12	63	23	----------	54	17	7	289
New Castle	49,100	765	15.58	657	634	23	69	8	9	----------	4	18	----------
Williamsport	46,400	783	16.88	606	584	22	115	6	25	1	16	14	----------
Hazleton	37,300	424	11.37	393	382	11	7	5	10	----------	3	6	----------
Norristown	36,300	434	11.96	345	337	8	1	1	64	----------	6	11	6
Easton	34,500	795	23.04	651	618	33	81	6	23	----------	17	14	3
Wilkinsburg	30,300	458	15.12	427	421	6	22	1	----------	----------	2	6	----------
8,000 to 30,000 population	1,446,305	17,386	12.02	13,370	13,139	231	1,043	125	151	28	270	239	2,160
Aliquippa	29,100	349	11.99	283	281	2	----------	8	2	----------	29	1	26
Nanticoke	26,600	261	9.81	254	250	4	----------	----------	----------	----------	1	6	----------
Sharon	26,300	386	14.68	309	308	1	47	2	----------	----------	4	23	1
Lebanon	26,000	313	12.04	237	234	3	6	2	----------	----------	----------	4	64
Washington	25,100	336	13.39	272	265	7	13	4	38	----------	1	8	----------

Pottsville	24,700	280	11.34	259	254	5	11		5		4	1	
New Kensington	24,200	243	10.04	227	226	1	9	2			3	2	
Butler	23,568	367	15.57	329	324	5	21	3	2	1	4	7	
Dunmore	23,000	219	9.52	216	214	2		1				2	
Kingston	22,700	254	11.19	233	230	3	10	1			2	8	
Oil City	22,200	366	16 49	309	295	14	29	2	11		9	6	
Duquesne	21,800	331	15 18	239	236	3	6	14			6		66
Shenandoah	21,782	191	8.77	150	149	1						1	40
Ambridge	21,500	228	10.60	199	198	1	16	6			5	2	
Carbondale	20,300	175	8.62	132	130	2	39	1			2	1	
Shamokin	20,274	166	8.19	159	154	5	5	1				1	
Monessen	20,268	247	12 19	223	222	1	10	4				10	
Homestead	20,141	302	14.99	180	177	3	1	3			6	25	87
Bradford	20,000	412	20 60	215	203	12	50	1	26	12	11	2	95
Pottstown	19,800	187	9.44	164	150	14	7	1	5		9	1	
Uniontown	19,544	302	15 45	277	277		7	1	16			1	
Braddock	19,329	277	14.33	217	212	5	2	6			1	2	49
McKees Rocks	18,300	206	11.26	191	189	2	12	1			2		
Pittston	18,246	225	12.33	222	220	2	1	1			1		
Mount Carmel	18,100	96	5.30	95	91	4		1					
Beaver Falls	17,400	210	12 07	204	203	1		3			1	2	
North Braddock	17,100	164	9.59	157	155	2	4	1			2		
Meadville	17,000	317	18.65	176	175	1	61	2			3	3	72
Greensburg	16,900	292	17.28	218	217	1	35	1	28		6	4	
Swissvale	16,900	263	15.56	251	248	3		2	8		1	1	
Plymouth	16,600	142	8.55	137	134	3	1	1			3		
Clairton	16,000	271	16.94	227	226	1	15	3		4	7	15	
Sunbury	15,626	118	7.55	116	108	8					1	1	
Jeannette	15,200	129	8.49	126	123	3		1			1	1	
Warren	15,000	194	12.93	160	159	1	31	1			2		
Mahanoy City	14,784	81	5.48	79	75	4					1	1	
Coatesville	14,600	259	17.74	177	171	6	5	1	5		8	1	62
Farrell	14,359	154	10.72	140	140		12	1			1		
Dormont	14,300	208	14.55	176	168	8	18	3			11		
Munhall	14,100	280	19.86	218	216	2	12				5	13	32
Lewistown	14,000	92	6 57	80	79	1	9	1			1	1	
Donora	13,905	143	10 28	120	119	1	18	1			4		
Chambersburg	13,900	355	25.54	80	77	3	7	1			1	1	265
Ellwood City	13,900	284	20 43	100	99	1	25	1			4	6	148
Connellsville	13,290	176	13.24	162	154	8	6	6			2		
Tamaqua	13,000	225	17.31	105	101	4	62	2			2	6	48
Canonsburg	12,900	96	7.44	93	92	1		1				2	
Carlisle	12,800	126	9 84	108	106	2					2	9	7
Steelton	12,791	199	15.56	144	142	2	3	1					51
Carnegie	12,700	147	11.57	132	132		3	1			11		

See footnotes at end of table.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, BOROUGHS, AND TOWNS, BY POPULATION GROUPS: 1932—Continued

[Revenue receipts expressed in thousands]

CITY, BOROUGH, OR TOWN	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Licenses and permits							
8,000 to 30,000 population—Contd.													
Old Forge	12,700	$59	$4.65	$59	$59								
Berwick	12,660	94	7.42	89	89		$5						
Dickson City	12,600	53	4.21	45	44	$1	8						
West Chester	12,400	227	18.31	120	119	1	27	$1			$3	$4	$72
Phoenixville	12,300	143	11.63	92	91	1		2			2		47
Hanover	12,000	132	11.00	84	81	3	1	1			1	7	38
Vandergrift	11,800	112	9.49	101	100	1	4					7	
Bristol	11,799	153	12.97	99	99			1			2	1	50
Du Bois	11,595	158	13.63	100	97	3	7	3	$1		4	1	44
Coraopolis	11,500	180	15.65	102	102		5	2		$1	13		57
Columbia	11,400	95	8.33	56	54	2			1		1	3	34
Arnold	11,300	76	6.73	70	69	1	2				3	1	
Charleroi	11,260	113	10.04	96	95	1	10				6	1	
Conshohocken	11,200	101	9.02	85	83	2	8			6	2		
Turtle Creek	11,100	125	11 26	122	121	1		1			2		
Latrobe	10,800	108	10 00	68	67	1	16	1				5	18
Olyphant	10,800	167	15.46	86	86								81
Bellevue	10,600	174	16 42	149	149		18	1			3	3	
Taylor	10,500	65	6.19	65	65								
Lansdowne	10,400	156	15 00	144	141	3	8	1			3		
Franklin	10,300	186	18.06	94	94			1		4	6		81
Darby	10,200	71	6 96	68	65	3					3		
Waynesboro	10,200	116	11.37	74	73	1					2		40
New Brighton	10,100	89	8 81	82	82		5	1				1	
Indiana	10,000	103	10.30	91	91		6				1	2	3
Lock Haven	9,900	128	12 93	68	67	1	2	1			1	3	53
Northampton	9,900	126	12.73	81	80	1	42	1			2		
Archbald	9,800	85	8.67	84	84						1		
Minersville	9,700	39	4.02	35	34	1	2					2	
Tarentum	9,700	310	31.96	100	96	4	13				5	2	190

Lansford	9,600	112	11.67	85	83	2	25	1			1		
Swoyerville	9,500	43	4.53	31	28	3	10					2	
Larksville [2]													
Bloomsburg	9,300	106	11.40	101	100	1			2		2	1	
Clearfield	9,300	75	8.06	65	65		5				4	1	
Punxsutawney	9,266	90	9.71	81	81		7	1			1		
Windber	9,205	50	5.43	44	44		6						
Tyrone	9,042	81	8.96	77	76	1	2	1			1		
Lansdale	9,000	92	10.22	82	76	6	7				2	1	
Edwardsville	8,847	92	10.40	89	88	1	2					1	
Wilson	8,800	81	9.20	71	70	1	4	1			4	1	
Greenville	8,700	120	13.79	101	100	1	17	1				1	
Winton	8,700	41	4.71	41	41								
Monongahela City	8,675	70	8.07	69	68	1						1	
Sharpsburg	8,642	222	25.69	46	45	1	2					1	173
Duryea	8,600	49	5.70	49	49								
Glassport	8,600	129	15.00	73	73		53	1			2		
Milton	8,552	59	6.90	54	52	2	4				1		
Blakely	8,500	36	4.24	33	33		2					1	
Frackville	8,500	48	5.65	44	43	1	2					2	
Throop	8,300	110	13.25	86	86		23		1				
Millvale	8,200	130	15.85	72	71	1	20	1			1	1	35
Titusville	8,055	162	20.11	90	82	8	34	1			5	1	31
2,500 to 8,000 population	981,285	12,175	12.41	8,461	8,336	125	769	69	115	74	256	176	2,255
Rankin	7,956	137	17.22	97	97				8		3	2	27
West Pittston	7,940	68	8.56	66	65	1		1				1	
Sayre	7,902	51	6.45	50	49	1		1					
Collingdale	7,857	64	8.15	55	53	2	4			3	2		
Kittanning	7,808	77	9.86	63	63		1	2			9	2	
Rochester	7,726	80	10.35	73	72	1	2				1	4	
Palmerton	7,678	76	9.90	73	73		1		1		1		
Huntingdon	7,558	120	15.88	67	66	1					1	3	49
Etna	7,493	198	26.42	87	87		1				1		109
St. Marys	7,433	60	8.07	51	51		7	1				1	
West Hazleton	7,310	38	5.20	35	33	2		1		1	1		
St. Clair	7,296	101	13.84	29	28	1							72
Danville	7,185	42	5.85	34	33	1						2	6
Ashland	7,164	112	15.63	72	72		5				1	1	33
Corry	7,152	87	12.16	71	70	1	15	1					
Freeland	7,098	43	6.06	42	39	3		1					
Ashley	7,093	79	11.14	72	71	1		1				6	
Mount Oliver	7,071	86	12.16	83	82	1					3		
Crafton	7,004	127	18.13	111	110	1	9	2				5	
Luzerne	6,950	32	4.60	31	31			1					

See footnotes at end of table.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, BOROUGHS, AND TOWNS, BY POPULATION GROUPS: 1932—Continued

[Revenue receipts expressed in thousands]

CITY, BOROUGH, OR TOWN	Estimated population [1]	REVENUE RECEIPTS										
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Licenses and permits							
2,500 to 8,000 population—Contd.													
Coaldale	6,921	$109	$15.75	$61	$60	$1	$48						
Scottdale	6,714	81	12.06	65	61	4	2	$1				$7	$6
Schuylkill Haven	6,514	200	30.70	29	28	1	1	1			$15	2	152
Lehighton	6,490	59	9.09	53	52	1	3	1				2	
Centerville	6,467	40	6.19	35	34	1			$5				
Emaus	6,419	73	11.37	46	46		1						26
Pitcairn	6,317	111	17.57	38	38		3				6	2	62
Ridgway	6,313	90	14.26	50	50				3		2	1	34
Wilmerding	6,291	78	12.40	73	72	1					4	1	
Brackenridge	6,250	110	17.60	34	34		2				1	2	71
Kane	6,232	56	8.99	43	42	1	12				1		
Forty Fort	6,224	78	12.53	73	73		2	1			2		
East Pittsburgh	6,214	86	13.84	84	84		1	1					
Grove City	6,156	191	31.03	64	64						3	2	122
Ford City	6,127	178	29.05	48	47	1	10				3	1	116
Kulpmont	6,120	30	4.90	29	28	1	1						
East Stroudsburg	6,099	84	13.77	59	57	2		1					24
Middletown	6,085	76	12.49	14	14			1				2	59
South Williamsport	6,058	37	6.11	30	30		6				1		
West View	6,028	112	18.58	106	102	4	1		1		4		
Oakmont	6,027	88	14.60	79	78	1	5	3			1		
Midland	6,007	120	19.98	103	102	1	6	2			4	5	
Hollidaysburg	5,969	55	9.21	28	28						1	1	25
Stroudsburg	5,961	47	7.88	43	43				2	$1	1		
Avalon	5,940	69	11.62	63	62	1	1	1			3	1	
Mount Pleasant	5,869	43	7.33	40	39	1	2	1					
Bangor	5,824	44	7.55	41	39	2		2			1		
Jersey Shore	5,781	72	12.45	41	40	1	28				1	1	1
Exeter	5,724	71	12.40	65	65		6						
Beaver	5,665	72	12.71	70	70						1		1

Mechanicsburg	5,647	42	7.44	41	41							1	
Sewickley	5,599	137	24.47	119	119					1	7	5	5
Nanty-Glo	5,598	45	8.04	32	32		2						11
Bridgeport	5,595	57	10.19	51	50	1	2	1			2	1	
Gettysburg	5,584	61	10.92	58	57	1			2		1		
Summit Hill	5,567	61	10.96	60	60						1		
Nazareth	5,505	58	10.54	57	56	1		1					
Honesdale	5,490	56	10.20	51	50	1	2					3	
Yeadon	5,430	133	24.49	117	113	4	5		1		8	2	
Brentwood	5,381	134	24.90	85	84	1	37				7	5	
West York	5,381	41	7.62	39	36	3		1			1		
Media	5,372	137	25.50	67	67						1	1	68
Morrisville	5,368	100	18.63	57	57		11	2			3		27
South Brownsville	5,314	39	7.34	36	36			1				2	
Blairsville	5,296	70	13.22	30	28	2	5	1				3	31
McAdoo	5,239	24	4.58	16	15	1	6	1				1	
Forest City	5,209	25	4.80	22	21	1						3	
Sharpsville	5,194	75	14.44	50	49	1	5				1		19
Dupont	5,161	18	3.49	16	16		1					1	
Clifton Heights	5,057	43	8.50	41	40	1					1	1	
Ephrata	4,988	151	30.27	25	25						1	1	124
East Conemaugh	4,979	52	10.44	16	15	1		1			1		34
Avoca	4,943	36	7.28	33	33		3						
Waynesburg	4,915	87	17.70	68	67	1	18				1		
West Reading	4,908	129	26.28	69	69		14	2	5		2	2	35
Mount Union	4,892	54	11.04	30	29	1					1	1	22
Girardville	4,891	26	5.32	23	23		2	1					
Quakertown	4,883	170	34.81	49	47	2					4		117
Marcus Hook	4,867	64	13.15	52	50	2	5	1	2		2	2	
Catasauqua	4,851	59	12.16	38	38						3		18
Edgewood	4,821	141	29.25	117	116	1	18	1			1	4	
Bellefonte	4,804	66	13.74	59	57	2			6				1
Jenkintown	4,797	106	22.10	70	68	2	27	1	2		6		
Springdale	4,781	92	19.24	66	65	1	1				1	1	23
Red Lion	4,757	46	9.67	38	36	2	5				1	2	
Johnsonburg	4,737	58	12.24	29	29		5				1		23
Narberth	4,669	90	19.28	80	79	1	5				1	4	
Wyoming	4,648	45	9.68	45	44	1							
Monaca	4,641	101	21.76	69	68	1		1			3	5	23
Prospect Park	4,623	55	11.90	51	50	1	1				3		

See footnotes at end of table.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, BOROUGHS, AND TOWNS, BY POPULATION GROUPS: 1932—Continued

[Revenue receipts expressed in thousands]

CITY, BOROUGH, OR TOWN	Estimated population [1]	REVENUE RECEIPTS										
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Licenses and permits							
2,500 to 8,000 population—Contd.													
Doylestown	4,577	$85	$18.57	$49	$49		$9	$1			$1	$1	$24
Fountain Hill	4,568	38	8.32	35	35					$1		2	
Moosic	4,557	25	5.49	21	20	$1	4						
Forest Hills	4,549	75	16.49	69	69						5	1	
Downingtown	4,548	74	16.27	48	47	1		1			1	5	19
Leechburg	4,489	24	5.35	21	21						3		
Northumberland	4,483	24	5.35	24	23	1							
Glenolden	4,482	66	14.73	46	45	1	14				4	2	
State College	4,450	119	26.74	56	56				$2	60			
Portage	4,432	31	6.99	27	27				3		1		
Shillington	4,401	50	11.36	49	48	1					1		
Somerset	4,395	75	17.06	47	47		8	1				2	17
Brookville	4,387	54	12.31	22	22		1				1		30
Palmyra	4,377	40	9.14	38	37	1			1			1	
Verona	4,376	56	12.80	49	48	1		1			4	2	
Athens	4,372	27	6.18	26	26						1		
Lititz	4,368	39	8.93	24	24						1		14
Shippensburg	4,345	44	10.13	22	21	1					1	1	20
Pen Argyl	4,310	40	9.28	38	37	1					2		
New Cumberland	4,283	30	7.00	29	27	2		1					
Aspinwall	4,263	140	32.84	47	44	3		1			1	3	88
Gilberton	4,227	39	9.23	39	39								
Trafford	4,187	29	6.93	28	26	2					1		
Lemoyne	4,171	21	5.03	20	19	1					1		
Slatington	4,134	36	8.71	24	23	1					1		11
Towanda	4,104	45	10.96	36	36		1				1	2	5
Renovo	3,947	30	7.60	15	15			1			1		13
Ambler	3,944	72	18.26	54	53	1		1	17				
Boyertown	3,943	50	12.68	32	32								18
Elizabethtown	3,940	36	9.14	29	28	1	6		1				
Bridgeville	3,939	34	8.63	33	33						1		

Norwood	3,878	40	10.31	35	34	1	2				3	
Masontown	3,873	32	8.26	10	10						1	21
Ingram	3,866	47	12.16	45	44	1		1				1
Souderton	3,857	59	15.30	32	32						10	1 16
Hellertown	3,851	48	12.46	19	19		2	1	10			1 15
Sharon Hill	3,825	84	21.96	48	47	1	34	1				1
Castle Shannon	3,810	53	13 91	31	31		21				1	
Union City	3,788	47	12 41	23	23						1	10 13
Mayfield	3,774	11	2.91	10	10				1			
East Mauch Chunk	3,739	21	5.62	21	21							
Royersford	3,719	33	8.87	32	32						1	
North East	3,670	53	14.44	35	34	1					1	17
Wellsboro	3,643	42	11.53	37	37		5					
Hamburg	3,637	86	23.65	30	30			1				7 48
Bentleyville	3,609	17	4.71	16	16							1
Philipsburg	3,600	45	12.50	29	29		16					
Penbrook	3,567	27	7.57	25	25				2			
West Homestead	3,552	64	18.02	54	53	1	7	1			2	
Birdsboro	3,542	24	6.78	24	24							
Manheim	3,520	24	6 82	23	23						1	
Jermyn	3,519	18	5 12	18	18							
Port Vue	3,510	66	18 80	51	51		9					6
Barnesboro	3,506	42	11.98	29	29						1	12
Reynoldsville	3,480	38	10.92	25	25		3					10
Perkasie	3,463	112	32.34	39	39							73
Gallitzin	3,458	20	5.78	19	19			1				
Irwin	3,443	35	10.17	33	32	1						2
Apollo	3,406	34	9.98	32	32						1	1
Swarthmore	3,405	62	18.21	57	56	1	2	1			2	
Westmont	3,388	70	20.66	53	53		15				2	
Dale	3,364	22	6.54	21	21			1				
Ridley Park	3,356	81	24.14	62	60	2	11	1			6	1
Polk	3,337	1	.30	1	1							
Lewisburg	3,308	27	8.16	26	26							1
McDonald	3,281	43	13.11	30	29	1	12	1				
Coplay	3,279	13	3.96	13	13							
Freedom	3,227	26	8.06	25	25						1	
South Fork	3,227	19	5.89	18	17	1						1
Port Carbon	3,225	14	4.34	14	14							
Laureldale	3,209	22	6.86	17	17				5			

See footnotes at end of table.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, BOROUGHS, AND TOWNS, BY POPULATION GROUPS: 1932—Continued

[Revenue receipts expressed in thousands]

CITY, BOROUGH, OR TOWN	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Licenses and permits							
2,000 to 8,000 population—Contd.													
Mauch Chunk	3,206	$36	$11.23	$25	$24	$1				$1	$4	$6	
Susquehanna Depot	3,203	31	9.68	23	23		$7					1	
Clarion	3,201	40	12.50	19	18	1	1		$20				
East Lansdowne	3,168	39	12.31	38	38						1		
Curwensville	3,140	20	6.37	19	19							1	
Camp Hill	3,111	27	8.68	25	25		1				1		
Wyomissing	3,111	193	62.04	94	93	1	82			1	1	3	$12
Southwest Greensburg	3,105	27	8.70	25	25		1				1		
Kennett Square	3,091	53	17.15	32	31	1		$2					19
Burnham	3,089	18	5.83	17	17						1		
North Bellevernon	3,072	19	6.18	16	15	1	3						
Meyersdale	3,065	22	7.18	21	20	1	1						
Ebensburg	3,063	48	15.67	32	32				1				15
Derry	3,046	26	8.54	15	15		10					1	
Hummelstown	3,036	19	6.26	18	18				1				
Lykens	3,033	15	4.95	12	12				2			1	
Mount Penn	3,017	45	14.92	42	42		1				2		
Patton	2,988	33	12.72	14	14		1			1	1		21
Spring City	2,963	28	9.45	27	27						1		
Williamstown	2,958	12	4.06	11	11							1	
Bedford	2,953	37	12.53	16	16					3	1		17
West Newton	2,953	21	7.11	20	19	1						1	
Elizabeth	2,939	23	7.83	19	19		3				1		
Emporium	2,929	30	10.24	13	13					1	15	1	
East McKeesport	2,922	19	6.50	18	18			1					
Millersburg	2,909	18	6.19	17	17							1	
North Charleroi	2,879	15	5.21	14	14		1						
Brownsville	2,869	26	9.06	25	25						1		
Wesleyville	2,854	39	13.67	22	22		11	1			5		
Dallastown	2,849	24	8.42	21	20	1	2	1					

Kutztown	2,841	18	6.34	15	15								3
Selinsgrove	2,797	18	6.44	17	17		1						
Youngwood	2,783	16	5.75	16	15	1							
Leetsdale	2,774	26	9.37	24	24			1			1		
Freeport	2,772	19	6.85	18	18						1		
West Wyoming	2,769	20	7.22	20	20								
Sugar Notch	2,768	49	17.70	49	49								
Spangler	2,761	17	6.16	16	16		1						
Ferndale	2,742	30	10.94	30	30								
Coudersport	2,740	30	10.95	19	19		11						
Roaring Spring	2,724	27	9.91	18	18								9
Mount Joy	2,716	23	8.47	14	14							1	8
Montoursville	2,710	24	8.86	14	14		1						9
Emsworth	2,709	43	15.87	33	33		7				3		
North Catasauqua	2,700	12	4.44	11	11						1		
Brockway	2,690	9	3.35	5	5								4
Clymer	2,672	15	5.61	15	15								
Hatboro	2,651	94	35.46	26	26		67				1		
Oxford	2,606	36	13.81	25	24	1	1						10
Clarks Summit	2,604	16	6.14	14	13	1	1				1		
Myerstown	2,593	20	7.71	20	20								
West Conshohocken	2,579	25	9.69	15	15				10				
Bellwood	2,560	18	7.03	11	11								7
Greencastle	2,557	19	7.43	10	10								9
New Philadelphia	2,557	26	10.17	26	25	1							
Weatherly	2,531	70	27.66	18	17	1	5				1		46
South Greensburg	2,520	31	12.30	28	27	1	1		1		1		
South Connellsville	2,516	11	4.37	11	11								
Upland	2,500	13	5.20	13	12	1							
Less than 2,500 population	558,410	4,914	8.80	3,726	3,681	45	174	34	76	6	80	78	740

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Includes poll and occupation taxes.
[3] Not available.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, BOROUGHS, AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND POOR DISTRICTS, BY COUNTIES, AND THE DELAWARE RIVER JOINT COMMISSION: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
Grand total	$681,925	$70.13	[1] $457,950	$47,534	$47,392	$19,802	$66,084	$53,080	$196,960	$2,116	$6,959	$13,337	$9,808	$59,006	$155,161
State government	165,691	17.05	[1] 121,272	10,023	8,762	3,749	20,872	22,957	45,512	124	317	4,270		2,810	41,609
Counties	80,418	10.37	45,749	18,763	2,476	307	9,539	11,900	10	100	737	1,917	37	8,971	25,661
Cities, boroughs, and towns	219,705	31.65	[2] 117,549	18,049	36,154	14,980	22,708	10,768	1,915	1,709	5,744	5,622	9,536	32,222	60,398
School districts	187,046	(3)	152,960	699		766			149,623	183	161	1,528		12,586	21,500
Townships	19,845	(3)	12,965				12,965						14	1,491	5,375
Poor districts	8,315	(3)	7,455					7,455						257	603
Delaware River Joint Commission[4]	905	(3)											221	669	15
ADAMS	831	22.10	755	80	9	5	133	68	455			5	11	40	25
County	170	4.52	157	69		1	15	68				4		13	
Cities, boroughs, and towns	79	5.60	59	11	9	4	34					1	11	9	
School districts	476	(3)	455						455					11	10
Townships	106	(3)	84				84							7	15
ALLEGHENY	108,233	76.95	63,100	7,801	8,852	4,270	8,592	4,717	24,273	640	1,838	2,117	3,398	10,911	30,824
County	31,606	22.47	12,448	5,262	455	42	3,501	1,900	10	26	635	617	37	4,456	14,665
Cities, boroughs, and towns	42,453	36.43	23,463	2,448	8,397	4,125	4,179	1,268		614	1,203	1,229	3,347	3,884	11,759
School districts	30,970	(3)	24,728	91		103			24,263			271		2,322	3,920
Townships	1,591	(3)	912				912						14	185	480
Poor districts	1,613	(3)	1,549					1,549						64	
ARMSTRONG	2,465	30.85	1,779	167	57	21	293	105	1,080	9	6	41	92	167	427
County	445	5.57	213	131	21	1	8	31		2	2	17		63	169
Cities, boroughs, and towns	365	11.04	240	36	36	20	113			7	4	24	92	19	14
School districts	1,365	(3)	1,080						1,080					67	218
Townships	212	(3)	172				172							14	26
Poor districts	78	(3)	74					74						4	

BEAVER	5,991	38.53	4,912	736	263	87	734	381	2,612	25	21	53	32	618	429
County	978	6 29	735	266	39	5	212	182		1		30		223	20
Cities, boroughs, and towns	1,491	12.57	[2] 1,240	470	224	82	396			24	21	23	32	148	71
School districts	3,092	(3)	2,612						2,612					215	265
Townships	231	(3)	126				126							32	73
Poor districts	199	(3)	199					199							
BEDFORD	964	25 84	808	68	3	2	141	57	525	1	2	9	21	40	95
County	176	4.72	158	59		2	30	57		1	2	7		18	
Cities, boroughs, and towns	73	7.85	33	9	3		19					2	21	2	17
School districts	609	(3)	525						525					15	69
Townships	106	(3)	92				92							5	9
BERKS	12,529	52.86	7,093	823	620	399	910	612	3,347	46	164	172	404	1,023	4,009
County	4,004	16.89	1,402	502	97	61	83	598		3	5	53		307	2,295
Cities, boroughs, and towns	3,654	22.24	[2] 1,962	277	523	305	592	14		43	131	77	404	323	965
School districts	4,509	(3)	3,494	44		33			3,347		28	42		382	633
Townships	362	(3)	235				235							11	116
BLAIR	5,232	36.90	4,020	374	344	112	452	442	2,061	10	32	193	150	550	512
County	841	5.93	730	232	51	4	110	260		1	2	70		28	83
Cities, boroughs, and towns	1,557	14.42	907	137	293	86	267	5			25	94	150	244	256
School districts	2,547	(3)	2,131	5		22			2,061	9	5	29		269	147
Townships	103	(3)	75				75							8	20
Poor districts	184	(3)	177					177						1	6
BRADFORD	1,905	38.85	1,540	124	64	5	205	102	1,006	7		27	9	96	260
County	488	9.95	291	104	34		37	102		2		12		42	155
Cities, boroughs, and towns	176	7.59	129	20	30	5	54			5		15	9	16	22
School districts	1,092	(3)	1,006						1,006					31	55
Townships	149	(4)	114				114							7	28
BUCKS	3,444	34 72	2,639	284	88	46	578	139	1,444	3	6	51	236	161	408
County	592	5 97	529	244	25		106	137		2	2	13		7	56
Cities, boroughs, and towns	720	16.25	398	40	63	46	204	2		1	4	38	236	52	34
School districts	1,704	(3)	1,444						1,444					82	178
Townships	428	(3)	268				268							20	140
BUTLER	2,682	33 11	2,207	272	112	17	429	129	1,196	11	12	29	41	217	217
County	580	7.16	455	152	25	1	126	129		1	1	20		80	45
Cities, boroughs, and towns	543	14.61	393	120	87	16	140			10	11	9	41	74	35
School districts	1,283	(4)	1,196						1,196					36	51
Townships	276	(4)	163				163							27	86
CAMBRIA	7,792	38.18	5,997	695	498	214	637	464	3,340	3	31	115	87	1,037	671
County	1,712	8.39	1,139	479	65	4	77	462		3	4	45		307	266
Cities, boroughs, and towns	1,772	13 20	1,229	191	433	192	341	2			27	43	87	283	173
School districts	3,945	(3)	3,410	25		18			3,340			27		367	168
Townships	363	(3)	219				219							80	64

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, BOROUGHS, AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND POOR DISTRICTS, BY COUNTIES, AND THE DELAWARE RIVER JOINT COMMISSION: 1932—*Continued*

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	*Operation and maintenance of general departments*									Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
CAMERON	$186	$35.05	$175	$21	$6	$3	$26	$14	$99	$1		$5		$4	$7
County	33	6.22	33	21	1		3	6				2			
Cities, boroughs, and towns	26	8 10	26		5	3	14			1		3			
School districts	106	(3)	99						99					4	3
Townships	13	(3)	9				9								4
Poor districts	8	(3)	8					8							
CARBON	2,101	33.09	1,639	164	69	32	215	84	1,044		$16	15	$28	194	240
County	461	7.26	205	121	18	1	31	21			1	12		96	160
Cities, boroughs, and towns	382	8 89	284	43	51	31	141				15	3	28	45	25
School districts	1,126	(3)	1,044						1,044					49	33
Townships	68	(3)	43				43							3	22
Poor districts	64	(3)	63					63						1	
CENTRE	1,354	29.06	1,088	140	32	6	161	95	627	3	2	22	12	55	199
County	231	4.96	193	104	15	2	28	31		3	1	9		11	27
Cities, boroughs, and towns	240	13.88	145	36	17	4	72	2			1	13	12	12	71
School districts	740	(3)	627						627					27	86
Townships	80	(3)	61				61							4	15
Poor districts	63	(3)	62					62						1	
CHESTER	5,045	39.23	3,764	371	235	73	743	220	2,041	1	34	46	115	326	840
County	971	7.55	883	287	129	6	208	215			7	31		25	63
Cities, boroughs, and towns	987	15.80	534	84	106	67	229	5		1	27	15	115	104	234
School districts	2,513	(3)	2,041						2,041					169	303
Townships	574	(3)	306				306							28	240

CLARION	957	27.71	815	74	14	1	172	51	491		2	10	11	56	75
County	186	5.39	157	63	6		65	13			2	8		28	1
Cities, boroughs, and towns	120	9.76	55	11	8	1	33					2	11	9	45
School districts	521	(3)	491						491					10	20
Townships	91	(3)	74				74							9	8
Poor districts	39	(3)	38					38							1
CLEARFIELD	2,070	23.87	1,849	209	52	14	243	167	1,111	12	5	36	29	148	44
County	368	4.24	311	169	23	2	54	33		1		29		55	2
Cities, boroughs, and towns	271	7.71	194	40	29	12	90			11	5	7	29	30	18
School districts	1,163	(3)	1,111						1,111					43	9
Townships	127	(3)	99				99							14	14
Poor districts	141	(3)	134					134						6	1
CLINTON	863	26.70	756	76	53	4	97	100	408	4	7	7	15	44	48
County	150	4.64	142	55	29	2	8	38		3	1	6			8
Cities, boroughs, and towns	155	7.89	113	21	24	2	58			1	6	1	15	16	11
School districts	442	(3)	408						408					26	8
Townships	51	(3)	31				31							2	18
Poor districts	65	(3)	62					62							3
COLUMBIA	1,495	30.57	1,261	97	50	27	275	65	729	1	1	16	24	121	83
County	277	5.66	246	75	6	2	111	42			1	9		31	
Cities, boroughs, and towns	251	8.76	165	22	44	25	66			1		7	24	20	42
School districts	835	(3)	729						729					68	38
Townships	109	(3)	98				98							2	9
Poor districts	23	(3)	23					23							
CRAWFORD	2,542	40.09	1,901	180	95	53	333	135	1,071	6	11	17	108	177	356
County	450	7.10	364	129	21	6	57	135		2	3	11		76	10
Cities, boroughs, and towns	632	19.13	311	51	74	47	121			4	8	6	108	54	159
School districts	1,257	(3)	1,071						1,071					32	154
Townships	203	(3)	155				155							15	33
CUMBERLAND	1,894	27.10	1,550	188	51	17	257	98	913		8	18	10	141	193
County	335	4.79	286	151		2	21	98			1	13		32	17
Cities, boroughs, and towns	318	7.73	256	37	51	15	141				7	5	10	15	37
School districts	1,108	(3)	913						913					87	108
Townships	133	(3)	95				95							7	31
DAUPHIN	7,027	42.00	5,531	604	447	344	819	419	2,639	34	121	104	221	528	747
County	1,432	8.56	1,207	378	49	40	282	409		7	3	39		45	180
Cities, boroughs, and towns	2,379	19.16	1,466	200	398	286	424	10		2	118	28	221	259	433
School districts	3,033	(3)	2,745	26		18			2,639	25		37		219	69
Townships	183	(3)	113				113							5	65
DELAWARE	16,280	54.52	10,067	1,078	663	205	2,419	519	5,036	13	26	108	48	1,593	4,572
County	3,878	12.99	1,519	848	228	4	143	252			3	41		239	2,120
Cities, boroughs, and towns	2,758	18.16	1,576	211	435	184	655	11		11	20	49	48	369	765
School districts	6,868	(3)	5,095	19		17			5,036	2	3	18		676	1,097
Townships	2,489	(3)	1,621				1,621							306	562
Poor districts	287	(3)	256					256						3	28

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, BOROUGHS, AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND POOR DISTRICTS, BY COUNTIES, AND THE DELAWARE RIVER JOINT COMMISSION: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
ELK	$1,119	$33.47	$870	$70	$35	$5	$141	$115	$496	$4	$1	$3	$96	$43	$110
County	119	3.56	111	56	6		34	12				3		8	
Cities, boroughs, and towns	269	14.55	111	14	29	5	58			4	1		96	7	55
School districts	564	(3)	496						496					25	43
Townships	64	(3)	49				49							3	12
Poor districts	103	(3)	103					103							
ERIE	10,442	58.34	5,901	726	670	291	569	588	2,820	64	58	115	434	962	3,145
County	1,390	7.77	1,134	424	60	4	65	536		2	2	41		196	60
Cities, boroughs, and towns	4,867	33.86	1,609	263	610	245	341	52		3	44	51	434	455	2,369
School districts	3,934	(3)	2,995	39		42			2,820	59	12	23		268	671
Townships	251	(3)	163				163							43	45
FAYETTE	5,240	26.16	4,389	491	212	22	539	308	2,729	24	4	60	13	444	394
County	1,102	5.50	795	412	52	4	133	156		6		32		192	115
Cities, boroughs, and towns	566	9.13	435	79	160	18	128			18	4	28	13	63	55
School districts	2,971	(3)	2,729						2,729					147	95
Townships	449	(3)	278				278							42	129
Poor districts	152	(3)	152					152							
FOREST	186	35.91	172	17	3		26	13	113					3	11
County	26	5.02	25	16	3		5	1							1
Cities, boroughs, and towns	4	5.97	4	1			3								
School districts	123	(3)	113						113					2	8
Townships	21	(3)	18				18							1	2
Poor districts	12	(3)	12					12							

FRANKLIN	1,835	[1] 28.02	1,375	162	67	23	203	109	780	2	4	25	123	99	238
County	307	4.69	273	115	13	1	19	109				16		8	26
Cities, boroughs, and towns	460	15.92	216	47	54	22	78			2	4	9	123	38	83
School districts	933	(2)	780						780					43	110
Townships	135	(2)	106				106							10	19
FULTON	211	22.86	184	18	2		26	6	132					5	22
County	41	4.44	28	17	2		5	4						1	12
Cities, boroughs, and towns	4	5.21	2	1			1								2
School districts	137	(2)	132						132					3	2
Townships	27	(2)	20				20							1	6
Poor districts	2	(2)	2					2							
GREENE	2,002	45.92	1,448	136	30	4	411	129	724	2	5	7	1	126	427
County	587	13.46	296	119	19	2	15	129		2	3	7		38	253
Cities, boroughs, and towns	102	11.15	76	17	11	2	44				2		1	14	11
School districts	775	(2)	724						724					33	18
Townships	538	(2)	352				352							41	145
HUNTINGDON	996	25.52	766	77	11	2	120	50	493		3	10	58	84	88
County	168	4.31	142	62	2		20	50				8		8	18
Cities, boroughs, and towns	171	9.13	74	15	9	2	43				3	2	58	36	3
School districts	585	(2)	493						493					32	60
Townships	72	(2)	57				57							8	7
INDIANA	2,490	33.03	1,683	211	46	7	260	91	1,037	7	3	21	28	336	443
County	653	8.66	358	178	19	1	51	91		2	1	15		166	129
Cities, boroughs, and towns	203	8.38	127	33	27	6	48			5	2	6	28	34	14
School districts	1,176	(2)	1,037						1,037					64	75
Townships	458	(2)	161				161							72	225
JEFFERSON	1,517	29.11	1,300	165	49	9	219	102	742	6	3	5	35	129	53
County	298	5.72	245	120	11	1	90	15		2	3	3		53	
Cities, boroughs, and towns	257	9.86	167	45	38	8	69	1		4		2	35	34	21
School districts	788	(2)	742						742					25	21
Townships	87	(2)	60				60							17	10
Poor districts	87	(2)	86					86							1
JUNIATA	325	22.69	292	30	9	1	43	24	170			15		12	21
County	60	4.19	56	26	8		3	4				15		4	
Cities, boroughs, and towns	16	5.63	16	4	1	1	10								
School districts	190	(2)	170						170					2	18
Townships	34	(2)	30				30							1	3
Poor districts	25	(2)	20					20						5	
LACKAWANNA	12,576	39 99	9,940	1,152	1,176	480	878	1,070	4,748	44	174	218	61	891	1,684
County	1,517	4.82	1,332	701	62	3	136	336		4	4	86		101	84
Cities, boroughs, and towns	3,762	13.00	[3] 2,891	395	1,114	441	649	6		40	170	76	61	273	537
School districts	6,013	(2)	4,896	56		36			4,748			56		443	674
Townships	113	(2)	93				93							4	16
Poor districts	1,171	(2)	728					728						70	373

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, BOROUGHS, AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND POOR DISTRICTS, BY COUNTIES, AND THE DELAWARE RIVER JOINT COMMISSION: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments									Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
LANCASTER	$6,488	$32.31	$4,485	$424	$286	$74	$895	$326	$2,373	$15	$19	$73	$353	$456	$1,194
County	1,318	6.56	987	286	32	3	314	311		4	2	35		66	265
Cities, boroughs, and towns	1,867	18.95	748	125	254	64	253	15		1	17	19	353	130	636
School districts	2,697	(3)	2,422	13		7			2,373	10		19		233	42
Townships	606	(3)	328				328							27	251
LAWRENCE	4,034	40.62	3,065	327	267	105	291	300	1,641	34	24	76	142	304	523
County	555	5.59	383	220	28		17	86		4		28		56	116
Cities, boroughs, and towns	1,205	17.37	674	87	239	94	169	2		30	24	29	142	72	317
School districts	1,900	(3)	1,691	20		11			1,641			19		162	47
Townships	151	(3)	105				105							4	42
Poor districts	223	(3)	212					212						10	1
LEBANON	1,820	26.84	1,581	141	90	30	334	109	857	1	9	10	35	114	90
County	308	4.54	280	90	14	4	95	66		1	2	8		28	
Cities, boroughs, and towns	364	9.19	297	51	76	26	134	1			7	2	35	27	5
School districts	935	(3)	857						857					50	28
Townships	159	(3)	105				105							8	46
Poor districts	54	(3)	42					42						1	11
LEHIGH	7,878	44.48	4,751	505	454	237	626	569	2,138	28	93	101	213	749	2,165
County	1,889	10.67	1,077	309	64	3	104	558		3	2	34		168	644
Cities, boroughs, and towns	2,431	19.72	1,223	168	390	214	317	11			84	39	213	298	697
School districts	3,312	(3)	2,246	28		20			2,138	25	7	28		272	794
Townships	246	(3)	205				205							11	30

LUZERNE	18,169	39.99	15,021	1,480	864	290	1,947	2,418	7,735	32	97	158	6	1,285	1,857
County	2,846	6.26	2,046	1,009	78	10	363	566				20		321	479
Cities, boroughs, and towns [5]	3,258	10.14	[1] 2,462	436	786	247	806	3		19	93	72	6	388	402
School districts	9,087	(3)	7,886	35		33			7,735	13	4	66		439	762
Townships	911	(3)	778				778							84	49
Poor districts	2,067	(3)	1,849					1,849						53	165
LYCOMING	3,398	35.69	2,622	282	248	76	371	190	1,331	20	42	62	20	176	580
County	583	6.12	439	180	14	23	128	66		1	2	25		26	118
Cities, boroughs, and towns	1,043	15.13	672	89	234	40	164	65		19	39	22	20	70	281
School districts	1,597	(3)	1,373	13		13			1,331		1	15		76	148
Townships	116	(3)	79				79							4	33
Poor districts	59	(3)	59					59							
MCKEAN	2,978	52.99	2,043	166	70	50	604	174	943		12	24	51	112	772
County	537	9.56	428	95	8	8	273	33			2	9		23	86
Cities, boroughs, and towns	520	15.53	351	71	62	42	132	19			10	15	51	24	94
School districts	1,194	(3)	943						943					48	203
Townships	604	(3)	199				199							16	389
Poor districts	123	(3)	122					122						1	
MERCER	3,562	35.55	2,795	283	236	82	347	254	1,533	18	11	26	86	397	284
County	788	7.86	601	202	60	3	66	250		1	6	13		145	42
Cities, boroughs, and towns	853	12.30	558	81	176	79	183	4		17	5	13	86	114	95
School districts	1,739	(3)	1,538						1,538					130	71
Townships	182	(3)	98				98							8	76
MIFFLIN	888	21.19	785	50	21	4	113	101	494			2		66	37
County	120	2.86	104	44	1	1	24	32				2		16	
Cities, boroughs, and towns	91	4.91	67	6	20	3	38							17	7
School districts	541	(3)	494						494					29	18
Townships	67	(3)	51				51							4	12
Poor districts	69	(3)	69					69							
MONROE	1,217	41.97	856	69	15	7	227	88	434	1	1	14	13	92	256
County	213	7.34	154	59	3	1	67	15				9		19	40
Cities, boroughs, and towns	153	11.80	87	10	12	6	52			1	1	5	13	23	30
School districts	643	(3)	434						434					39	170
Townships	124	(3)	108				108							3	13
Poor districts	84	(3)	73					73						8	3
MONTGOMERY	14,568	52.55	9,190	851	366	88	2,793	370	4,595	13	23	91	31	772	4,575
County	3,036	10.95	1,615	685	117	7	395	369			5	37		4	1,417
Cities, boroughs, and towns	2,431	19.96	1,045	157	249	77	493	1		8	18	42	31	141	1,214
School districts	6,235	(3)	4,625	9		4			4,595	5		12		554	1,056
Townships	2,866	(3)	1,905				1,905							73	888

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, BOROUGHS, AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND POOR DISTRICTS, BY COUNTIES, AND THE DELAWARE RIVER JOINT COMMISSION: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
			Operation and maintenance of general departments											
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous	Operation and maintenance of public-service enterprises	Interest	Outlays
MONTOUR	$346	$23.70	$273	$24	$4	$2	$42	$44	$154			$3	$1	$18	$51
County	56	3.84	39	22			5	9				3		2	15
Cities, boroughs, and towns	48	6.52	25	2	4	2	17						4	6	13
School districts	183	(3)	154						154					9	20
Townships	24	(3)	20				20							1	3
Poor districts	35	(3)	35					35							
NORTHAMPTON	7,408	43.07	5,685	697	617	232	834	609	2,473	$60	$57	106	148	1,026	549
County	1,793	10.42	1,425	407	174	3	196	602			8	35		278	90
Cities, boroughs, and towns	2,344	16.00	1,522	260	443	207	497	7		34	34	40	148	390	284
School districts	3,042	(3)	2,597	30		22			2,473	26	15	31		337	108
Townships	229	(3)	141				141							21	67
NORTHUMBERLAND	4,445	34.30	3,856	404	121	38	691	625	1,924		9	44	8	271	310
County	1,061	8.19	955	337	8	4	300	265			4	37		42	64
Cities, boroughs, and towns	495	6.23	[2] 430	67	113	34	181	23			5	7	8	44	13
School districts	2,283	(3)	1,924						1,924					158	201
Townships	239	(3)	210				210							4	25
Poor districts	367	(3)	337					337						23	7
PERRY	532	24.47	480	34	9	1	91	28	314	1		2	15	22	15
County	80	3.68	76	30	5		11	28		1		1		4	
Cities, boroughs, and towns	54	6.61	33	4	4	1	23					1	15	4	2
School districts	332	(3)	314						314					12	6
Townships	66	(4)	57				57							2	7

PHILADELPHIA	161,654	82.20	92,840	10,433	18,553	7,537	7,570	9,714	30,550	750	3,555	4,178	2,048	25,336	41,430
County[6]															
Cities, boroughs, and towns (city of Philadelphia)	123,593	62.85	62,136	10,199	18,553	7,182	7,570	9,230	1,815	750	3,478	3,359	2,048	22,689	36,720
School districts	37,574	(3)	30,220	234		355			28,735		77	819		2,644	4,710
Poor districts	487	(3)	484					484						3	
PIKE	369	48.55	309	34	7		96	19	151	1		1		13	47
County	85	11.18	67	29	2		31	3		1		1		3	15
Cities, boroughs, and towns	22	8.24	21	5	5		11								1
School districts	177	(3)	151						151					8	18
Townships	69	(3)	54				54							2	13
Poor districts	16	(3)	16					16							
POTTER	608	34.76	526	48	5	1	84	58	322	3		5	3	16	63
County	66	3.77	63	42			6	11		1		3		3	
Cities, boroughs, and towns	87	10.76	41	6	5	1	25			2		2	3	5	38
School districts	329	(3)	322						322					4	3
Townships	79	(3)	53				53							4	22
Poor districts	47	(3)	47					47							
SCHUYLKILL	8,539	35 80	6,127	708	285	82	683	550	3,719		14	86	253	633	1,526
County	1,763	7.39	1,368	546	80	6	105	550			6	75		151	244
Cities, boroughs, and towns	1,489	9.32	[2] 873	162	205	76	411				8	11	253	193	170
School districts	5,066	(3)	3,719						3,719					280	1,067
Townships	221	(3)	167				167							9	45
SNYDER	476	24 92	411	34	8		79	41	244			5		18	47
County	87	4 55	53	29	5		8	6				5		3	31
Cities, boroughs, and towns	35	6 30	32	5	3		24							2	1
School districts	258	(3)	244						244					11	3
Townships	60	(3)	47				47							1	12
Poor districts	36	(3)	35					35						1	
SOMERSET	2,126	26 32	1,814	192	31	14	287	70	1,195	2	6	17	31	161	120
County	445	5 51	355	163	13	11	79	70		2	4	13		89	1
Cities, boroughs, and towns	206	6 60	[2] 125	29	18	3	69				2	4	31	19	31
School districts	1,269	(3)	1,195						1,195					35	39
Townships	206	(3)	139				139							18	49
SULLIVAN	228	30.40	205	25	3		34	18	124		1			9	14
County	34	4.53	33	22	2		5	3			1			1	
Cities, boroughs, and towns	13	10.88	9	3	1		5							3	1
School districts	136	(3)	124						124					2	10
Townships	29	(3)	24				24							2	3
Poor districts	16	(3)	15					15						1	

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, BOROUGHS, AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND POOR DISTRICTS, BY COUNTIES, AND THE DELAWARE RIVER JOINT COMMISSION: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
			Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
SUSQUEHANNA	$1,156	$34.20	$980	$36	$15	$3	$169	$84	$612	$2	$1	$8		$80	$96
County	178	5.27	138	70	1	1	37	19		2	1	7		40	
Cities, boroughs, and towns	82	5.15	71	16	14	2	36	2				1		9	2
School districts	723	(3)	612						612					25	86
Townships	110	(3)	96				96							6	8
Poor districts	63	(3)	63					63							
TIOGA	1,269	39.82	1,010	76	13	4	194	127	592		1	3	$8	58	193
County	263	8.25	169	63	2	1	56	43			1	3		19	75
Cities, boroughs, and towns	98	8.11	72	13	11	3	45						8	11	7
School districts	693	(3)	592						592					16	85
Townships	131	(3)	93				93							12	26
Poor districts	84	(3)	84					84							
UNION	474	26.78	377	33	9	1	58	51	219		1	5	24	14	59
County	75	4.24	46	27	3		5	6			1	4			29
Cities, boroughs, and towns	74	12.55	31	6	6	1	17					1	24	3	16
School districts	228	(3)	219						219					8	1
Townships	51	(3)	36				36							2	13
Poor districts	46	(3)	45					45						1	
VENANGO	2,367	37.04	1,663	160	35	18	261	103	1,007	1	11	17	59	164	481
County	386	6.04	180	97	22	1	8	39		1	1	11		67	139
Cities, boroughs, and towns	602	15.27	[2] 281	63	63	17	122				10	6	59	45	217
School districts	1,139	(3)	1,007						1,007					39	93
Townships	173	(3)	131				131							13	29
Poor districts	67	(3)	64					64							3

WARREN	1,475	35.37	1,215	113	61	6	183	63	774	1	6	8	6	95	159
County	290	6.95	200	83	3	1	43	63				7		43	47
Cities, boroughs, and towns	175	8.89	155	30	58	5	54			1	6	1	6	8	6
School districts	902	(3)	774						774					37	91
Townships	108	(3)	86				86							7	15
WASHINGTON	7,082	34.13	5,291	616	230	67	655	465	3,194	3	7	54	3	598	1,190
County	1,489	7.18	1,082	494	36	3	47	465				37		204	203
Cities, boroughs, and towns	1,019	8.87	[2] 696	122	194	64	289			3	7	17	3	146	174
School districts	3,998	(3)	3,194						3,194					213	591
Townships	576	(3)	319				319							35	222
WAYNE	873	30.52	741	69	22	2	175	35	429	1	1	7		41	91
County	165	5.77	139	57	10		62	4		1		5		10	16
Cities, boroughs, and towns	123	13.84	68	12	12	2	39				1	2		4	51
School districts	460	(3)	429						429					20	11
Townships	94	(3)	74				74							7	13
Poor districts	31	(3)	31					31							
WESTMORELAND	9,882	33.08	7,958	824	366	83	1,556	459	4,531	10	12	117	28	690	1,206
County	2,104	7.04	1,935	598	61	6	726	454		1		89		70	99
Cities, boroughs, and towns	1,714	10.17	[2] 1,092	226	305	77	430	5		9	12	28	28	291	303
School districts	5,399	(3)	4,531						4,531					269	599
Townships	665	(3)	400				400							60	205
WYOMING	521	32.97	444	43	5		85	34	276			1	2	16	59
County	84	5.32	59	39	4		6	9				1		3	22
Cities, boroughs, and towns	32	6.72	22	4	1		17						2	2	6
School districts	309	(3)	276						276					9	24
Townships	71	(3)	62				62							2	7
Poor districts	25	(3)	25					25							
YORK	5,678	33.20	3,713	399	277	118	538	239	2,033	12	29	68	46	344	1,575
County	1,089	6.37	655	282	32	3	65	237				36		110	324
Cities, boroughs, and towns	1,101	10.62	724	105	245	103	230	2		3	20	16	46	103	228
School districts	3,173	(3)	2,091	12		12			2,033	9	9	16		124	958
Townships	315	(3)	243				243							7	65

[1] Includes $4,686,433, payments for development and conservation of natural resources by State governments.
[2] Includes for cities, boroughs, and towns not reporting a distribution by departments an estimate based on the average for cities, boroughs, and towns of the same group.
[3] Not computed.
[4] Pennsylvania's portion of the Delaware River Joint Commission; not distributable by counties.
[5] Exclusive of the borough of Larksville, for which no report was received.
[6] Tabulated as municipal; coextensive with the city of Philadelphia.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, BOROUGHS, AND TOWNS, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY, BOROUGH, OR TOWN	GOVERNMENTAL-COST PAYMENTS													
			Operation and maintenance of general departments											
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous	Operation and maintenance of public service enterprises	Interest	Outlays
Grand total	$219,705	$31 65	$117,549	$18,049	$36,154	$14,980	$22,708	$10,768	$1,815	$1,709	$5,744	$5,622	$9,536	$32,222	$60,398
30,000 population and over	185,098	46 80	95,478	13,741	31,115	12,922	13,491	10,681	1,815	1,511	5,289	4,913	5,980	28,512	55,128
Philadelphia	123,593	62.85	62,136	10,199	18,553	7,182	7,570	9,230	1,815	750	3,478	3,359	2,048	22,689	36,720
Pittsburgh	33,305	49.27	17,966	1,503	6,789	3,206	2,563	1,260	-------	582	1,007	1,056	2,309	2,796	10,234
Scranton	2,756	19.13	2,155	197	965	391	358	-------	-------	38	153	53	-------	166	435
Erie	4,519	38 36	1,407	217	587	224	256	52	-------	-------	41	30	385	432	2,295
Reading	2,765	24.78	1,399	177	462	268	285	10	-------	40	103	54	246	246	874
Allentown	2,238	23.00	1,090	143	356	210	250	10	-------	-------	84	37	185	269	694
Wilkes-Barre	1,459	16.77	1,102	152	445	154	238	3	-------	-------	79	31	6	171	180
Altoona	1,349	16.31	764	116	262	84	184	5	-------	-------	25	88	121	222	242
Harrisburg	1,999	24.77	1,197	160	341	268	287	9	-------	2	113	17	151	232	419
Johnstown	1,153	17.21	826	99	353	154	187	1	-------	-------	25	7	1	177	149
Lancaster	1,398	22.93	551	91	217	60	141	14	-------	1	16	11	214	96	537
Chester	1,197	20.19	554	90	204	91	123	11	-------	1	14	20	1	190	452
Bethlehem	1,148	19.69	654	113	212	56	190	5	-------	34	17	27	135	189	170
York	764	13 59	501	67	200	90	110	2	-------	-------	20	12	-------	72	191
McKeesport	1,251	22 50	625	80	250	131	101	-------	-------	10	32	21	176	115	335
New Castle	777	15.82	528	68	191	86	124	2	-------	21	18	18	-------	56	193
Williamsport	847	18.25	560	72	218	34	95	65	-------	19	39	18	-------	51	236
Hazleton	476	12.76	307	40	93	35	126	-------	-------	-------	2	11	-------	93	76
Norristown	821	22.62	275	33	111	22	68	-------	-------	-------	9	32	2	25	519
Easton	714	20.70	525	86	170	112	137	2	-------	-------	14	4	-------	135	54
Wilkinsburg	569	18.78	356	38	136	64	98	-------	-------	13	-------	7	-------	90	123

8,000 to 30,000 population	17,445	12.06	[1] 11,189	2,309	3,099	1,150	3,900	63			144	251	273	1,354	1,956	2,946
Aliquippa	331	11 37	297	31	81	29	117				22	12	5	6	28	
Nanticoke	155	5 33	108	41	21	5	41								17	30
Sharon	333	12.66	248	33	97	41	66				11			2	47	36
Lebanon	248	9.54	188	35	64	21	60	1				7		33	25	2
Washington	306	12.19	212	35	63	32	70				2	5	5		40	54
Pottsville	261	10.57	219	44	61	23	87					4			32	10
New Kensington	206	8.51	137	17	57	8	51	1			1	2			65	4
Butler	370	15.70	293	72	80	12	102				10	11	6		58	19
Dunmore	252	10.96	[2] 158												32	62
Kingston	152	6.70	129	15	37	16	40				19	1	1		13	10
Oil City	386	17.39	[2] 191												26	169
Duquesne	496	22.75	237	50	106	3	71					7		46	66	147
Shenandoah	159	7.30	81	15	32	6	26						2	38	39	1
Ambridge	338	15.72	312	248		3	56					3	2		26	
Carbondale	112	5.52	98	18	25	15	32				2	3	3		14	
Shamokin	116	5 72	95	12	28	8	45						2		16	5
Monessen	242	11.94	155	52	40	22	22	4					15		41	46
Homestead	277	13.75	177	39	86	25	27							66	34	
Bradford	390	19.50	264	62	42	36	86	19				8	11	34	17	75
Pottstown	540	27.27	143	15	37	2	89								25	372
Uniontown	255	13 05	203	31	95	11	35				10		21		21	31
Braddock	237	12.26	191	15	84	25	66						1	34	12	
McKees Rocks	190	10 38	150	26	53	21	42						8		40	
Pittston	201	11.02	152	36	58	2	55					1			21	28
Mount Carmel	77	4.25	62	9	22	11	17					1	2		15	
Beaver Falls	210	12.07	[2] 187												23	
North Braddock	211	12 34	180	16	54	20	57					1	32		14	17
Meadville	405	23 82	163	28	42	42	41					7	3	69	34	139
Greensburg	349	20 65	165	45	57	15	46					2			44	140
Swissvale	243	14.38	178	62	52	20	37	1			5		1		34	31
Plymouth	100	6.02	87	10	24	9	39					1	4		5	8
Clairton	292	18.25	235	44	64	24	73	4				26			26	31
Sunbury	117	7.49	105	13	40	10	19	23							5	7
Jeannette	125	8.22	103	15	41	1	42					1	3		22	
Warren	143	9.53	138	26	55	5	46					6			5	
Mahanoy City	102	6.90	82	8	24	12	38								20	
Coatesville	230	15.75	148	26	35	16	60	4				7		19	41	22
Farrell	120	8.36	94	17	40	10	23						4		19	7
Dormont	192	13.43	136	21	39	30	31					14	1		46	10
Munhall	660	46.81	259	25	44	129	58					2	1	40	44	317

See footnotes at end of table.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, BOROUGHS, AND TOWNS, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

CITY, BOROUGH, OR TOWN	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments									Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
8,000 to 30,000 population—Continued														
Lewistown	$75	$5.36	$54	$4	$17	$3	$30						$14	$7
Donora	148	10 64	88	13	33	12	28				$1	$1		30
Chambersburg	317	22 81	131	34	32	14	40			$2	4	5	$102	9
Ellwood City	363	26. 12	109	13	42	6	24			9	6	9	119	14
Connellsville	131	9. 86	100	24	35	3	28			8	2			24
Tamaqua	213	16. 38	63	22	11	7	23						50	18
Canonsburg	72	5. 58	65	12	22	4	27							7
Carlisle	114	8 91	94	14	24	8	45				2	1	4	3
Steelton	164	12. 82	101	16	32	13	34	$1			2	3	36	22
Carnegie	166	13. 07	125	18	31	12	56					8		19
Old Forge	46	3. 62	[2] 36											10
Berwick	100	7. 90	60	9	12	23	16							8
Dickson City	47	3. 73	[2] 29											15
West Chester	336	27. 10	115	13	27	15	44			1	13	2	23	18
Phoenixville	149	12. 11	87	12	20	21	24				4	6	35	12
Hanover	116	9. 67	59	10	17	2	27			3			27	11
Vandergrift	119	10. 08	96	23	13	3	52			2	2	1		11
Bristol	138	11 70	87	10	22	19	33					3	33	16
Du Bois	135	11 64	85	13	17	9	31			11	4		25	16
Coraopolis	225	19. 57	150	21	19	11	80	2			11	6	42	18

CITY, BOROUGH, OR TOWN	GOVERNMENTAL-COST PAYMENTS
	Outlays
8,000 to 30,000 population—Continued	
Lewistown	$7
Donora	30
Chambersburg	75
Ellwood City	121
Connellsville	7
Tamaqua	82
Canonsburg	
Carlisle	13
Steelton	5
Carnegie	22
Old Forge	
Berwick	32
Dickson City	3
West Chester	180
Phoenixville	15
Hanover	19
Vandergrift	12
Bristol	2
Du Bois	9
Coraopolis	15

Columbia	64	5.61	40	9	17	1	13						2	6	16
Arnold	99	8.76	46	7	17	4	17				1			33	20
Charleroi	113	10.04	74	12	23	3	35					1		17	22
Conshohocken	96	8.57	77	12	22	3	32			1	7			14	5
Turtle Creek	130	11.71	93	9	26	2	46					10		28	9
Latrobe	91	8.43	50	8	18	6	16				1	1	11	20	10
Olyphant	116	10.74	[2] 48										61	5	2
Bellevue	167	15.75	143	24	28	14	64				13			17	7
Taylor	69	6.57	63	11	18	6	22				3	3		4	2
Lansdowne	140	13.46	107	16	30	17	37			5		2		24	9
Franklin	182	17.67	70	18	24	3	23				2		50	15	47
Darby	73	7.16	61	5	21	7	28							11	1
Waynesboro	110	10.78	66	10	19	7	26					4	13	26	5
New Brighton	69	6.83	63	18	3	7	32				2	1		6	
Indiana	83	8.30	62	12	14	1	25			5	1	4	2	7	12
Lock Haven	112	11.31	81	14	18	1	41			1	6		9	11	11
Northampton	98	9.90	63	3	17	11	28				2	2		17	18
Archbald	64	6.53	54	16	15	2	20					1		9	1
Minersville	54	5.57	46	5	11	1	27					2		7	1
Tarentum	365	37.63	83	17	22	11	33						170	28	84
Lansford	73	7.60	54	10	8	9	27							13	6
Swoyerville	38	4.00	[2] 13											5	20
Larksville [3]															
Bloomsburg	95	10.22	83	8	30	2	39			1		3		10	2
Clearfield	80	8.60	65	16	3	2	37				1	6		9	6
Punxsutawney	92	9.93	68	24	21	2	17			4				14	10
Windber	41	4.45	[2] 32											1	8
Tyrone	74	8.18	57	9	16		30					2		12	5
Lansdale	90	10.00	70	11	9	9	38				1	2		13	7
Edwardsville	69	7.80	60	14	8	4	24					10		5	4
Wilson	81	9.20	52	6	11	11	21					3		15	14
Greenville	105	12.07	87	12	15	10	41			5	1	3		9	9
Winton	31	3.56	[2] 29											2	
Monongahela City	51	5.88	[2] 32											17	2
Sharpsburg	233	26.96	94	13	38	16	21				3	3	119	6	14
Duryea	45	5.23	40	17	10	2	10					1		3	2
Glassport	114	13.26	93	47	18	3	21					4		18	3
Milton	59	6.90	53	12	8	1	29				2	1		5	1
Blakely	48	5.65	44	30	12	1	1							4	
Frackville	44	5.18	36	7	8	1	19					1		6	2
Throop	89	10.72	61	17	18	3	17				1	5		5	23
Millvale	136	16.59	77	41	11	11	11					3	12	18	29
Titusville	159	19.74	105	16	24	4	56			4	1		22	14	18

See footnotes at end of table.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, BOROUGHS, AND TOWNS, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

CITY, BOROUGH, OR TOWN	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
2,500 to 8,000 population	$12,417	$12.65	[1] $7,544	$1,360	$1,483	$714	$3,444	$18	----	$50	$189	$286	$1,724	$1,324	$1,825
Rankin	139	17.47	97	7	34	9	36	----	----	----	10	1	28	14	----
West Pittston	60	7.56	[2] 53	----	----	----	13	----	----	----	----	----	----	3	4
Sayre	41	5.19	33	5	14	1	13	----	----	----	----	----	----	8	----
Collingdale	69	8.78	51	4	14	7	26	----	----	----	----	----	----	14	4
Kittanning	73	9.35	57	8	13	3	25	----	----	5	1	2	----	5	11
Rochester	75	9.71	63	10	18	7	25	----	----	2	1	----	----	12	----
Palmerton	58	7.55	52	3	11	9	27	----	----	----	2	----	----	4	2
Huntingdon	104	13.76	35	6	3	1	22	----	----	----	2	1	51	16	2
Etna	288	38.44	184	21	25	88	49	----	----	----	----	1	74	15	15
St. Marys	84	11.30	38	7	9	1	20	----	----	1	----	----	----	4	42
West Hazleton	31	4.24	23	3	6	----	13	----	----	----	----	1	----	6	2
St. Clair	84	11.51	32	4	5	4	17	----	----	----	1	1	46	3	3
Danville	39	5.43	24	2	4	2	16	----	----	----	----	----	4	6	5
Ashland	106	14.80	52	10	14	7	21	----	----	----	----	----	13	15	26
Corry	87	12.16	66	25	2	----	20	----	----	----	----	19	----	4	17
Freeland	28	3.94	24	7	7	2	8	----	----	----	----	----	----	4	----
Ashley	61	8.60	41	14	9	1	16	----	----	----	----	1	----	3	17
Mount Oliver	159	22.49	138	13	16	43	16	----	----	----	49	1	----	21	----
Crafton	187	26.70	75	4	22	15	28	----	----	----	6	----	----	29	83
Luzerne	32	4.60	27	4	8	----	14	----	----	----	----	1	----	2	3

Coaldale	56	8.09	[2] 39												13	4
Scottdale	92	13.70	58	14	6	7	23			6		2	7		14	13
Schuylkill Haven	183	28.09	45	4	8	1	32						95		15	28
Lehighton	54	8.32	39	6	14	3	14				1	1			7	8
Centerville	38	5.88	31	3			27					1			1	6
Emaus	43	6.70	27	6	13	1	7						7		7	2
Pitcairn	110	17.41	39	7	10	5	14					3	46		5	20
Ridgway	122	19.33	45	4	15	3	19			3	1		71		2	4
Wilmerding	128	20.35	51	2	19	10	13				1	6			12	65
Brackenridge	135	21.60	42	10	6	7	17					2	59		10	24
Kane	49	7.86	35	4	10	3	14				2	2			3	11
Forty Fort	64	10.28	55	10	12	5	25				3				3	6
East Pittsburgh	109	17.54	96	10	27	13	44					2			13	
Grove City	161	26.15	51	6	7	16	11	4			4	3	60		19	31
Ford City	161	26.28	73	5	9	12	42				1	4	86		1	1
Kulpmont	25	4.08	23	5	6		11					1			2	
East Stroudsburg	65	10.66	39	4	5	4	23				1	2	13		12	1
Middletown	77	12.65	43	3	9	1	27				2	1	34			
South Williamsport	35	5.78	25	3	4	3	14					1			5	5
West View	103	17.09	80	34		6	31					9			21	2
Oakmont	77	12.78	52	10	15	10	12					5			14	11
Midland	190	31.63	123	52	27	12	31				1				21	46
Hollidaysburg	45	7.54	31	2	4	1	23					1	10		4	
Stroudsburg	70	11.74	31	5	6	2	15			1		2			10	29
Avalon	80	13.47	48	17	8	5	18								9	23
Mount Pleasant	36	6.13	31	3	12	1	14					1			5	
Bangor	36	6.18	30	8	5	3	14								6	
Jersey Shore	72	12.45	37	4	6	2	24					1	14		5	16
Exeter	52	9.03	41	13	1	1	23					3			5	6
Beaver	65	11.47	39	10	10	2	15				2		12		14	
Mechanicsburg	37	6.55	31	2	9		15				5				4	2
Sewickley	119	21.25	85	21	25	12	22	1			1	3	12		17	5
Nanty-Glo	27	4.82	14	4	3		6					1	6		7	
Bridgeport	55	9.83	43	10	11	5	16	1							10	2
Gettysburg	33	5.91	27	3	6	3	15								6	
Summit Hill	44	7.90	28	6	6	4	10				1	1			15	1
Nazareth	48	8.72	43	4	9	1	27				1	1			5	
Honesdale	102	18.58	48	8	8	2	28				1	1			3	51
Yeadon	248	45.67	100	5	16	10	69								13	135
Brentwood	117	21.74	82	18	21	9	25				9				33	2

See footnotes at end of table.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, BOROUGHS, AND TOWNS, BY POPULATION GROUPS: 1932—*Continued*

[Totals expressed in thousands]

CITY, BOROUGH, OR TOWN	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
2, 500 to 8,000 population—Continued															
West York	$29	$5.39	$29	$3	$7	$4	$14					$1			
Media	146	27.18	59	20	12	5	21					1	$47	$14	$26
Morrisville	106	19.75	67	5	15	6	40				$1		23	6	10
South Brownsville	47	8.84	34	4	9	2	17				1	1		4	9
Blairsville	71	13.41	34	12	8	4	9				1		18	19	
McAdoo	16	3.05	13	2	4		6					1		3	
Forest City	22	4.22	20	6	4	1	9							1	1
Sharpsville	72	13.86	29	6	10	1	11					1	21	10	12
Dupont	18	3.49	12	4	2	1	5							2	4
Clifton Heights	45	8.90	35	7	12	2	12					2		10	
Ephrata	187	37.49	30	4	6		17					3	115	5	37
East Conemaugh	53	10.64	20	4	6	1	9						27	4	2
Avoca	25	5.06	22	7	3		12							3	
Waynesburg	81	16.48	59	13	10	2	32				2			11	11
West Reading	162	33.01	111	8	11	11	73				7	1	27	24	
Mount Union	44	8.99	16	2	5	1	7				1		7	20	1
Girardville	29	5.93	23	6	5	3	9							4	2
Quakertown	167	34.20	40	2	6	4	19					9	116	8	3
Marcus Hook	61	12.53	54	7	13	6	14			$3	1	10		3	4
Catasauqua	52	10.72	29	3	6	2	18						14	8	1
Edgewood	128	26.55	102	14	31	22	31			3	1			21	5
Bellefonte	64	13.32	30	3	10	1	14					2	11	1	22
Jenkintown	99	20.64	70	18	6	15	28					3		16	13
Springdale	87	18.20	53	7	12	13	15					6	12	20	2
Red Lion	33	6.94	22	6	2		13					1		5	6
Johnsonburg	63	13.30	28	3	5	1	19						25	1	9
Narberth	82	17.56	67	10	19	6	24			7	1			7	8

Wyoming	30	6.45	27	7	5	1	13					1		2	1
Monaca	74	15.94	42	12	7	5	16					2	11	5	16
Prospect Park	46	9.95	37	3	13	3	14				2	2		9	
Doylestown	75	16.39	49	3	8	7	28	$1			1	1	11	10	5
Fountain Hill	36	7.88	29	3	9	1	15	1						7	
Moosic	47	10 31	42	28	3	1	10							3	2
Forest Hills	69	15.17	51	11	17		21			1		1		14	4
Downingtown	63	13.85	45	12	7	8	13				3	2	8	10	
Leechburg	35	7.80	29	4	3	2	13			1		6		4	2
Northumberland	40	8.92	[2] 39											1	
Glenolden	66	14.73	48	4	12	5	26					1		8	10
State College	116	26.07	58	19	4	1	28				1	5		9	49
Portage	28	6.32	17	6	3		8							11	
Shillington	44	10.00	37	7	7		21					2		7	
Somerset	67	15.24	[2] 35										12	5	15
Brookville	55	12.54	28	4	6	1	15	1				1	15	9	3
Palmyra	32	7.31	30	5	4	3	18							2	
Verona	56	12.80	36	8	10	4	8				1	5		19	1
Athens	30	6.86	29	7	5	3	10			1		3		1	
Lititz	33	7.55	22	2	2	1	15	1			1		10		1
Shippensburg	40	9.21	31	5	4		22						6	2	1
Pen Argyl	38	8 82	30	4	4	4	17					1		8	
New Cumberland	37	8 64	34	4	4	6	19					1		2	1
Aspinwall	133	31.20	52	21	14		11				6		68	13	
Gilberton	33	7 81	[2] 25											2	6
Trafford	34	8.12	29	4	6	3	16							5	
Lemoyne	30	7.19	13	3	3		6					1		1	16
Slatington	31	7.50	25	7	3		13					2	4	2	
Towanda	40	9.75	30	4	7		10			4		5	5	5	
Renovo	24	6.08	16	4	4		8						4	4	
Ambler	62	15.72	57	25	2	1	28					1	5		
Boyertown	88	22.32	27	5	2		18					2	54	7	
Elizabethtown	23	5.84	19	2	5		12							4	
Bridgeville	42	10.66	32	7	7	1	14					3		9	1
Norwood	49	12.64	27	2	10	2	12					1		7	15
Masontown	34	8.78	18	4	3		9					2	11	5	
Ingram	48	12.42	35	5	9	5	14					2		10	3
Souderton	174	45 11	35	2	4		29						16	1	122
Hellertown	70	18 18	57	23	5		29						8	3	2
Sharon Hill	40	10 46	26	5	8	2	11							13	1
Castle Shannon	55	14.44	19	10	2		7							7	29
Union City	49	12.94	26	1	4	6	10			3	1	1	4	2	17
Mayfield	11	2.91	10	2	3		4	1							1

See *footnotes* at end of table.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, BOROUGHS, AND TOWNS, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

CITY, BOROUGH, OR TOWN	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments									Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
2,500 to 8,000 population—Continued														
East Mauch Chunk	$19	$5.08	$18	$2	$2		$14						$1	
Royersford	40	10.76	35	2	6	$1	25					$1	5	
North East	53	14.44	38	6	7	5	19				$1		8	
Wellsboro	37	10.16	31	5	5	2	19					$7	5	$1
Hamburg	99	27.22	47	6	1		28				11	1	3	
Bentleyville	17	4.71	11	2	4		5					49	3	3
Philipsburg	40	11.11	39	10	2	1	20					6	1	
Penbrook	16	4.49	12	1	2	1	6					2	1	3
West Homestead	52	14.64	43	7	14	6	16						8	1
Birdsboro	20	5.65	19	10	3		6						1	
Manheim	19	5.40	17	2	2		12					1	2	
Jermyn	19	5.40	18	2	7		7	$2					1	
Port Vue	55	15.67	28	5	3	2	17				1		13	4
Barnesboro	35	9.98	21	4	3	1	12					1	2	2
Reynoldsville	39	11.21	19	3	4	2	10						5	3
Perkasie	88	25.41	34	4		1	17				1	11	3	2
Gallitzin	21	6.07	13	3	4		5					1	2	6
Irwin	26	7.55	[1] 19										7	
Apollo	29	8.51	26	4	7	1	10			$1	1	2	3	
Swarthmore	121	35.54	70	12	13	4	37					4	4	47
Westmont	87	25.68	72	10	15	5	39				1	2	15	
Dale	22	6.54	12	4	4		1					3	5	5
Ridley Park	59	17.58	47	7	13	2	20			2	2	1	12	
Polk	1	.30	1				1							
Lewisburg	22	6.65	21	2	5	1	12					1	1	
McDonald	57	17.37	24	5	7	1	9			1		1	5	28
Coplay	11	3.35	9	2	2		5						2	

Freedom	23	7.13	20	9	1		2					6		3	
South Fork	16	4.96	15	3	2		7					3		1	
Port Carbon	12	3.72	11	2	2		7							1	
Laureldale	18	5.61	17	4	1		12								1
Mauch Chunk	43	13.41	32	3	6	2	14				7			4	7
Susquehanna Depot	18	5.62	15	3	4		8							3	
Clarion	37	11.56	14	2	3		9							2	21
East Lansdowne	42	13 26	32	4	8	3	17							10	
Curwensville	14	4 46	10	2	3		5							2	2
Camp Hill	28	9.00	22	4	3		15							2	4
Wyomissing	250	80.36	136	24	11	18	64	3		3	6	7	13	18	83
Southwest Greensburg	79	25.44	22	2	4		16							3	54
Kennett Square	46	14.88	24	1	3	1	19						10	6	6
Burnham	13	4.21	10	2	3		5							3	
North Bellevernon	26	8 46	23	3	5	1	14							3	
Meyersdale	20	6 53	15	3	3		8					1		4	1
Ebensburg	38	12.41	20	4	5	1	7					3	12	6	
Derry	14	4.60	11	3	3		5							3	
Hummelstown	16	5.27	16	3	1		11					1			
Lykens	17	5.61	12	1	3		8							1	4
Mount Penn	25	8.29	25	4	7	4	9	1							
Patton	28	9.37	12	2	2	1	5					2	11	4	1
Spring City	31	10.46	26	5	3	1	15					2		5	
Williamstown	10	3.38	10	3	2	1	4								
Bedford	41	13.88	11	5			5					1	16	1	13
West Newton	21	7.11	20	2	8		8					2		1	
Elizabeth	15	5.10	13	2	4	1	6							2	
Emporium	25	8.54	25		5	3	14			1		2			
East McKeesport	32	10.95	26	5	3	12	6							4	2
Millersburg	18	6.19	17	4	2		10					1		1	
North Charleroi	16	5.56	12	2	3	2	4					1		4	
Brownsville	22	7.67	19	3	6	1	6					3		3	
Wesleyville	21	7.36	14	2	4	3	5							6	1
Dallastown	17	5.97	14	3	4	1	6							3	
Kutztown	16	5.63	[2] 13										1		2
Selinsgrove	24	8.58	22	3	2		17							1	1
Youngwood	14	5.03	14	2	5	1	6								
Leetsdale	24	8.65	18	2	7	2	6					1		3	3
Freeport	19	6.85	17	2	3	1	3					8		2	
West Wyoming	20	7.22	19	3	5		10				1			1	
Sugar Notch	35	12.64	26	7	8	1	7					3		9	
Spangler	14	5.07	12	4		1	6					1		2	
Ferndale	24	8.75	17	8	5	1	2					1		5	2

See footnotes at end of table.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, BOROUGHS, AND TOWNS, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

CITY, BOROUGH, OR TOWN	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
2,500 to 8,000 population—*Continued*															
Coudersport	$51	$18.61	$18	$3	$3	-------	$11	-------	-------	$1	-------	-------	-------	$1	$32
Roaring Spring	23	8.44	12	1	3	-------	8	-------	-------	-------	-------	-------	$2	3	6
Mount Joy	61	22.46	20	8	1	$1	9	-------	-------	-------	-------	$1	3	3	35
Montoursville	20	7.38	11	3	2	-------	6	-------	-------	-------	-------	-------	6	3	-------
Emsworth	32	11.81	25	3	4	2	10	-------	-------	-------	-------	6	-------	7	-------
North Catasauqua	25	9.26	9	2	1	-------	6	-------	-------	-------	-------	-------	-------	1	15
Brockway	13	4.83	*10*	1	4	1	4	-------	-------	-------	-------	-------	2	1	-------
Clymer	13	4.87	11	2	3	-------	5	-------	-------	-------	-------	1	-------	2	-------
Hatboro	128	48.28	42	2	5	7	28	-------	-------	-------	-------	-------	-------	2	84
Oxford	38	*14 58*	*16*	*3*	3	-------	9	$1	-------	-------	-------	-------	12	2	8
Clarks Summit	21	8 06	18	2	2	1	13	-------	-------	-------	-------	-------	-------	-------	3
Myerstown	19	7.33	19	3	3	1	11	-------	-------	-------	-------	1	-------	-------	-------
West Conshohocken	25	9 69	10	1	3	-------	6	-------	-------	-------	-------	-------	-------	1	14
Bellwood	18	7.03	15	1	3	-------	11	-------	-------	-------	-------	-------	2	1	-------
Greencastle	19	7.43	9	2	2	-------	5	-------	-------	-------	-------	-------	6	2	2
New Philadelphia	25	9.78	[2] 22	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	3	-------
Weatherly	74	29.24	45	9	3	3	26	-------	-------	-------	$4	-------	28	1	-------
South Greensburg	21	8.33	16	2	5	-------	7	-------	-------	-------	2	-------	-------	3	2
South Connellsville	*8*	*3 18*	*6*	*1*	1	-------	4	-------	-------	-------	-------	-------	-------	1	1
Upland	13	5 20	11	1	3	2	4	-------	-------	-------	-------	1	-------	-------	2
Less than 2,500 population	4,745	8.50	3,338	639	457	194	1,873	6	-------	4	15	150	478	430	499

[1] Includes for cities, boroughs, and towns not reporting a distribution by departments an estimate based on the average for cities, boroughs, and towns of the same group.
[2] Not available by departments.
[3] Not available.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, BOROUGHS, AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND POOR DISTRICTS, BY COUNTIES, AND THE DELAWARE RIVER JOINT COMMISSION: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS [a]	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	$1,419,179	$1,323,291	$20,751	$75,137	$1,213,705	$124.82
State government	88,306	87,886		420	75,858	7.81
Counties	210,692	202,766		7,926	185,013	19.03
Cities, boroughs, and towns	784,239	734,821	20,751	28,667	657,368	94.71
School districts	285,632	271,422		14,210	247,128	(1)
Townships	29,985	22,797		7,188	28,571	(1)
Poor districts	4,838	3,599		1,239	4,280	(1)
Delaware River Joint Commission [2]	15,487			15,487	15,487	(1)
ADAMS	760	511		249	710	18.88
County	235	235			206	5.48
Cities, boroughs, and towns	220	145		75	200	14.18
School districts	201	131		70	200	(1)
Townships	104			104	104	(1)
ALLEGHENY	252,754	244,177	11,604	6,973	238,245	169.38
County	107,598	107,451		147	91,066	64.74
Cities, boroughs, and towns	95,821	79,817	11,604	4,400	92,426	79.32
School districts	54,015	52,016		1,999	49,925	(1)
Townships	3,922	3,495		427	3,645	(1)
Poor districts	1,398	1,398			1,183	(1)
ARMSTRONG	3,811	3,595		216	3,662	45.78
County	1,750	1,750			1,687	21.11
Cities, boroughs, and towns	396	372		24	353	10.68
School districts	1,308	1,205		103	1,265	(1)
Townships	277	188		89	277	(1)
Poor districts	80	80			80	(1)
BEAVER	13,968	13,078	31	859	13,371	85.99
County	5,315	5,047		268	5,315	34.18
Cities, boroughs, and towns	3,188	2,952	31	205	2,944	24.81
School districts	4,813	4,534		279	4,489	(1)
Townships	652	545		107	623	(1)
BEDFORD	780	578		202	762	20.42
County	299	298		1	299	8.01
Cities, boroughs, and towns	42	29		13	37	3.98
School districts	346	237		109	333	(1)
Townships	93	14		79	93	(1)
BERKS	21,112	20,485	194	433	20,635	87.07
County	4,996	4,996			4,926	20.78
Cities, boroughs, and towns	6,641	6,395	194	52	6,424	39.10
School districts	9,097	8,956		141	8,907	(1)
Townships	378	138		240	378	(1)
BLAIR	12,844	10,414	1,287	1,143	11,524	81.27
County	782	388		394	778	5.49
Cities, boroughs, and towns	5,357	3,835	1,287	235	4,399	40.75
School districts	6,514	6,054		460	6,160	(1)
Townships	191	137		54	187	(1)
BRADFORD	1,801	1,380		421	1,764	35.97
County	804	680		124	786	16.03
Cities, boroughs, and towns	329	249		80	317	13.67
School districts	540	449		91	533	(1)
Townships	128	2		126	128	(1)
BUCKS	3,182	2,745		437	2,935	29.59
County	160	160			126	1.27
Cities, boroughs, and towns	971	851		120	859	19.39
School districts	1,735	1,582		153	1,637	(1)
Townships	316	152		164	313	(1)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, BOROUGHS, AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND POOR DISTRICTS, BY COUNTIES, AND THE DELAWARE RIVER JOINT COMMISSION: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
BUTLER	$4,799	$4,397	$109	$293	$4,647	$57.37
County	1,607	1,552	----	55	1,557	19.22
Cities, boroughs, and towns	1,499	1,355	109	35	1,461	39.31
School districts	927	817	----	110	893	(1)
Townships	766	673	----	93	736	(1)
CAMBRIA	22,230	21,107	----	1,123	20,823	102.02
County	6,871	6,605	----	266	6,871	33.66
Cities, boroughs, and towns	6,449	6,171	----	278	5,626	41.90
School districts	7,439	7,114	----	325	6,904	(1)
Townships	1,471	1,217	----	254	1,422	(1)
CAMERON	91	88	----	3	81	15.26
County	----	----	----	----	----	----
Cities, boroughs, and towns	----	----	----	----	----	----
School districts	88	88	----	----	78	(1)
Townships	1	----	----	1	1	(1)
Poor districts	2	----	----	2	2	(1)
CARBON	4,641	4,176	----	465	4,212	66.80
County	2,411	2,210	----	201	2,172	34.20
Cities, boroughs, and towns	1,112	1,018	----	94	1,082	25.19
School districts	1,036	932	----	104	912	(1)
Townships	70	4	----	66	70	(1)
Poor districts	12	12	----	----	6	(1)
CENTRE	1,046	696	----	350	880	18.88
County	260	160	----	100	194	4.16
Cities, boroughs, and towns	202	135	----	67	125	7.23
School districts	542	458	----	84	519	(1)
Townships	29	3	----	26	29	(1)
Poor districts	13	----	----	13	13	(1)
CHESTER	6,517	5,876	----	641	6,014	46.77
County	500	500	----	----	408	3.17
Cities, boroughs, and towns	2,248	2,221	----	27	2,016	32.27
School districts	3,259	2,981	----	278	3,081	(1)
Townships	510	174	----	336	509	(1)
CLARION	1,082	919	20	143	1,068	30.93
County	513	505	----	8	513	14.86
Cities, boroughs, and towns	147	109	20	18	142	11.55
School districts	234	179	----	55	225	(1)
Townships	188	126	----	62	188	(1)
CLEARFIELD	3,031	2,796	39	196	2,666	30.74
County	1,205	1,205	----	----	913	10.53
Cities, boroughs, and towns	660	601	39	20	643	18.29
School districts	699	612	----	87	654	(1)
Townships	342	253	----	89	339	(1)
Poor districts	125	125	----	----	117	(1)
CLINTON	943	843	----	100	835	25.84
County	12	----	----	12	12	.37
Cities, boroughs, and towns	367	361	----	6	355	18.08
School districts	536	482	----	54	440	(1)
Townships	28	----	----	28	28	(1)
COLUMBIA	2,374	2,187	----	187	2,233	45.66
County	657	563	----	94	643	13.15
Cities, boroughs, and towns	409	391	----	18	373	13.01
School districts	1,274	1,227	----	47	1,183	(1)
Townships	33	6	----	27	33	(1)
Poor districts	1	----	----	1	1	(1)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, BOROUGHS, AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND POOR DISTRICTS, BY COUNTIES, AND THE DELAWARE RIVER JOINT COMMISSION: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
CRAWFORD	$3,765	$2,958	$361	$446	$3,485	$54.97
County	1,684	1,544	----	140	1,684	26.56
Cities, boroughs, and towns	1,166	770	361	25	912	27.61
School districts	676	580	----	96	649	(1)
Townships	240	55	----	185	240	(1)
CUMBERLAND	3,045	2,900	----	145	2,952	42.22
County	600	600	----	----	572	8.18
Cities, boroughs, and towns	730	684	----	46	701	17.04
School districts	1,607	1,552	----	55	1,571	(1)
Townships	108	64	----	44	108	(1)
DAUPHIN	11,812	10,926	506	380	11,509	68.79
County	1,021	1,021	----	----	1,008	6.03
Cities, boroughs, and towns	6,017	5,387	506	124	5,861	47.20
School districts	4,695	4,504	----	191	4,561	(1)
Townships	79	14	----	65	79	(1)
DELAWARE	37,523	35,508	478	1,537	33,187	111.14
County	7,531	7,097	----	434	7,375	24.70
Cities, boroughs, and towns	8,391	7,671	478	242	7,135	46.98
School districts	14,613	14,014	----	599	12,056	(1)
Townships	6,988	6,726	----	262	6,621	(1)
ELK	1,170	1,106	----	64	1,104	33.02
County	175	175	----	----	168	5.03
Cities, boroughs, and towns	261	230	----	31	261	14.12
School districts	679	666	----	13	620	(1)
Townships	55	35	----	20	55	(1)
ERIE	22,266	19,373	1,571	1,322	20,828	116.36
County	4,493	3,830	----	663	4,028	22.50
Cities, boroughs, and towns	10,297	8,638	1,571	88	9,412	65.48
School districts	6,720	6,366	----	354	6,637	(1)
Townships	756	539	----	217	751	(1)
FAYETTE	9,082	8,226	66	790	7,765	38.77
County	4,150	4,150	----	----	3,747	18.71
Cities, boroughs, and towns	1,430	1,275	66	89	1,190	19.21
School districts	2,632	2,322	----	310	1,991	(1)
Townships	856	479	----	377	823	(1)
Poor districts	14	----	----	14	14	(1)
FOREST	44	26	----	18	44	8.49
County	5	----	----	5	5	.97
Cities, boroughs, and towns	2	2	----	----	2	2.99
School districts	26	18	----	8	26	(1)
Townships	8	6	----	2	8	(1)
Poor districts	3	----	----	3	3	(1)
FRANKLIN	2,106	1,726	----	380	1,988	30.35
County	125	----	----	125	125	1.91
Cities, boroughs, and towns	891	856	----	35	803	27.79
School districts	937	848	----	89	907	(1)
Townships	153	22	----	131	153	(1)
FULTON	67	6	----	61	67	7.26
County	22	----	----	22	22	2.38
Cities, boroughs, and towns	2	----	----	2	2	2.60
School districts	27	6	----	21	27	(1)
Townships	15	----	----	15	15	(1)
Poor districts	1	----	----	1	1	(1)
GREENE	2,723	2,439	----	284	2,518	57.75
County	775	775	----	----	597	13.69
Cities, boroughs, and towns	295	287	----	8	290	31.70
School districts	725	654	----	71	718	(1)
Townships	928	723	----	205	913	(1)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, BOROUGHS, AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND POOR DISTRICTS, BY COUNTIES, AND THE DELAWARE RIVER JOINT COMMISSION: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
HUNTINGDON	$1,405	$1,266		$139	$1,324	$33 93
County	200	200			147	3. 77
Cities, boroughs, and towns	564	527		37	545	29 11
School districts	506	459		47	497	(1)
Townships	135	80		55	135	(1)
INDIANA	6,383	5,999		384	6,207	82. 33
County	2,875	2,770		105	2,846	37 75
Cities, boroughs, and towns	675	663		12	632	26. 08
School districts	1,360	1,298		62	1,265	(1)
Townships	1,473	1,268		205	1,464	(1)
JEFFERSON	2,853	2,538		315	2,613	50. 14
County	1,322	1,322			1,111	21. 32
Cities, boroughs, and towns	639	617		22	633	24. 27
School districts	536	429		107	513	(1)
Townships	329	170		159	329	(1)
Poor districts	27			27	27	(1)
JUNIATA	198	90		108	198	13. 82
County	92	52		40	92	6. 42
Cities, boroughs, and towns	16			16	16	5. 63
School districts	39	8		31	39	(1)
Townships	21			21	21	(1)
Poor districts	30	30			30	(1)
LACKAWANNA	20,394	17,674	$1,105	1,615	18,759	59. 65
County	2,316	2,196		120	1,882	5. 98
Cities, boroughs, and towns	6,456	4,520	1,105	831	6,163	21. 30
School districts	10,129	9,655		474	9,247	(1)
Townships	75	9		66	75	(1)
Poor districts	1,418	1,294		124	1,392	(1)
LANCASTER	10,801	10,241	28	532	9,487	47. 25
County	402	402				
Cities, boroughs, and towns	4,501	4,319	28	154	4,448	43. 00
School districts	5,429	5,252		177	4,570	(1)
Townships	469	268		201	469	(1)
LAWRENCE	6,325	5,804	272	159	6,106	61. 49
County	1,069	1,041		28	1,069	10. 77
Cities, boroughs, and towns	1,549	1,250	272	27	1,403	20. 22
School districts	3,393	3,375		18	3,320	(1)
Townships	84	29		55	84	(1)
Poor districts	230	199		31	230	(1)
LEBANON	2,338	2,092	69	177	2,188	32. 27
County	563	521		42	524	7. 73
Cities, boroughs, and towns	638	550	69	19	631	15. 93
School districts	1,027	973		54	925	(1)
Townships	110	48		62	108	(1)
LEHIGH	16,369	15,179	655	535	14,698	82. 99
County	3,653	3,653			3,427	19. 35
Cities, boroughs, and towns	6,591	5,642	655	294	6,118	49. 03
School districts	5,930	5,746		193	4,982	(1)
Townships	186	138		48	171	(1)
LUZERNE	26,401	21,205	434	4,762	25,385	55. 88
County	7,356	4,682		2,674	7,069	15. 56
Cities, boroughs, and towns [3]	8,285	7,427	434	424	8,017	24. 95
School districts	9,202	8,159		1,043	8,908	(1)
Townships	863	714		149	709	(1)
Poor districts	695	223		472	682	(1)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, BOROUGHS, AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND POOR DISTRICTS, BY COUNTIES, AND THE DELAWARE RIVER JOINT COMMISSION: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
LYCOMING	$4,002	$3,538	$259	$205	$3,372	$35.42
County	601	600		1	151	4.74
Cities, boroughs, and towns	1,623	1,297	259	67	1,336	19.37
School districts	1,698	1,618		80	1,505	(1)
Townships	72	22		50	72	(1)
Poor districts	8	1		7	8	(1)
MCKEAN	2,716	2,239	87	390	2,438	43.38
County	391	350		41	364	6.48
Cities, boroughs, and towns	866	676	87	103	690	20.60
School districts	991	900		91	927	(1)
Townships	448	293		155	447	(1)
Poor districts	20	20			10	(1)
MERCER	7,969	6,933		1,036	7,041	70.27
County	2,712	2,278		434	2,579	25.74
Cities, boroughs, and towns	2,338	1,967		371	1,931	27.85
School districts	2,781	2,669		112	2,393	(1)
Townships	138	19		119	138	(1)
MIFFLIN	1,434	1,246		188	1,203	28.71
County	315	280		35	253	6.04
Cities, boroughs, and towns	350	350			282	15.23
School districts	660	577		83	560	(1)
Townships	86	39		47	85	(1)
Poor districts	23			23	23	(1)
MONROE	1,934	1,852		82	1,697	58.52
County	439	430		9	300	10.34
Cities, boroughs, and towns	419	393		26	385	29.69
School districts	871	849		22	807	(1)
Townships	40	15		25	40	(1)
Poor districts	165	165			165	(1)
MONTGOMERY	18,484	17,087		1,397	16,274	58.71
County	436	90		346	372	1.34
Cities, boroughs, and towns	4,031	3,911		120	3,651	29.98
School districts	12,411	11,823		588	10,952	(1)
Townships	1,606	1,263		343	1,299	(1)
MONTOUR	351	278	2	71	323	22.12
County	39			39	39	2.67
Cities, boroughs, and towns	86	84	2		75	10 18
School districts	204	194		10	187	(1)
Townships	12			12	12	(1)
Poor districts	10			10	10	(1)
NORTHAMPTON	22,884	21,243	835	806	18,952	110.19
County	6,490	6,490			5,311	30 88
Cities, boroughs, and towns	8,634	7,285	835	514	7,386	50.41
School districts	7,320	7,164		156	5,843	(1)
Townships	440	304		136	412	(1)
NORTHUMBERLAND	4,967	3,988	29	950	4,415	34.07
County	835	815		20	835	6.44
Cities, boroughs, and towns	1,009	918	29	62	808	11.30
School districts	2,653	2,194		459	2,492	(1)
Townships	40	9		31	40	(1)
Poor districts	430	52		378	150	(1)
PERRY	431	389		42	419	19.27
County	80	80			80	3 68
Cities, boroughs, and towns	70	64		6	66	8.07
School districts	258	245		13	250	(1)
Townships	23			23	23	(1)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, BOROUGHS, AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND POOR DISTRICTS, BY COUNTIES, AND THE DELAWARE RIVER JOINT COMMISSION: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
PHILADELPHIA	$627,616	$608,559	----	$19,057	$496,135	$252.29
County[4]	----	----	----	----	----	----
Cities, boroughs, and towns (city of Philadelphia)	561,618	544,148	----	17,470	450,030	228.85
School districts	65,940	64,411	----	1,529	46,047	(1)
Poor districts	58	----	----	58	58	(1)
PIKE	261	229	----	32	247	32.50
County	66	65	----	1	66	8.68
Cities, boroughs, and towns	1	----	----	1	1	.37
School districts	168	161	----	7	154	(1)
Townships	23	3	----	20	23	(1)
Poor districts	3	----	----	3	3	(1)
POTTER	343	238	$6	99	341	19.50
County	75	75	----	----	75	4.29
Cities, boroughs, and towns	90	82	6	2	88	10.89
School districts	89	64	----	25	89	(1)
Townships	81	17	----	64	81	(1)
Poor districts	8	----	----	8	8	(1)
SCHUYLKILL	12,816	10,964	253	1,599	11,707	49.09
County	2,838	2,631	----	207	2,613	10.96
Cities, boroughs, and towns	4,056	3,210	253	593	3,637	22.77
School districts	5,742	5,045	----	697	5,277	(1)
Townships	180	78	----	102	180	(1)
SNYDER	364	269	----	95	354	18.53
County	76	62	----	14	76	3.98
Cities, boroughs, and towns	26	15	----	11	26	4.68
School districts	225	192	----	33	215	(1)
Townships	19	----	----	19	19	(1)
Poor districts	18	----	----	18	18	(1)
SOMERSET	3,537	3,055	----	482	3,251	40.25
County	2,042	1,942	----	100	1,825	22.60
Cities, boroughs, and towns	400	284	----	116	350	11.41
School districts	727	602	----	125	704	(1)
Townships	368	227	----	141	366	(1)
SULLIVAN	161	75	----	86	158	21.07
County	23	14	----	9	23	3.07
Cities, boroughs, and towns	51	43	----	8	50	41.84
School districts	42	14	----	28	40	(1)
Townships	34	4	----	30	34	(1)
Poor districts	11	----	----	11	11	(1)
SUSQUEHANNA	1,676	1,448	7	221	1,492	44.13
County	920	920	----	----	769	22.75
Cities, boroughs, and towns	166	135	7	24	146	9.17
School districts	486	387	----	99	473	(1)
Townships	93	6	----	87	93	(1)
Poor districts	11	----	----	11	11	(1)
TIOGA	1,256	998	----	258	1,217	38.19
County	450	450	----	----	431	13.52
Cities, boroughs, and towns	244	191	----	53	233	19.29
School districts	364	263	----	101	358	(1)
Townships	198	94	----	104	195	(1)
UNION	301	207	10	84	297	16.78
County	----	----	----	----	----	----
Cities, boroughs, and towns	63	52	10	1	60	10.18
School districts	190	155	----	35	189	(1)
Townships	25	----	----	25	25	(1)
Poor districts	23	----	----	23	23	(1)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED, BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, BOROUGHS, AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND POOR DISTRICTS, BY COUNTIES, AND THE DELAWARE RIVER JOINT COMMISSION: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
VENANGO	$4,080	$3,876	$62	$142	$3,911	$61.21
County	1,655	1,655			1,557	24.37
Cities, boroughs, and towns	1,182	1,101	62	19	1,112	28.21
School districts	977	914		63	976	(1)
Townships	266	206		60	266	(1)
WARREN	2,114	1,887		227	1,924	46 14
County	869	841		28	869	20 84
Cities, boroughs, and towns	288	280		8	195	9.90
School districts	833	724		109	736	(1)
Townships	124	42		82	124	(1)
WASHINGTON	12,908	11,597	211	1,100	12,260	59.08
County	4,411	4,122		289	4,411	21.26
Cities, boroughs, and towns	3,085	2,770	211	104	2,681	23.34
School districts	4,827	4,279		548	4,528	(1)
Townships	645	426		219	640	(1)
WAYNE	883	702		181	837	29.27
County	219	211		8	219	7.66
Cities, boroughs, and towns	130	121		9	121	13.62
School districts	426	370		56	391	(1)
Townships	107			107	105	(1)
Poor districts	1			1	1	(1)
WESTMORELAND	18,398	16,962	50	1,386	15,186	50.84
County	5,657	5,450		207	3,362	11.26
Cities, boroughs, and towns	5,567	4,892	50	625	5,130	30 43
School districts	5,839	5,446		393	5,428	(1)
Townships	1,335	1,174		161	1,266	(1)
WYOMING	309	216		93	305	19.30
County	60	50		10	60	3.80
Cities, boroughs, and towns	39	28		11	38	7.08
School districts	174	136		38	171	(1)
Townships	36	2		34	36	(1)
YORK	8,295	7,910	111	274	7,095	41 49
County	2,589	2,589			2,103	12.30
Cities, boroughs, and towns	2,354	2,193	111	50	1,807	17.43
School districts	3,236	3,088		148	3,069	(1)
Townships	116	40		76	116	(1)

[1] Not computed.
[2] Pennsylvania's portion of the Delaware River Joint Commission; not distributable by counties.
[3] Exclusive of the borough of Larksville, for which no report was received.
[4] Tabulated as municipal; coextensive with the city of Philadelphia

[a] Omission from table 5 of any civil division listed in tables 1 or 3 indicates no debt reported for such division.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, BOROUGHS, AND TOWNS, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY, BOROUGH, OR TOWN	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	$784,239	$734,821	$20,751	$28,667	$657,368	$94.71
30,000 population and over	703,960	666,382	18,422	19,156	585,489	148.05
Philadelphia	561,618	544,148		17,470	450,030	228.85
Pittsburgh	71,728	61,178	10,458	92	70,310	104.01
Scranton	3,687	2,534	949	204	3,583	24 86
Erie	9,795	8,176	1,565	54	9,012	76.50
Reading	5,429	5,235	194		5,274	47.26
Allentown	5,973	5,098	655	220	5,567	57.21
Wilkes-Barre	3,642	3,286	280	76	3,604	41 43
Altoona	4,913	3,626	1,287		4,000	48.37
Harrisburg	5,554	4,960	506	88	5,503	68 19
Johnstown	4,444	4,444			3,903	59.16
Lancaster	3,773	3,755	18		3,759	61.83
Chester	4,353	3,978	375		3,722	62.77
Bethlehem	4,155	3,713	115	327	3,590	61.58
York	1,636	1,572	64		1,176	20.93
McKeesport	2,452	1,417	882	153	2,438	43.85
New Castle	1,218	950	272	26	1,158	23.58
Williamsport	1,246	967	252	27	993	21.40
Hazleton	2,023	2,023			2,000	53.62
Norristown	1,082	1,082			1,069	29.45
Easton	3,033	2,395	550	88	2,562	74.26
Wilkinsburg	2,176	1,845		331	2,176	71.82
8,000 to 30,000 population	44,025	37,736	1,665	4,624	39,090	27.03
Aliquippa	653	536		117	548	18.83
Nanticoke	258	258			258	9.70
Sharon	957	867		90	705	26.81
Lebanon	609	522	69	18	603	23 19
Washington	876	750	86	31	876	34.90
Pottsville	695	682	13		463	18.74
New Kensington	1,194	719	50	425	1,085	44.83
Butler	1,170	1,061	109		1,145	48.58
Dunmore	842	744		98	769	33.43
Kingston	410	410			366	16.12
Oil City	769	707	62		751	33.83
Duquesne	1,450	1,450			1,428	65 50
Shenandoah	652	578		74	652	29.93
Ambridge	613	613			515	23.95
Carbondale	252	237	15		242	11.92
Shamokin	328	328			311	15.34
Monessen	843	821		22	833	41.10
Homestead	823	823			651	32.32
Bradford	765	590	87	88	593	29.65
Pottstown	910	910			789	39.85
Uniontown	503	440	25	38	337	17.24
Braddock	246	244		2	246	12.73
McKees Rocks	917	917			896	48.96
Pittston	497	297		200	459	25.16
Mount Carmel	325	284	29	12	324	17.90
Beaver Falls	470	441		29	470	27.01
North Braddock	313	135		178	311	18.19
Meadville	759	394	361	4	579	34.06
Greensburg	973	973			926	54.79
Swissvale	831	767		64	677	40.06
Plymouth	69	63	2	4	69	4.16
Clairton	586	450	91	45	559	34.94
Sunbury	126	102		24	100	6.40
Jeannette	446	446			403	26.51
Warren	243	240		3	155	10.33

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, BOROUGHS, AND TOWNS, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

CITY, BOROUGH, OR TOWN	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
8,000 to 30,000 population—Contd.						
Mahanoy City	$515	$297	----	$218	$511	$34.56
Coatesville	919	919	----	----	775	53.08
Farrell	468	465	----	3	446	31.06
Dormont	885	636	----	249	762	53.29
Munhall	980	130	----	850	894	63.40
Lewistown	289	289	----	----	221	15.79
Donora	619	515	$100	4	514	36.97
Chambersburg	196	196	----	----	154	11.08
Ellwood City	272	272	----	----	225	16.19
Connellsville	502	458	41	3	481	36 19
Tamaqua	340	321	----	19	312	24.00
Canonsburg	208	208	----	----	180	13.95
Carlisle	495	495	----	----	492	38.44
Steelton	368	368	----	----	267	20.87
Carnegie	383	383	----	----	342	26 93
Old Forge	239	193	----	46	239	18.82
Berwick	196	192	----	4	180	14.22
Dickson City	338	220	118	----	284	22.54
West Chester	499	499	----	----	499	40.24
Phoenixville	225	225	----	----	161	13.09
Hanover	238	219	3	16	215	17.92
Vandergrift	190	190	----	----	178	15.08
Bristol	302	300	----	2	247	20.93
Du Bois	343	305	38	----	327	28.20
Coraopolis	425	421	----	4	149	12.96
Columbia	127	51	----	76	127	11.14
Arnold	414	320	----	94	358	31.68
Charleroi	368	363	----	5	228	20.25
Conshohocken	280	246	----	34	260	23.21
Turtle Creek	597	561	----	36	597	53.78
Latrobe	327	312	----	15	321	29.72
Olyphant	274	155	----	119	266	24 63
Bellevue	394	391	----	3	329	31 04
Taylor	66	11	----	55	66	6.29
Lansdowne	545	472	19	54	446	42 88
Franklin	342	340	----	2	290	28.16
Darby	257	257	----	----	224	21.96
Waynesboro	630	610	----	20	588	57.65
New Brighton	116	116	----	----	112	11.09
Indiana	148	148	----	----	123	12 30
Lock Haven	239	238	----	1	232	23.43
Northampton	306	145	161	----	285	28.79
Archbald	169	95	----	74	148	16.10
Minersville	155	133	----	22	149	15.36
Tarentum	524	436	12	76	391	40.31
Lansford	337	337	----	----	337	35.10
Swoyerville	171	17	150	4	171	18.00
Larksville [1]	----	----	----	----	----	----
Bloomsburg	170	170	----	----	151	16.24
Clearfield	206	206	----	----	206	22.15
Punxsutawney	294	294	----	----	288	31.08
Windber	35	35	----	----	30	3.26
Tyrone	251	120	----	131	207	22.89
Lansdale	318	298	----	20	263	29.22
Edwardsville	111	66	----	45	110	12.43
Wilson	335	335	----	----	242	27.50
Greenville	203	146	----	57	185	21.26
Winton	64	31	----	33	59	6.78
Monongahela City	368	352	----	16	269	31.01
Sharpsburg	108	108	----	----	108	12.50

[1] Not available.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, BOROUGHS, AND TOWNS, BY POPULATION GROUPS. 1932—Continued

[Totals expressed in thousands]

CITY, BOROUGH, OR TOWN	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
8,000 to 30,000 population—Contd.						
Duryea	$74	$74			$55	$6.40
Glassport	395	284	$10	$101	300	34.88
Milton	89	89			84	9 82
Blakely	108	108			108	12 71
Frackville	133	97		36	132	15.53
Throop	240	75	14	151	230	27 71
Millvale	623	263		360	623	75.98
Titusville	307	307			243	30.17
2,500 to 8,000 population	27,674	23,640	472	3,562	25,290	25.77
Rankin	323	323			311	39.09
West Pittston	58	58			42	5.29
Sayre	154	110		44	144	18.22
Collingdale	296	296			249	31.69
Kittanning	93	93			93	11.91
Rochester	265	254		11	265	34.30
Palmerton	82	82			82	10.68
Huntingdon	309	299		10	290	38.37
Etna	416	364		52	376	50.18
St Marys	144	124		20	144	19.37
West Hazleton	125	115		10	89	12.18
St. Clau	43	43			40	5.48
Danville	84	84			73	10.16
Ashland	375	355		20	363	50.67
Corry	98	79	6	13	98	13.70
Freeland	79	69		10	79	11.13
Ashley	60	60			47	6.63
Mount Oliver	415	361		54	375	53.03
Crafton	573	566		7	573	81 81
Luzerne	33			33	33	4.75
Coaldale	291	43	240	8	266	38.43
Scottdale	212	211		1	200	29.79
Schuylkill Haven	290	289		1	218	33.47
Lehighton	182	171		11	164	25.27
Centerville						
Emaus	154	148		6	144	22.43
Pitcairn	335	100		235	311	49.23
Ridgway	92	92			92	14.57
Wilmerding	287	275		12	282	44.83
Brackenridge	143	133		10	120	19.20
Kane	30	24		6	26	4.17
Forty Fort	82	82			70	11.25
East Pittsburgh	294	287		7	286	46.03
Grove City	344	199		145	281	45.65
Ford City						
Kulpmont	25	25			25	4.08
East Stroudsburg	243	218		25	228	37.38
Middletown	3			3	3	.49
South Williamsport	136	136			121	19.97
West View	343	343			313	51.92
Oakmont	278	56		222	278	46.13
Midland	410	400		10	410	68.25
Hollidaysburg	86	19		67	86	14.41
Stroudsburg	154	154			136	22.81
Avalon	272	248		24	173	29.12
Mount Pleasant	111	111			95	16.19
Bangor	157	95		62	147	25.24
Jersey Shore	71	57		14	64	11.07
Exeter	62	62			62	10.83
Beaver	300	300			294	51.90

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, BOROUGHS, AND TOWNS, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

CITY, BOROUGH, OR TOWN	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
2,500 to 8,000 population—Continued						
Mechanicsburg	$82	$74		$8	$75	$13.28
Sewickley	424	355		69	424	75.73
Nanty-Glo	127	120		7	122	21.79
Bridgeport	226	226			178	31.81
Gettysburg	116	107		9	115	20.59
Summit Hill	369	315		54	369	66.28
Nazareth	105	105			100	18.17
Honesdale	121	121			112	20.40
Yeadon	313	310		3	280	51.57
Brentwood	696	311		385	678	126.00
West York	115	115			86	15.98
Media	290	290			290	53.98
Morrisville	124	100		24	118	21.98
South Brownsville	120	95		25	109	20.51
Blairsville	339	339			334	63.07
McAdoo	62	32		30	61	11.64
Forest City	14	14			14	2 69
Sharpsville	197	185		12	174	33.50
Dupont	48	46	$2		48	9.30
Clifton Heights	221	206		15	185	36.58
Ephrata	113	87		26	111	22.25
East Conemaugh	60			60	59	11.85
Avoca	64	64			64	12.95
Waynesburg	233	228		5	229	46.59
West Reading	405	405			391	79.67
Mount Union	248	223		25	248	50.70
Girardville	89	74		15	88	17.99
Quakertown	136	136			118	24.17
Marcus Hook	79	75		4	58	11.92
Catasauqua	202	202			170	35 04
Edgewood	421	421			421	87.33
Bellefonte						
Jenkintown	259	245		14	255	53.16
Springdale	363	279		84	341	71.32
Red Lion	120	120			100	21.02
Johnsonburg	25	14		11	25	5.28
Narberth	141	141			107	22.92
Wyoming	34	14		20	27	5.81
Monaca	88	88			73	15.73
Prospect Park	222	222			186	40.23
Doylestown	186	171		15	186	40.64
Fountain Hill	108	62		46	100	21.89
Moosic	81	69	9	3	79	17.34
Forest Hills	315	194	121		250	54.96
Downingtown	191	180		11	191	42.00
Leechburg	93	90		3	82	18.27
Northumberland	25	25			23	5.13
Glenolden	195	195			175	39.05
State College	166	117		49	91	20.45
Portage	150	140		10	149	33.62
Shillington	174	174			171	38.85
Somerset	104	71		33	74	16 84
Brookville	120	120			120	27.35
Palmyra	26	26			26	5.94
Verona	352	130		222	335	76.55
Athens	5	5			4	.91
Lititz	12	12			1	.23
Shippensburg	15	15			14	3.22
Pen Argyl	150	150			132	30.63
New Cumberland	39	31		8	37	8.54

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, BOROUGHS, AND TOWNS, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

CITY, BOROUGH, OR TOWN	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
2,500 to 8,000 population—Continued						
Aspinwall	$237	$182	----------	$55	$216	$50.67
Gilberton	55	9	----------	46	55	13.01
Trafford	87	87	----------	----------	48	11.46
Lemoyne	28	20	----------	8	25	5.99
Slatington	51	41	----------	10	44	10.64
Towanda	99	85	----------	14	99	24.12
Renovo	101	98	----------	3	96	24.32
Ambler	107	107	----------	----------	96	24.34
Boyertown	64	*34	----------	----------	63	15.98
Elizabethtown	85	75	$10	----------	85	21.57
Bridgeville	211	211	----------	----------	124	31.48
Norwood	145	115	----------	30	130	33.52
Masontown	75	75	----------	----------	66	17.04
Ingram	207	204	----------	3	206	53.29
Souderton	39	39	----------	----------	39	10.11
Hellertown	115	115	----------	----------	115	29.86
Sharon Hill	303	252	51	----------	233	60.92
Castle Shannon	155	151	----------	4	144	37.80
Union City	41	38	----------	3	11	2.90
Mayfield	31	6	----------	25	31	8.21
East Mauch Chunk	28	6	----------	22	28	7.49
Royersford	120	120	----------	----------	109	29.31
North East	178	178	----------	----------	148	40.33
Wellsboro	118	112	----------	6	116	31.84
Hamburg	25	25	----------	----------	22	6.05
Bentleyville	51	50	----------	1	51	14.13
Philipsburg	20	3	----------	17	20	5.56
Penbrook	----------	----------	----------	----------	----------	----------
West Homestead	186	186	----------	----------	147	41.39
Birdsboro	21	----------	----------	21	21	5.93
Manheim	40	40	----------	----------	38	10.80
Jermyn	8	1	----------	7	6	1.71
Port Vue	451	181	----------	270	451	128.49
Barnesboro	52	52	----------	----------	49	13.98
Reynoldsville	109	109	----------	----------	109	31.32
Perkasie	44	----------	----------	44	44	12.71
Gallitzin	40	40	----------	----------	21	6.07
Irwin	147	147	----------	----------	136	39.50
Apollo	125	125	----------	----------	125	36.70
Swarthmore	140	135	----------	5	130	38.18
Westmont	251	162	----------	89	224	66.12
Dale	71	67	----------	4	71	21.11
Ridley Park	286	222	33	31	236	70.32
Polk	----------	----------	----------	----------	----------	----------
Lewisburg	27	27	----------	----------	24	7.26
McDonald	105	105	----------	----------	97	29.56
Coplay	36	36	----------	----------	32	9.76
Freedom	53	53	----------	----------	52	16.11
South Fork	25	25	----------	----------	20	6.20
Port Carbon	19	19	----------	----------	17	5.27
Laureldale	5	----------	----------	5	5	1.56
Mauch Chunk	92	87	----------	5	81	25.27
Susquehanna Depot	80	80	----------	----------	63	19.67
Clarion	17	16	----------	1	17	5.31
East Lansdowne	190	165	----------	25	177	55.87
Curwensville	38	38	----------	----------	38	12.10
Camp Hill	46	32	----------	14	33	10.61
Wyomissing	42	42	----------	----------	42	13.50
Southwest Greensburg	118	118	----------	----------	94	30.27
Kennett Square	124	116	----------	8	124	40.12

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, BOROUGHS, AND TOWNS, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

CITY, BOROUGH, OR TOWN	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
2,500 to 8,000 population—Contd.						
Burnham	$61	$61			$61	$19.75
North Bellevernon	74	70		$4	59	19.21
Meyersdale	85	78		7	83	27.08
Ebensburg	166	134		32	147	47.99
Derry	67	55		12	58	19 04
Hummelstown						
Lykens	12			12	12	3.96
Mount Penn	121	117		4	109	36.13
Patton	109	82		27	109	36.48
Spring City	95	93		2	95	32.06
Williamstown	7	3		4	5	1.69
Bedford	5	5				
West Newton	19	19			19	6.43
Elizabeth	23	19		4	17	5.78
Emporium						
East McKeesport	81	66		15	68	23 27
Millersburg	23	20		3	21	7.22
North Charleroi	69	44		25	69	23.97
Brownsville	81	81			61	21.26
Wesleyville	99	99			74	25.93
Dallastown	41	41			41	14.39
Kutztown	3	3			3	1.00
Selinsgrove	16	8		8	16	5.72
Youngwood	1			1	1	.36
Leetsdale	48	48			43	15.50
Freeport	40	24		16	12	4.33
West Wyoming	20	15		5	20	7.22
Sugar Notch	158	154		4	153	55 27
Spangler	36	36			27	9.78
Ferndale	99	91		8	80	29 18
Coudersport	33	33			33	12 04
Roaring Spring	69	46		23	69	25.33
Mount Joy	65	65			65	23.93
Montoursville	45	22		23	45	16.61
Emsworth	136	115		21	93	34.33
North Catasauqua	65	57		8	51	18 89
Brockway	27	27			27	10.04
Clymer	40	40			36	13.47
Hatboro	38	38			38	14.33
Oxford	41	38		3	41	15.73
Clarks Summit	10	4		6	10	3.84
Myerstown						
West Conshohocken	20	20			19	7.37
Bellwood						
Greencastle	45	45			43	16.82
New Philadelphia	131	80		51	117	45.76
Weatherly	12	12			11	4.35
South Greensburg	121	121			121	48.02
South Connellsville	23	23			20	7.95
Upland						
Less than 2,500 population	8,580	7,063	$192	1,325	7,499	13.43

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, BOROUGHS, AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND POOR DISTRICTS, BY COUNTIES, AND THE DELAWARE RIVER JOINT COMMISSION: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Grand total	**$1,213,705**	**$550,439**	**$245,979**	**$124.82**	**$61.28**	**$30.34**
State government	75,858	49,908	(1)	7.81	5.56	----------
Counties	185,013	70,390	30,796	19.03	9.91	4.76
Cities, boroughs, and towns	667,368	304,846	204,458	94.71	47.75	37.65
School districts	247,128	110,299	[2] 9,477	(3)	(3)	(3)
Townships	28,571	13,867	808	(3)	(3)	(3)
Poor districts	4,280	1,069	440	(3)	(3)	(3)
Delaware River Joint Commission	[4] 15,487	----------	----------	(3)	----------	----------
Adams	710	593	207	18.88	17.11	6.02
Allegheny	238,245	115,454	66,965	169.38	93.95	61.01
Armstrong	3,662	1,980	342	45.78	25.53	4.69
Beaver	13,371	5,693	2,499	85.99	47.37	29.24
Bedford	702	260	160	20.42	6.79	4.11
Berks	20,635	6,988	2,877	87.07	34.02	15.07
Blair	11,524	4,353	3,682	81.27	32.64	31.58
Bradford	1,764	1,786	251	35.97	33.60	4.61
Bucks	2,935	1,476	740	29.59	17.57	9.45
Butler	4,647	2,771	847	57.37	35.32	10.89
Cambria	20,823	11,722	1,297	102.02	56.90	6.97
Cameron	81	52	25	15.26	8.30	3.14
Carbon	4,242	1,603	455	66.80	24.63	8.18
Centre	880	617	444	18.88	13.86	10.20
Chester	6,014	2,925	1,422	46.77	25.08	12.51
Clarion	1,068	473	197	30.93	13.09	5.27
Clearfield	2,666	2,630	641	30.74	24.89	6.54
Clinton	835	785	614	25.84	23.05	19.02
Columbia	2,233	953	511	45.66	19.70	9.98
Crawford	3,435	1,892	446	54.97	31.19	7.25
Cumberland	2,952	1,583	486	42.22	26.55	8.71
Dauphin	11,509	5,862	3,810	68.79	37.22	26.90
Delaware	33,187	9,500	3,474	111.14	51.20	27.70
Elk	1,104	624	333	33.02	17.83	9.05
Erie	20,828	8,982	1,396	116.36	54.99	11.53
Fayette	7,765	5,504	1,320	38.77	28.46	7.09
Forest	44	40	40	8.49	5.38	4.28
Franklin	1,988	1,705	884	30.35	27.10	14.41
Fulton	67	66	22	7.26	6.84	2.28
Greene	2,518	663	260	57.75	21.17	8.96
Huntingdon	1,324	592	172	33.93	14.71	4.36
Indiana	6,207	818	466	82.33	9.66	6.30
Jefferson	2,613	921	478	50.14	14.83	7.43
Juniata	198	181	49	13.82	12.52	3.30
Lackawanna	18,759	8,746	6,372	59.65	29.83	22.68
Lancaster	9,487	3,271	2,315	47.25	18.63	13.65
Lawrence	6,106	3,834	860	61.49	42.82	11.58
Lebanon	2,188	1,277	555	32.27	19.93	9.03
Lehigh	14,698	5,975	1,804	82.09	38.39	14.21
Luzerne	[5] 25,385	15,026	7,232	55.88	37.26	19.49
Lycoming	3,372	1,911	1,029	35.42	22.84	12.48
McKean	2,438	1,543	371	43.38	31.35	7.75
Mercer	7,041	5,452	1,784	70.27	55.68	21.16
Mifflin	1,203	585	315	28.71	18.06	10.77
Monroe	1,697	573	201	58.52	23.26	8.53
Montgomery	16,274	6,104	3,894	58.71	29.49	21.69
Montour	323	198	181	22.12	14.08	12.16
Northampton	18,952	9,295	2,523	110.19	58.04	18.45
Northumberland	4,415	2,902	2,130	34.07	23.25	18.04
Perry	410	129	143	19.27	5.64	5.92

[1] Sinking-fund assets exceed total debt.
[2] Includes only the debt of school districts outside of cities, boroughs, and towns having a population of 2,500 and over. Debt on account of schools in cities, boroughs, and towns with a population of 2,500 and over is included with city, borough, or town liabilities.
[3] Not computed.
[4] Pennsylvania's share of the Delaware River Joint Commission; not distributable by counties.
[5] Exclusive of the borough of Larksville, for which no report was received.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, BOROUGHS, AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND POOR DISTRICTS, BY COUNTIES, AND THE DELAWARE RIVER JOINT COMMISSION: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Philadelphia	$496,135	$200,457	$100,961	$252 29	$105 81	$61.87
Pike	247	51	11	32 50	7.55	1.33
Potter	341	255	88	19 50	12.10	2 96
Schuylkill	11 707	6,617	2,472	49.09	30 04	11.27
Snyder	354	90	33	18.53	5.22	1.94
Somerset	3,251	950	575	40.25	11.07	7.81
Sullivan	158	100	90	21.07	10.48	8 00
Susquehanna	1,402	424	90	44.13	12.20	2.39
Tioga	1,217	805	243	38 19	21.69	5.68
Union	297	111	111	16.78	7.02	6.84
Venango	3,911	2,257	879	61.21	37.68	15 01
Warren	1,924	1,444	380	46 14	35.98	9.57
Washington	12,260	7,122	4,450	59 08	35.49	27.74
Wayne	837	275	149	29.27	10.01	5 09
Westmoreland	15,186	6,885	4,086	50.84	24.20	16 06
Wyoming	305	128	100	19 30	9.06	6.48
York	7,095	3,542	1,740	41.49	24.16	12.18

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1932			1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property					
State total	$12,762,317	$9,436,515	$3,325,802	$9,767,274	$5,068,803	$1,312.46	$1,087.35	$625.17
Adams	23,242	16,931	6,311	22,285	13,075	618.14	643.12	380.97
Allegheny	2,467,517	1,805,602	661,915	1,826,197	1,142,467	1,754.24	1,486.04	1,040.93
Armstrong	60,802	55,615	5,187	66,132	14,556	760.98	852.78	199.78
Beaver	111,359	97,700	13,659	90,827	44,067	716.14	755.71	515.55
Bedford	20,610	16,452	4,158	12,955	9,765	552.41	338.45	251.17
Berks	308,316	203,220	105,096	195,511	96,794	1,300.91	951.88	507.06
Blair	82,624	68,307	14,317	69,883	43,975	582.68	524.06	377.21
Bradford	24,227	19,386	4,841	27,074	21,458	494.04	509.23	393.54
Bucks	96,349	69,519	26,830	64,196	41,801	971.26	764.17	534.10
Butler	80,962	68,839	18,123	57,795	27,139	1,073.60	736.72	348.84
Cambria	164,618	156,259	8,359	160,580	43,704	806.56	779.60	234.91
Cameron	2,408	2,181	227	2,967	3,022	453.74	471.16	385.60
Carbon	36,403	33,359	3,044	30,945	26,419	573.28	475.58	475.54
Centre	20,597	15,463	5,134	20,194	12,800	442.00	453.51	293.62
Chester	152,077	107,126	44,951	106,096	67,454	1,182.56	909.60	593.76
Clarion	16,715	9,640	7,075	14,901	9,122	484.06	411.96	243.88
Clearfield	24,751	18,820	5,931	25,578	20,450	285.39	242.04	208.58
Clinton	14,636	12,121	2,515	15,086	10,853	452.86	442.78	335.92
Columbia	32,724	30,802	1,922	17,682	13,693	669.20	365.71	207.17
Crawford	44,401	35,663	8,738	37,053	22,532	700.33	610.76	365.98

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES. 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1932			1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property					
Cumberland	$56,867	$46,253	$10,614	$34,353	$26,384	$813.55	$576.08	$472.64
Dauphin	159,218	120,732	38,486	119,912	72,248	951.69	761.40	504.51
Delaware	399,798	277,998	121,800	190,937	78,325	1,338.91	1,019.46	624.48
Elk	9,258	8,887	371	11,538	8,246	276.93	329.85	223.86
Erie	148,241	118,776	29,465	121,028	54,853	828.16	741.02	453.12
Fayette	102,397	88,339	14,058	116,236	85,945	511.22	600.94	462.12
Forest	3,507	1,770	1,737	3,518	2,902	677.03	470.57	307.58
Franklin	48,050	35,200	12,850	45,364	32,560	733 59	721.00	530.66
Fulton	2,342	2,128	214	2,612	2,139	253.71	271.60	225.55
Greene	60,225	52,224	8,001	77,233	40,571	1,381.31	2,467.57	1,395.29
Huntingdon	25,497	21,870	3,627	24,048	7,927	653.42	597.54	200.74
Indiana	52,437	47,179	5,258	62,137	15,826	695.50	733.66	214.17
Jefferson	30,086	24,364	5,721	19,998	13,091	577.29	322.01	203.34
Juniata	5,715	4,593	1,122	6,117	4,598	398.95	422.94	306.30
Lackawanna	216,507	194,072	22,435	207,062	178,398	688.42	706.22	636.03
Lancaster	194,110	136,225	57,885	156,524	100,412	966.68	891.07	592.20
Lawrence	86,291	70,182	16,109	69,022	31,862	868.99	770.85	429.12
Lebanon	81,363	64,800	16,563	205,699	41,511	1,200.04	3,210.29	675.75
Lehigh	214,604	149,519	65,085	130,966	69,702	1,211.77	841.48	549.12
Luzerne	393,546	338,646	54,900	400,365	161,835	866.27	992.72	436.04
Lycoming	61,341	35,553	25,788	40,298	23,874	644.34	481.53	289.44
McKean	41,068	30,531	10,532	27,135	17,004	730.66	551.45	355.23
Mercer	63,265	58,620	4,645	62,227	37,091	631.39	635.42	440.00
Mifflin	18,653	15,643	3,010	15,478	10,551	445.18	478.03	360.27
Monroe	22,431	18,443	3,988	13,468	8,914	773.48	546.50	379.03
Montgomery	568,966	273,709	295,187	315,952	115,080	2,052.51	1,526.35	641.01
Montour	5,639	5,023	616	5,753	5,091	386.23	408.57	342.44
Northampton	156,320	114,763	41,557	121,260	66,504	908.84	757.12	486.30
Northumberland	77,357	65,444	11,913	88,153	35,404	596.89	706.23	299.83
Perry	10,324	9,542	782	9,586	8,632	474.80	419.06	357.64
Philadelphia	4,782,125	3,472,559	1,309,566	3,044,231	1,533,792	2,424.15	1,606.88	939.85
Pike	10,471	8,696	1,775	3,203	2,269	1,377.76	469.72	282.46
Potter	6,609	4,625	2,074	8,612	7,409	383.04	379.91	249.22
Schuylkill	152,912	137,128	15,784	501,271	60,014	641.14	2,275.48	273.72
Snyder	11,677	10,371	1,306	6,418	5,075	611.36	372.85	302.06
Somerset	45,226	33,689	11,537	51,828	19,064	559.98	603.94	258.85
Sullivan	3,189	2,767	422	4,317	1,962	425.26	453.48	173.76
Susquehanna	21,794	18,205	3,589	22,283	5,734	644.68	640.99	151.92
Tioga	15,799	12,973	2,826	19,335	14,653	495.72	534.38	342.13
Union	10,437	8,276	2,161	10,472	8,145	589.66	660.68	501.23
Venango	72,591	34,354	38,237	54,790	25,981	1,136 01	914 51	443.83
Warren	27,012	22,912	4,100	27,874	13,200	647.77	694.44	331.88
Washington	173,507	142,603	30,904	162,096	114,342	836.18	807.81	712.81
Wayne	15,627	14,372	1,255	11,664	11,301	546.40	425 15	386.55
Westmoreland	182,569	156,602	25,967	173,191	141,276	611.21	608.86	555.30
Wyoming	7,374	5,255	2,119	5,901	3,616	466.71	418.45	233 15
York	116,563	77,035	39,528	91,972	58,294	681.65	627.32	407.94

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, BOROUGHS, AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND POOR DISTRICTS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX									AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1932							1922	1912	1932	1922	1912
	Total	State	County	Cities, boroughs, and towns	School districts	Townships	Poor districts					
State total	$370,672	(1)	$51,372	$137,812	$155,130	$19,748	$6,610	[1]$239,795	$93,375	$2.90	$2.46	$1.84
Adams	669		161	96	288	124		489	197	2.88	2 19	1.51
Allegheny	77,018		17,770	29,469	26,957	1,773	1,049	48,210	21,108	3.12	2 64	1.85
Armstrong	1,889		411	266	888	233	91	1,210	297	3.11	1.83	2 04
Beaver	5,488		836	1,427	2,768	250	207	2,788	937	4.93	3.07	2.13
Bedford	634		181	44	283	126		453	252	3.08	3 50	2 58
Berks	8,057		1,436	2,301	3,879	441		4,066	1,767	2.61	2 08	1 83
Blair	3,697		433	910	2,076	127	151	1,689	1,941	4.47	2.42	4 41
Bradford	1,256		291	147	574	163	81	916	586	5.18	3 38	2 73
Bucks	2,575		420	447	1,227	481		1,452	686	2.67	2 26	1 64
Butler	2,377		658	460	929	330		1,321	511	2.73	2 29	1.85
Cambria	7,039		1,284	1,756	3,483	516		3,722	1,748	4.28	2 32	4.00
Cameron	116		23	14	58	8	13	107	63	4.82	3 61	2.08
Carbon	1,855		313	372	970	57	143	1,041	363	5.10	3.36	1.37
Centre	845		144	150	423	73	55	672	340	4.10	3 33	2.66
Chester	3,736		608	717	1,850	561		1,955	866	2.46	1 84	1.28
Clarion	684		168	72	279	123	42	499	243	4.09	3 35	2.66
Clearfield	1,580		184	256	866	147	127	1,247	481	6 38	4.88	2 35
Clinton	619		47	114	332	48	78	492	245	4.23	3.26	2 26
Columbia	1,302		254	224	613	93	118	832	349	3.98	4.71	2 55
Crawford	1,862		462	342	814	244		1,356	493	4.19	3 66	2.19

[1] No general property tax levied for State purposes

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, BOROUGHS, AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND POOR DISTRICTS, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX									AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1932							1922	1912	1932	1922	1912
	Total	State	County	Cities, boroughs, and towns	School districts	Townships	Poor districts					
Cumberland	$1,445		$228	$291	$761	$165		$836	$339	$2.54	$2.43	$1 26
Dauphin	5,549		878	1,762	2,711	198		3,330	1,562	3.49	2.78	2 16
Delaware	11,281		1,391	2,032	5,867	1,752	$239	3,826	1,420	2.82	2.00	1.81
Elk	746		73	144	396	51	82	548	323	8.06	4.75	3.92
Erie	6,848		949	2,410	3,162	327		4,405	1,281	4.62	3 64	2 34
Fayette	5,479		1,161	674	2,869	635	140	4,711	1,681	5.35	4.05	1.96
Forest	124		25	6	61	19	13	124	92	3 54	3.52	3.17
Franklin	1,278		262	179	666	171		1,049	403	2.66	2.31	1.24
Fulton	121		22	4	63	28	4	98	45	5.17	3.75	2 06
Greene	1,573		450	92	624	407		1,197	416	2.61	1 55	1.03
Huntingdon	723		168	129	336	90		486	249	2 84	2.02	3.14
Indiana	1,809		374	134	855	396		983	436	3.45	1.58	2.75
Jefferson	1,062		218	190	484	116	54	812	334	3 53	4 06	2.55
Juniata	214		50	13	91	41	19	167	104	3 74	2.73	2.26
Lackawanna	11,429		1,594	3,448	5,492	137	758	7,181	2,905	5.28	3 47	1.63
Lancaster	4,630		649	800	2,447	743		2,573	1,372	2 39	1 64	1.37
Lawrence	3,480		520	866	1,725	183	186	1,893	751	4 03	2.74	2.36
Lebanon	1,574		261	368	702	182	61	1,583	463	1.93	77	1.12
Lehigh	5,206		858	1,665	2,397	286		2,817	1,249	2.43	2 15	1.79
Luzerne	18,089		2,895	3.914	9,006	939	1,334	21,307	3,405	4.60	5.32	2.10

Lycoming	2,598		405	646	1,289	107	151	1,699	800	4.24	4.22	3 35
McKean	2,076		378	342	903	353	100	961	485	5.06	3 54	2.85
Mercer	3,110		722	779	1,429	180		2,138	704	4.92	3 44	1.90
Mifflin	798		137	117	406	70	68	468	178	4.28	3 02	1.69
Monroe	995		228	128	436	143	60	406	182	4.44	3.01	2.04
Montgomery	10,688		2,002	1,278	5,220	2,188		4,850	2,028	1 88	1.54	1.76
Montour	256		42	44	124	23	23	177	112	4.54	3 08	2.20
Northampton	5,858		970	1,814	2,811	263		3,438	1,121	3 75	2 84	1.69
Northumberland	3,642		538	491	1,907	303	403	2,230	977	4.71	2 53	2.76
Perry	374		79	45	189	61		279	162	3.62	2 91	1.88
Philadelphia	100,713			67,347	32,989		377	64,707	25,224	2 11	2.13	1 64
Pike	273		55	23	115	62	18	124	62	2.61	3.87	2 73
Potter	360		55	52	153	51	49	401	217	5 37	5.00	2.93
Schuylkill	6,606		1,297	1,210	3,829	270		4,514	1,322	4 32	.90	2.20
Snyder	345		67	33	167	56	22	201	90	2.95	3.13	1 77
Somerset	1,720		450	184	833	253		1,251	529	3 80	2.41	2.77
Sullivan	150		30	13	65	27	15	145	89	4.70	3 36	4 54
Susquehanna	899		215	103	402	123	56	592	257	4.12	2 66	4.48
Tioga	737		102	93	324	133	85	709	348	4.66	3 57	2.37
Union	346		58	42	146	56	44	233	127	3.32	2 22	1.56
Venango	1,877		394	420	833	193	37	1,315	710	2 59	2 40	2.73
Warren	1,264		291	225	623	125		944	358	4.68	3 39	2.71
Washington	6,183		1,336	1,091	3,055	701		4,485	1,736	3 56	2 77	1.52
Wayne	647		149	80	286	97	35	541	249	4.14	4.64	2.20
Westmoreland	8,058		1,435	1,626	4,308	689		5,889	1,755	4.41	3.40	1 24
Wyoming	362		61	36	172	71	22	236	115	4 91	4.00	3.18
York	3,780		775	795	1,844	366		2,419	1,135	3 24	2.63	1 95

RHODE ISLAND

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Rhode Island relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies for the State government, the 39 cities and towns, and the 32 fire districts, or a total of 72 political units that have power to levy taxes or incur debt. The five counties of Rhode Island exercise no independent financial functions.

Fiscal year.—For Rhode Island the fiscal year reported for the State government is that ending June 30, 1932, while for the cities and towns and fire districts the fiscal year is that most nearly conforming to that of the State.

Population.—The estimated population of Rhode Island on January 1, 1932, was 696,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies, 1932.—The following statement discloses that for Rhode Island the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts, but the revenue receipts exceeded governmental costs, exclusive of capital outlays, by $8,219,632. This excess of governmental costs over revenue receipts was 0.4 percent for the State government, 17.6 percent for the cities and towns, and 4.4 percent for fire districts.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Per cent of total	Total	Per cent of total	Total	Per cent of total	Total	Per cent of total
Total	$46,100,798	100.0	$51,906,221	100.0	$110,352,432	100.0	$28,954,055	100.0
State government	13,141,394	28.5	13,188,515	25.4	16,806,957	15.2	1,208,656	4.2
Cities and towns	32,672,572	70.9	38,418,215	74.0	93,106,332	84.4	27,572,448	95.2
Fire districts	286,832	.6	299,491	.6	439,143	.4	172,951	.6

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Rhode Island and all subdivisions of the State amounted to $46,100,798, or an average of $66.24 for each person in the State. Of this amount $13,141,394 was for the State; $32,672,572 for cities and towns; and $286,832 for fire districts. The revenues collected include $27,434,409, general property taxes; $3,647,215, special taxes; $130,083 poll taxes; $5,675,258, licenses and permits; $424,212, special assessments; $2,362,734, subventions, donations, and pension assessments; $1,674,920, interest, rents, and highway privileges; $2,854,684, earnings of public-service enterprises; $1,748,467, earnings of general departments; and $148,816, fines, forfeits, and escheats. Of the $2,362,734 classified as subventions, donations, and pension assessments, $1,608,242 represents subventions by the Federal Government to the State, principally for highways.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities and towns having a population of 2,500 and over.

General property taxes of the State, and urban places having a population of 2,500 and over amounted to $8,065,000 in 1912, $18,069,000 in 1922, and $26,652,870 in 1932, this being an increase of 47.5 percent from 1922 to 1932, and 230.5 percent from 1912 to 1932. Special taxes amounted to $535,000 in 1912, $3,226,000 in 1922, and $3,647,215 in 1932. Poll taxes amounted to $38,000 in 1912, $146,000 in 1922, and $128,607 in 1932. Licenses and permits which include the sales tax on gasoline, amounted to $1,779,000 in 1912, $2,206,000 in 1922, and $5,666,000 in 1932. Special assessments amounted to $119,000 in 1912, $219,000 in 1922, and $424,212 in 1932.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Rhode Island and its political subdivisions for 1932 amounted to $51,906,221, or an average expenditure of $74.58 per person. Of the total amount expended, $13,188,515 was disbursed by the State government; $38,418,215 by cities and towns; and $299,491 by fire districts. The total comprises $31,415,378 for operation and maintenance of general departments; $1,216,117 for operation and maintenance of public-service enterprises; $5,249,671 for interest on debt; and $14,025,055 for outlays or permanent improvements.

The payments for operation and maintenance of general departments are distributed as follows: General government, $3,206,101; protection to person and property, $5,465,058; health and sanitation, $2,303,520; development and conservation of natural resources by State government, $437,520; highways, $3,868,045; charities, hospitals, and corrections, $3,271,364; schools, $10,720,182; libraries, $186,241; recreation, $630,040; and miscellaneous, $1,327,789. Expenditures for maintenance of schools other than schools of the State government and those for cities of over 30,000 population include certain other expenditures such as for elections, financial offices, and recreation.

For 1932 the governmental-cost payments were $5,805,423 in excess of revenue receipts. Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data were limited to States, counties, and cities or other incorporated places with a population of 2,500 and over, and did not include smaller incorporated places or fire districts.

In the period from 1912 to 1932 the payments for the operation and maintenance of general departments and public-service enterprises of the State, and cities and towns over 2,500 population increased from $10,049,000 to $31,811,496, or 216.6 percent; interest payments, from $1,583,000 to $5,169,808, or 226 6 percent; and outlay payments, from $2,198,000 to $13,953,275, or 534.8 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking-fund assets of the State government, and of cities and towns and fire districts by counties. The aggregate for the State and the totals for the cities and towns are comparable with the prior reports on this subject.

Table 6 presents for the individual cities and towns, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking-fund assets, for the year 1932. The aggregate debt of the cities and towns in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1932, 1922, and 1912, covering the gross debt less sinking-fund assets—total and per capita—of the government of the State, the cities and towns, and the fire districts. The amounts shown opposite the name of each county represent the combined debt of all the minor civil divisions in the county.

For 1932 the combined gross debt of Rhode Island and its political subdivisions, less sinking-fund assets set aside to meet such debt, was $110,352,432, or an average per capita of $158.55. In 1922 the average per capita was $79.38, and in 1912, $52.99.

Of the total debt reported for 1932, $16,806,957 was for the State government; $93,106,332 for the cities and towns; and $439,143 for fire districts.

The gross debt of the State government, less sinking-fund assets, increased 80 percent from 1922 to 1932, and 227.8 percent from 1912 to 1932. Similar debt for all minor civil divisions combined increased 124.1 percent from 1922 to 1932 and 259.3 percent from 1912 to 1932.

ASSESSED VALUATIONS

In Rhode Island property is assessed by assessors and boards of assessors in the various cities and towns. The date of assessment is June 15 in each year. Real estate is taxed in the town where situated. Except as otherwise provided, all ratable personal property, tangible and intangible, is assessed to the owner thereof in the town of his actual place of abode.

The assessed valuation of property shown in table 8 as for the year 1932 is the valuation reported as of June 15, 1931.

The assessed valuation of all property in Rhode Island subject to levies of the general property tax was $1,447,034,202 in 1932 as compared with $1,046,-691,000 in 1922, and $619,010,000 in 1912. The per capita assessed valuation increased from $1,067.87 in 1912 to $1,687.37 in 1922, and $2,079.07 in 1932.

TAX LEVIES

In Rhode Island all taxes on property levied by a town, as well as poll taxes, are collected by the town collectors, but any town may elect its treasurer the collector of town taxes. In every city in which a collector of taxes is not elected, the city treasurer acts as collector of taxes.

The levies of the general property tax shown in table 9 as for 1932 are based on the assessment made June 15, 1931, for cities and towns and fire districts, but the levies for the State government are based on the 1932 assessment.

The total levies of the general property tax for the State and all subdivisions were $8,192,000 in 1912, $19,925,000 in 1922, and $28,954,055 in 1932, this being a per capita of $14 13, $32.12, and $41.60, respectively.

Of the total levies reported for 1932, $1,208,656 was for the State government; $27,572,448 for cities and towns; and $172,951 for fire districts.

The average rate of levy per $100 of the assessed valuation was $1.32 in 1912, $1 90 in 1922, and $2 in 1932.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND TOWNS AND FIRE DISTRICTS, BY COUNTIES: 1932

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
Grand total	696,000	$40.100	$56.24	[2] $36,867	$27,435	$130	$5,875	$424	$149	$2,139	$224	$1,675	$1,748	$2,854
State government	696,000	13,141	18.88	[2] 10,326	1,185	----	5,494	----	97	1,608	1	468	631	10
Cities and towns	696,000	32,672	46.94	26,401	26,090	130	181	424	52	531	223	1,206	1,111	2,724
Fire districts	----	287	([3])	160	160	----	----	----	----	----	----	1	6	120
BRISTOL	25,400	855	33.66	768	758	4	6	----	----	36	14	4	30	3
Cities and towns	25,236	846	33.52	759	749	4	6	----	----	36	14	4	30	3
Fire districts	----	9	([3])	9	9	----	----	----	----	----	----	----	----	----
KENT	53,600	1,460	27.24	1,334	1,325	3	6	----	----	33	----	3	80	10
Cities and towns	53,498	1,388	25 94	1,274	1,265	3	6	----	----	33	----	3	77	1
Fire districts	----	72	([3])	60	60	----	----	----	----	----	----	----	3	9
NEWPORT	41,668	2,087	50.09	1,883	1,866	8	9	----	1	40	1	20	116	26
Cities and towns	41,668	2,070	49.68	1,872	1,855	8	9	----	1	40	1	20	116	20
Fire districts	----	17	([3])	11	11	----	----	----	----	----	----	----	----	6
PROVIDENCE	551,100	27,237	49.42	21,552	21,289	112	151	424	51	372	208	1,173	734	2,723
Cities and towns	547,620	27,100	49.49	21,522	21,259	112	151	424	51	372	208	1,172	733	2,618
Fire districts	----	137	([3])	30	30	----	----	----	----	----	----	1	1	105
WASHINGTON	30,100	1,320	43.85	1,024	1,012	3	9	----	----	50	----	7	157	82
Cities and towns	29,537	1,268	42.93	974	962	3	9	----	----	50	----	7	155	82
Fire districts	----	52	([3])	50	50	----	----	----	----	----	----	----	2	----

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Includes $1,120,336 inheritance taxes and $2,526,879 other special taxes, for State purposes only.
[3] Not computed.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Revenue receipts expressed in thousands]

CITY OR TOWN	Estimated population[1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines forfeits and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
Grand total	**696,000**	**$32,672**	**$46.94**	**$26,401**	**$26,090**	**$130**	**$181**	**$424**	**$52**	**$531**	**$223**	**$1,206**	**$1,111**	**$2,724**
30,000 population and over	**458,500**	**25,043**	**54.62**	**19,700**	**19,468**	**99**	**133**	**424**	**39**	**259**	**208**	**1,149**	**648**	**2,616**
Providence	254,500	16,237	63.80	12,508	12,366	63	79	272	33	139	193	884	467	1,741
Pawtucket	78,700	3,692	46.91	2,792	2,754	17	21	73	5	50	10	133	83	546
Woonsocket	50,100	2,492	49.74	2,051	2,026	11	14	39		36	5	105	35	221
Cranston	44,200	1,509	34.14	1,393	1,378	4	11	40	1	22		26	27	
East Providence	31,000	1,113	35.90	956	944	4	8			12		1	36	108
8,000 to 30,000 population	**162,512**	**5,069**	**31 19**	**4,477**	**4,431**	**23**	**23**	**[2]**	**12**	**126**	**5**	**43**	**317**	**89**
Newport	27,612	1,540	55 77	1,423	1,415	6	2			10		16	87	4
Central Falls	26,200	495	18.89	427	111	7	9		1	28		9	30	
Warwick	24,900	751	30.16	732	727	1	4			11		1	7	
West Warwick	18,100	379	20.94	316	314	2				8		1	54	
Bristol	12,100	338	27.93	306	302	2	2			12	5	1	13	1
North Providence	11,700	255	21.79	241	240	1				9		1	4	
Westerly	11,200	610	54.46	409	406	1	2			21		4	94	82
Lincoln	10,600	219	20.66	198	195	2	1			9			12	
Cumberland	10,300	282	27.38	251	248	1	2		11	6		4	8	2
Johnston	9,800	200	20.41	174	173		1			12		6	8	
2,500 to 8,000 population	**59,480**	**1,799**	**30.25**	**1,592**	**1,569**	**7**	**16**		**1**	**99**	**9**	**10**	**85**	**3**
Warren	7,974	258	32.36	232	229	1	2			11	9		6	
Burrillville	7,677	173	22 53	156	154	1	1			12			5	
Coventry	6,430	130	20.22	115	114		1			5			8	1
South Kingstown	6,010	206	34.28	176	173	1	2			6			24	
Barrington	5,162	250	48.43	221	218	1	2			13		3	11	2
Tiverton	4,578	125	27 30	108	106	1	1		1	9		2	5	
North Kingstown	4,279	155	36.22	138	136	1	1			6		2	9	
Smithfield	3,967	125	31.51	109	108		1			10		1	5	
North Smithfield	3,945	105	26.62	94	92	1	1			11				
East Greenwich	3,666	114	31.10	104	103		1			5		1	4	
Portsmouth	2,969	98	33 01	88	85		3			5		1	4	
Hopkinton	2,823	60	21.25	51	51					5			4	
Less than 2,500 population	**17,067**	**761**	**44.59**	**632**	**622**	**1**	**9**			**47**	**1**	**4**	**61**	**16**

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND TOWNS AND FIRE DISTRICTS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
Grand total	$51,906	$74.58	[1] $31,415	$3,206	$5,465	$2,303	$3,868	$3,271	$10,720	$187	$630	$1,327	$1,216	$5,250	$14,025
State government	13,189	18.95	[1] 7,954	1,530	591	503	1,200	1,935	1,100	38	83	536	13	845	4,377
Cities and towns	38,418	55.20	23,342	1,557	4,874	1,800	2,668	1,336	9,620	149	547	791	1,100	4,385	9,591
Fire districts	299	(2)	119	119									103	20	57
BRISTOL	927	36.59	807	74	101	26	96	88	372	7	12	31	2	40	78
Cities and towns	918	36.38	800	67	101	26	96	88	372	7	12	31	2	40	76
Fire districts	9	(2)	7	7											2
KENT	1,478	27.57	1,046	117	155	5	212	52	467	8	2	28	6	142	284
Cities and towns	1,415	26.45	1,003	74	155	5	212	52	467	8	2	28	1	140	271
Fire districts	63	(2)	43	43									5	2	13
NEWPORT	2,113	50.71	1,673	124	294	138	301	97	648	1	34	36	9	138	293
Cities and towns	2,098	50.35	1,669	120	294	138	301	97	648	1	34	36	7	129	293
Fire districts	15	(2)	4	4									2	9	
PROVIDENCE	32,754	59.43	18,971	1,256	4,251	1,605	1,870	1,059	7,661	130	498	641	1,089	3,987	8,707
Cities and towns	32,619	59.57	18,940	1,225	4,251	1,605	1,870	1,059	7,661	130	498	641	993	3,986	8,700
Fire districts	135	(2)	31	31									96	1	7
WASHINGTON	1,445	48.01	964	105	73	26	189	40	472	3	1	55	97	98	286
Cities and towns	1,368	46.31	930	71	73	26	189	40	472	3	1	55	97	90	251
Fire districts	77	(2)	34	34										8	35

[1] Includes $437,520 payments for development and conservation of natural resources by State government.
[2] Not computed.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR TOWN	GOVERNMENTAL-COST PAYMENTS													
			Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
Grand total	$33,418	$55 20	$23,342	$1,557	$4,874	$1,800	$2,668	$1,336	$9,620	$149	$547	$791	$1,100	$4,385	$9,591
30,000 population and over	30,394	66.29	17,211	1,055	4,054	1,584	1,601	928	6,796	122	489	582	991	3,754	8,438
Providence	19,950	78.39	11,319	600	2,822	1,287	839	562	4,313	64	404	228	257	2,219	5,555
Pawtucket	5,288	67.19	2,467	188	456	159	280	224	993	29	55	83	248	697	1,876
Woonsocket	2,286	45 63	1,413	105	457	99	147	83	440	16	19	47	96	499	278
Cranston	1,702	38 51	1,120	121	207	26	109	37	596	8	4	12	----	186	396
East Providence	1,168	37.68	892	41	112	13	226	22	454	5	7	12	90	153	33
8,000 to 30,000 population	5,524	33.99	4,039	322	637	170	627	279	1,817	15	47	125	104	479	902
Newport	1,625	58.85	1,251	77	261	130	199	82	443	----	34	25	4	85	285
Central Falls	713	27 21	573	82	135	10	40	73	220	6	7	----	----	106	34
Warwick	800	32.13	660	46	118	2	109	29	338	5	1	12	----	66	74
West Warwick	366	26.22	155	15	22	----	61	14	31	2	----	10	----	52	159
Bristol	364	30.08	324	22	40	3	36	33	168	2	4	16	1	15	24
North Providence	276	23 59	211	18	5	1	26	4	146	----	1	10	----	26	39
Westerly	692	61.79	374	27	24	18	70	15	200	----	----	20	97	63	158
Lincoln	224	21.13	156	10	10	4	41	9	69	----	----	13	----	8	60
Cumberland	261	25.34	204	18	14	2	30	13	112	----	----	15	2	35	20
Johnston	203	20.71	131	7	8	----	15	7	90	----	----	4	----	23	49
2,500 to 8,000 population	1,827	30.72	1,496	128	122	37	291	109	743	10	11	45	3	92	236
Warren	291	36.49	257	16	26	17	27	51	108	2	3	7	----	18	16
Burrillville	142	18.50	131	10	8	2	24	3	81	----	----	3	----	11	----
Coventry	126	19 60	83	5	6	----	14	6	49	----	----	3	1	5	37
South Kingstown	165	27 45	155	13	5	----	28	7	97	----	----	5	----	10	----
Barrington	263	50.95	219	29	35	6	33	4	96	3	5	8	1	7	36
Tiverton	125	27.30	119	7	14	3	19	5	69	----	----	2	1	5	----
North Kingstown	233	54.45	145	8	9	3	37	9	65	3	1	10	----	4	84
Smithfield	110	27.73	47	6	3	2	22	5	6	1	----	2	----	3	60
North Smithfield	113	28 64	107	8	3	----	28	7	58	----	1	2	----	6	----
East Greenwich	109	29 73	91	8	6	3	24	3	43	1	1	2	----	17	1
Portsmouth	91	30.65	86	13	3	1	21	5	43	----	----	----	----	5	----
Hopkinton	59	20 90	56	5	4	----	14	4	28	----	----	1	----	1	2
Less than 2,500 population	673	39.43	596	52	61	9	149	20	264	2	----	39	2	60	15

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF CITIES AND TOWNS AND FIRE DISTRICTS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
Grand total	$136,187	$119,358	$16,829	$110,353	$158.55
State government	21,930	21,930		16,807	24.15
Cities and towns	113,796	97,087	16,709	93,107	133.77
Fire districts	461	341	120	439	(1)
BRISTOL	800	435	365	800	31.50
Cities and towns	798	435	363	798	31.62
Fire district	2		2	2	(1)
KENT	4,406	3,266	1,140	4,082	76.16
Cities and towns	4,372	3,265	1,107	4,049	75.69
Fire districts	34	1	33	33	(1)
NEWPORT	2,846	2,548	298	2,676	64.22
Cities and towns	2,641	2,343	298	2,483	59.59
Fire district	205	205		193	(1)
PROVIDENCE	103,777	89,209	14,568	83,645	151.78
Cities and towns	103,742	89,209	14,533	83,611	152.68
Fire districts	35		35	34	(1)
WASHINGTON	2,428	1,970	458	2,343	77.84
Cities and towns	2,213	1,835	408	2,166	73.33
Fire districts	185	135	50	177	(1)

[1] Not computed.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR TOWN	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
Grand total	$113,796	$97,087	$16,709	$93,107	$133.77
30,000 population and over	98,117	85,026	13,091	78,109	170.36
Providence	61,021	52,489	8,532	46,079	181.06
Pawtucket	18,043	15,707	2,336	15,125	192.19
Woonsocket	9,672	9,600	72	8,241	164.49
Cranston	5,271	3,831	1,440	4,901	110.88
East Providence	4,110	3,399	711	3,763	121.39
8,000 to 30,000 population	12,002	10,342	2,660	12,412	76.38
Newport	1,917	1,917	----	1,761	63.78
Central Falls	3,143	2,543	600	3,143	119.96
Warwick	2,940	2,307	633	2,771	111.29
West Warwick	984	625	359	830	45.86
Bristol	293	181	112	293	24.21
North Providence	573	503	70	521	44.53
Westerly	1,704	1,508	196	1,651	147.41
Lincoln	145	5	140	145	13.68
Cumberland	763	259	504	763	74.08
Johnston	540	494	46	534	54.49
2,500 to 8,000 population	1,814	1,262	552	1,725	29 00
Warren	371	254	117	371	46.53
Burrillville	213	194	19	148	19.28
Coventry	75	----	75	75	11.66
South Kingstown	152	100	52	152	25.29
Barrington	134	----	134	134	25 96
Tiverton	112	112	----	112	24.46
North Kingstown	141	56	85	117	27.34
Smithfield	75	75	----	75	18.91
North Smithfield	120	110	10	120	30.42
East Greenwich	373	333	40	373	101.75
Portsmouth	48	28	20	48	16.17
Hopkinton	----	----	----	----	----
Less than 2,500 population	863	457	406	861	50.45

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING, FUND ASSETS OF CITIES AND TOWNS AND FIRE DISTRICTS, BY COUNTIES: 1932, 1922, and 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Grand total	$110,353	$49,239	$30,716	$158.55	$79.38	$52.99
State government	16,807	9,338	5,127	24.15	15.05	9.02
Cities and towns	93,107	39,901	25,589	133.77	64.32	44.15
Fire districts	439	----	----	(1)	----	----
Bristol	800	660	296	31.50	26.91	15.53
Kent	4,082	945	910	76.16	24.38	23.63
Newport	2,676	2,091	1,004	64.22	47.72	24.18
Providence	83,645	34,873	22,251	151.78	71.42	48.86
Washington	2,343	1,332	1,128	77.84	53.45	44.77

[1] Not computed.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1932			1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property					
State total	$1,447,034	$983,963	$463,071	$1,046,691	$619,010	$2,079 07	$1,687.37	$1,067.87
Bristol	44,445	29,191	15,254	31,307	17,725	1,749.80	1,276.16	930.46
Kent	66,244	49,837	16,407	46,606	35,840	1,235.90	1,202.56	931.93
Newport	115,811	74,772	41,042	106,157	70,884	2,779.45	2,423.11	1,707.06
Providence	1,161,393	789,802	371,591	821,159	466,271	2,107.41	1,681.73	1,023.79
Washington	59,138	40,361	18,777	41,462	28,290	1,964 72	1,663.00	1,122.76

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, CITIES AND TOWNS, AND FIRE DISTRICTS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX						AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1932				1922	1912	1932	1922	1912
	Total	State	Cities and towns	Fire districts					
State total	$28,953	$1,208	$27,572	$173	$19,925	$8,192	$2.00	$1.90	$1.32
Bristol	837	35	795	7	586	200	1.88	1.87	1.13
Kent	1,431	58	1,306	67	800	320	2.16	1.72	0.89
Newport	1,977	84	1,879	14	1,618	752	1 71	1.52	1.06
Providence	23,572	985	22,555	32	16,177	6,611	2.03	1.97	1.42
Washington	1,136	46	1,037	53	744	309	1.92	1.79	1.09

SOUTH CAROLINA

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of South Carolina relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies for the State government, the 46 counties, the 265 cities and towns, the 1,795 school districts, and the 26 other civil divisions (drainage districts, sewer districts, and 2 townships), or a total of 2,133 political units that have power to levy taxes or incur debt.

The data for South Carolina were compiled largely from reports on file in the offices of the State comptroller and the State board of education, Columbia, S.C., and from reports received through correspondence.

Fiscal year.—For South Carolina the fiscal year reported for the State government is that ending December 31, 1931, while the statistics for the counties, the cities and towns, the school districts, and the other civil divisions are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of South Carolina on January 1, 1932, was 1,744,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1932.—The following statement discloses that for South Carolina the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts by $6,958,372. For the State government the excess of governmental costs over revenue receipts was 52.6 percent; however, for the counties, the cities and towns, the school districts, and the other civil divisions, the revenue receipts exceeded governmental costs, the percent of excess being 33.2 for the counties, 12.3 for the cities and towns, 16.2 for the school districts, and 21.3 for the other civil divisions.

Although the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts, the revenue receipts exceeded governmental costs, exclusive of outlays, by $15,558,034.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Percent of total	Total	Percent of total	Total	Percent of total	Total	Percent of total
Total	$61,871,670	100.0	$68,830,042	100.0	$171,698,350	100.0	$27,378,605	100.0
State government	25,088,731	40.5	38,297,182	55.6	77,983,711	45.4	2,755,213	10.1
Counties	12,735,248	20.6	9,560,681	13.9	31,241,899	18.2	7,753,027	28.3
Cities and towns	9,404,249	15.2	8,377,394	12.2	43,561,926	25.4	5,564,407	20.3
School districts	14,479,590	23.4	12,459,712	18.1	16,484,205	9.6	11,187,697	40.9
Other civil divisions	163,852	.3	135,073	.2	2,426,609	1.4	118,261	.4

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of South Carolina and all subdivisions of the State amounted to $61,871,670, or an average of $35.48 for each person in the State. Of this amount $25,088,731 was for the State; $12,735,248 for the counties; $9,404,249 for the cities and towns; $14,479,590 for the school districts; and $163,852 for the other civil divisions. The revenues collected include $25,045,260, general property taxes; $2,513,707, special taxes; $428,761, poll taxes; $13,629,295, licenses and permits; $631,174, special assessments; $13,681,304, subventions, donations, and pension assessments; $752,524, interest, rents, and highway privileges; $2,468,518, earnings of public-service enterprises; $2,159,906, earnings of general departments; and $561,221, fines, forfeits, and escheats. Of the $13,681,304 classified as subventions, donations, and pension assessments, $5,349,925 represents subventions by the Federal Government to the State, principally for highways.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities and towns having a population of 2,500 and over.

The general property taxes of the State, the counties, and the cities and towns having a population of 2,500 and over amounted to $6,155,000 in 1912, $12,939,000 in 1922, and $14,175,944 in 1932, this being an increase of 9.6 percent from 1922 to 1932, and 130.3 percent from 1912 to 1932. Special taxes amounted to $123,000 in 1912, $1,291,000 in 1922, and $2,513,707 in 1932. Poll taxes amounted to $302,000 in 1912, $374,000 in 1922, and $269,707 in 1932. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to $536,000 in 1912, $1,695,000 in 1922, and $13,445,444 in 1932. Special assessments amounted to $84,000 in 1912, $926,000 in 1922, and $553,867 in 1932.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of South Carolina and all subdivisions of the State for 1932 amounted to $68,830,042, or an average expenditure of $39.47 per person. Of the total amount expended, $38,297,182 was disbursed by the State government; $9,560,681 by the counties; $8,377,394 by the cities and towns; $12,459,712 by the school districts; and $135,073 by the other civil divisions. The total comprises $33,693,259 for operation and maintenance of general departments; $1,239,820 for operation and maintenance of public-service enterprises; $11,380,557 for interest on debt; and $22,516,406 for outlays or permanent improvements.

Payments for operation and maintenance of general departments for the government of the cities and towns are not shown by departments in tables 3 and 4 for the reason that for the most part the reports secured for the cities and towns did not admit of this distribution. Payments for operation and maintenance of general departments for the government of the State, the counties, the school districts, and the other civil divisions are shown by departments in table 3. Expenditures for maintenance of schools other than schools of the State government and those for cities having a population of 30,000 and over may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data for South Carolina were limited to the State, counties, and cities and towns with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1932 the payments for operation and maintenance of general departments and public-service enterprises of the State, counties, and cities and towns having a population of 2,500 and over increased from $7,316,000 to $23,317,950, or 218.7 percent; interest payments, from $914,000 to $9,751,711, or 966.9 percent; and outlay payments, from $1,262,000 to $22,194,048, or 1,658.6 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the cities and towns, the school districts, and the other civil divisions by counties.

Table 6 presents for the individual cities and towns, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking-fund assets, for the year 1932. The aggregate debt of the cities and towns in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1932, 1922, and 1912, covering the gross debt less sinking-fund assets—total and per capita—of the government of the State, the counties, the cities and towns, the school districts, and the other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all the minor civil divisions of the county.

For 1932 the combined gross debt of South Carolina and all subdivisions of the State less sinking-fund assets set aside to meet such debt was $171,698,350, or an average per capita of $98.45. In 1922 the average per capita was $37.64, and in 1912, $13.54.

Of the total debt reported for 1932, $77,083,711 was for the State government; $31,241,899 for the counties; $43,561,926 for the cities and towns; $16,484,205 for the school districts; and $2,426,609 for the other civil divisions.

The gross debt of the State government, less sinking-fund assets, increased 793.4 percent from 1922 to 1932 and 1,159.8 percent from 1912 to 1932. Similar debt for all minor civil divisions combined increased 66.5 percent from 1922 to 1932 and 520.8 percent from 1912 to 1932.

ASSESSED VALUATIONS

In South Carolina all property is assessed at its true value in money. Personal property is listed for taxation between January 1 and March 1 of each year. Real property is listed between said dates every fourth year (1928, 1932), except in cities having a population of 50,000 or over, in which returns are also made in any intermediate year upon order of the special board of equalization of any such city.

In counties in which townships have been laid out, each township is a tax district; in other counties the auditors thereof are required to divide the counties into as many tax districts as may be necessary.

With the exception of a few counties, the duties relative to the valuation, assessment, and return of property for taxation devolve upon township boards of assessors, special boards of assessors for cities and towns, and the county boards of equalization, said township boards and special boards being appointed by the Governor every 2 years.

The assessed valuation of all property in South Carolina subject to levies of the general property tax was $407,909,083 in 1932 as compared with $436,000,000 in 1922 and $291,531,000 in 1912. The per capita assessed valuation increased from $185.42 in 1912 to $252.45 in 1922, and decreased to $233.89 in 1932.

TAX LEVIES

In South Carolina the county treasurer is the collector of all State, county, and city taxes. The time of payment of taxes is from the 15th day of September to the 31st day of December.

The total levies of the general property tax for the State and all subdivisions were $6,899,000 for 1912, $20,886,000 for 1922, and $27,378,605 for 1932, this being a per capita of $4.39, $12.09, and $15.70, respectively.

Of the total levies reported for 1932, $2,755,213 was for the State government; $7,753,027 for the counties; $5,564,407 for the cities and towns; $11,187,697 for the school districts; and $118,261 for the other civil divisions. The average rate of levy per $100 of the assessed valuation was $2.37 for 1912, $4.79 for 1922, and $6.71 for 1932.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
Grand total	**1,744,000**	**$61,872**	**$35.48**	**[2] $41,617**	**$25,045**	**$428**	**$13,630**	**$631**	**$561**	**$13,437**	**$245**	**$753**	**$2,160**	**$2,468**
State government	(1)	25,089	14.39	[2] 17,876	2,834	----	12,528	----	51	5,350	235	287	1,289	1
Counties	1,744,000	12,735	7.30	7,389	6,971	223	195	----	262	4,182	----	214	461	227
Cities and towns	514,186	9,404	18.29	5,972	5,060	59	853	585	242	----	7	165	193	2,240
School districts	----	14,480	(3)	10,263	10,070	146	47	----	3	3,905	3	86	217	----
Other civil divisions	----	164	(3)	117	110	----	7	46	----	----	----	1	----	----
ABBEVILLE	23,323	389	16 68	237	226	4	7	----	4	125	----	1	6	16
County	23,323	157	6.73	95	92	1	2	----	2	58	----	----	2	----
Cities and towns	7,223	55	7.61	34	28	1	5	----	2	----	----	----	3	16
School districts	----	177	(3)	108	106	2	----	----	----	67	----	1	1	----
AIKEN	47,700	858	17.99	555	525	8	22	----	10	270	----	3	12	8
County	47,700	380	7.97	198	191	3	4	----	5	171	----	2	4	----
Cities and towns	9,924	151	15.22	135	117	1	17	----	5	----	----	1	2	8
School districts	----	327	(3)	222	217	4	1	----	----	99	----	----	6	----
ALLENDALE	13,294	178	13.39	147	137	5	5	1	1	29	----	----	----	----
County	13,294	57	4.29	50	46	3	1	----	----	7	----	----	----	----
Cities and towns	3,641	24	6.59	22	17	1	4	1	1	----	----	----	----	----
School districts	----	97	(3)	75	74	1	----	----	----	22	----	----	----	----
ANDERSON	81,700	1,641	20.09	1,168	1,095	18	55	10	20	412	----	6	19	6
County	81,700	638	7.81	375	360	6	9	----	9	251	----	2	1	----
Cities and towns	24,303	324	13 33	287	239	4	44	10	11	----	----	2	8	6
School districts	----	679	(3)	506	496	8	2	----	----	161	----	2	10	----
Other civil divisions	----	(4)	----	----	----	----	----	----	----	----	----	----	----	----

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Includes $131,630, inheritance taxes; $1,715,204, income taxes; and $666,873, other special taxes, for State purposes only.
[3] Not computed.
[4] Not available.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
BAMBERG	19,410	$231	$11.90	$140	$132	$3	$5	$1	$2	$88				
County	19,410	78	4.02	31	27	2	2		1	46				
Cities and towns	5,241	32	6.11	31	28		3		1					
School districts		120	(2)	78	77	1				42				
Other civil divisions		1	(2)					1						
BARNWELL	21,221	292	13.76	175	164	5	6	3	2	108			$4	
County	21,221	115	5.42	42	38	3	1		1	70			2	
Cities and towns	4,417	34	7.70	29	25		4	3	2				1	
School districts		143	(2)	104	101	2	1			38			1	
BEAUFORT	21,815	327	14.99	228	204	16	8		4	85		$7	1	$2
County	21,815	164	7.52	111	97	13	1		2	44		6	1	
Cities and towns	4,427	35	7.91	31	24	1	6		2					2
School districts		128	(2)	86	83	2	1			41		1		
BERKELEY	22,500	276	12.27	190	182	5	3		2	81		1	2	
County	22,500	85	3.78	67	62	4	1		2	14		1	1	
Cities and towns	1,534	2	1.30	2	1		1							
School districts		189	(2)	121	119	1	1			67			1	
CALHOUN	16,707	148	8.86	114	103	6	5	1	1	29			3	
County	16,707	48	2.87	33	29	3	1		1	12			2	
Cities and towns	2,370	16	6.75	15	11	1	3	1						
School districts		84	(2)	66	63	2	1			17			1	
CHARLESTON	101,050	4,140	40.97	2,597	2,402	14	181	144	53	275	$7	164	48	852
County	101,050	800	7.92	466	441		25		18	242		51	15	8
Cities and towns	65,280	2,476	37.93	1,324	1,177		147	144	35		7	96	26	844
School districts		857	(2)	800	784	14	2			33		17	7	
Other civil divisions		7	(2)	7			7							

CHEROKEE	33,000	647	19.61	478	460	7	11	6	14	138		1	6	4
County	33,000	268	8.12	188	182	4	2		8	68		1	3	
Cities and towns	8,574	104	12.13	86	79		7	6	6				2	4
School districts		275	(2)	204	199	3	2			70			1	
CHESTER	31,803	641	20.16	388	373	6	9		11	175		7	21	39
County	31,803	282	8.87	124	118	2	4		8	126		5	19	
Cities and towns	6,407	90	14.05	44	40		4		3			2	2	39
School districts		269	(2)	220	215	4	1			49				
CHESTERFIELD	34,700	509	14.67	315	302	9	4	12	9	115			42	16
County	34,700	179	5.16	121	111	8	2		5	19			34	
Cities and towns	6,323	75	11.86	42	40	2	2	12	4				1	16
School districts		255	(2)	152	151	1				96			7	
CLARENDON	30,036	277	9.22	183	171	1	11	2	2	72		11		7
County	30,036	115	3.83	93	85	1	7		1	11		10		
Cities and towns	2,896	32	11.87	23	19		4		1			1		7
School districts		128	(2)	67	67					61				
Other civil divisions		2	(2)					2						
COLLETON	25,821	424	16.42	281	261	14	6	1	3	131		4	2	2
County	25,821	182	7.05	130	117	12	1		2	46		3	1	
Cities and towns	3,058	27	8.83	23	19		4	1	1					2
School districts		215	(2)	128	125	2	1			85		1	1	
DARLINGTON	41,800	653	15.62	489	459	10	20	16	10	118		3	17	
County	41,800	157	3.76	121	111	6	4		4	29		1	2	
Cities and towns	12,301	160	13.01	136	119	2	15	8	6			1	9	
School districts		328	(2)	232	229	2	1			89		1	6	
Other civil divisions		8	(2)					8						
DILLON	25,800	355	13.76	215	202	5	8	16	5	72		4	32	11
County	25,800	68	2.64	51	47	2	2		3	13			1	
Cities and towns	4,618	77	16.67	54	47	1	6	9	2				1	11
School districts		203	(2)	110	108	2				59		4	30	
Other civil divisions		7	(2)					7						
DORCHESTER	18,956	358	18.89	192	173	12	7		3	159		4		
County	18,956	205	10.81	75	64	9	2		3	126		1		
Cities and towns	5,188	34	6.55	32	27	1	4					2		
School districts		119	(2)	85	82	2	1			33		1		
EDGEFIELD	19,326	259	13.40	167	156	4	7		1	82		1	4	4
County	19,326	108	5.59	63	59	3	1			45				
Cities and towns	3,573	39	10.92	33	28		5		1			1		4
School districts		112	(2)	71	69	1	1			37			4	

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earning of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
FAIRFIELD	23,287	$416	$17.86	$300	$293	$4	$3		$2	$104			$10	
County	23,287	205	8.80	119	115	3	1		2	84				
Cities and towns	2,748	29	10.55	19	18		1						10	
School districts		182	(3)	162	160	1	1			20				
FLORENCE	62,500	1,117	17.87	611	549	17	45	$43	14	283		$3	23	$140
County	62,500	346	5.54	160	144	9	7		5	98		1	2	80
Cities and towns	20,553	323	15.72	199	157	5	37	36	9				19	60
School districts		441	(3)	252	248	3	1			185		2	2	
Other civil divisions		7	(3)					7						
GEORGETOWN	21,700	431	19.86	243	224	3	16	4	10	92		5	1	76
County	21,700	145	6.68	79	73	1	5		6	38		3	1	18
Cities and towns	6,794	122	17.96	55	45		10	4	4			1		58
School districts		164	(3)	109	106	2	1			54		1		
GREENVILLE	121,900	3,301	27.08	2,354	2,180	32	142	58	75	756		14	36	8
County	121,900	1,033	8.88	646	613	14	19		36	371		9	21	
Cities and towns	36,900	689	18.67	581	454	6	121	58	37			2	3	8
School districts		1,419	(3)	1,018	1,004	12	2		2	385		2	12	
Other civil divisions		110	(3)	109	109							1		
GREENWOOD	36,100	747	20.69	510	475	11	24	6	7	206		8	10	
County	36,100	333	9.22	178	167	6	5		4	141		4	6	
Cities and towns	13,256	97	7.32	88	68	2	18	6	3					
School districts		317	(3)	244	240	3	1			65		4	4	
HAMPTON	17,243	244	14.15	171	158	7	6		3	65			4	1
County	17,243	98	5.68	73	66	6	1		2	22			1	
Cities and towns	4,644	15	3.23	12	8		4		1				1	1
School districts		131	(3)	86	84	1	1			43			2	

HORRY	40,600	474	11.67	285	262	15	8	10	13	156		1		9
County	40,600	140	3.45	77	66	10	1		8	55				
Cities and towns	4,236	54	12.60	30	23	1	6	10	4			1		9
School districts		280	(3)	178	173	4	1		1	101				
JASPER	10,000	188	18.80	149	145	3	1		2	33		3	1	
County	10,000	75	7.50	60	58	2			2	11		2		
Cities and towns	715	7	9.79	6	5		1						1	
School districts		106	(3)	83	82	1				22		1		
KERSHAW	32,500	724	22.28	330	310	8	12	10	7	278		5	1	93
County	32,500	330	10.15	72	64	6	2		3	183			1	71
Cities and towns	5,880	105	17.86	66	56		10	10	3			4		22
School districts		289	(3)	192	190	2			1	95		1		
LANCASTER	27,980	483	17.26	293	262	11	20	16	13	136		5	2	18
County	27,980	173	6.18	110	97	8	5		6	55		2		
Cities and towns	5,185	91	17.55	48	37		11	16	7				2	18
School districts		219	(3)	135	128	3	4			81		3		
LAURENS	42,094	850	20.19	577	551	8	18	19	9	179			8	58
County	42,094	306	7.27	216	209	3	4		4	85			1	
Cities and towns	12,328	206	16.71	122	107	2	13	19	5				2	58
School districts		338	(3)	239	235	3	1			94			5	
LEE	24,096	200	8.30	132	126	4	2	5	1	56		1	5	
County	24,096	71	2.95	50	46	3	1		1	16			4	
Cities and towns	3,037	18	5.93	18	17		1							
School districts		106	(3)	64	63	1				40		1	1	
Other civil divisions		5	(3)					5						
LEXINGTON	36,800	630	17.12	395	372	8	15	12	8	186			20	9
County	36,800	147	3.99	89	82	5	2		5	53				
Cities and towns	10,332	96	9.29	70	59	1	10	12	3				2	9
School districts		387	(3)	236	231	2	3			133			18	
MCCORMICK	11,471	165	14.38	108	104	3	1		1	52			4	
County	11,471	82	7.15	50	49	1			1	30			1	
Cities and towns	1,986	16	8.06	14	12	1	1						2	
School districts		67	(3)	44	43	1				22			1	
MARION	27,800	572	20.58	269	253	2	14	31	7	194		1	20	50
County	27,800	233	8.38	72	70		2		3	105			3	50
Cities and towns	8,318	107	12.86	58	46	1	11	31	4				14	
School districts		232	(3)	139	137	1	1			89		1	3	

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[3] Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND *OTHER CIVIL DIVISIONS*, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
MARLBORO	31,634	$480	$15.17	$318	$303	$3	$12	$10	$5	$79	$1		$4	$63
County	31,634	145	4.58	121	117	1	3		2	21			1	
Cities and towns	6,318	159	25.17	82	72	1	9	9	3				2	63
School districts		175	(2)	115	114	1				58	1		1	
Other civil divisions		1	(2)					1						
NEWBERRY	34,681	804	23.18	622	598	7	17		6	162		$11	3	
County	34,681	340	9.80	254	248	3	3		4	73		8	1	
Cities and towns	11,586	134	11.57	130	117		13		2			2		
School districts		330	(2)	238	233	4	1			89		1	2	
OCONEE	33,900	608	17.94	384	364	8	12	7	5	186		6		20
County	33,900	190	5.60	147	142	4	1		3	38		2		
Cities and towns	6,400	77	12.03	48	37	1	10	7	2					20
School districts		341	(2)	189	185	3	1			148		4		
ORANGEBURG	63,864	1,088	17.04	626	590	7	29	18	8	268		4	17	147
County	63,864	386	6.04	244	236	3	5		5	137				
Cities and towns	17,134	313	18.27	134	109	2	23	13	3				16	147
School districts		384	(2)	248	245	2	1			131		4	1	
Other civil divisions		5	(2)					5						
PICKENS	34,600	813	23.50	470	450	11	9		22	247		8	1	65
County	34,600	266	7.69	138	130	6	2		16	108		4		
Cities and towns	10,766	157	14.58	84	75	2	7		5			2	1	65
School districts		390	(2)	248	245	3			1	139		2		
RICHLAND	89,300	3,003	33.63	1,978	1,830	20	126	36	40	386		30	268	265
County	89,300	900	10.08	413	388	4	21		14	310		5	158	
Cities and towns	55,195	1,163	21.07	773	663	4	106	36	26			11	52	265
School districts		940	(2)	792	779	12	1			76		14	58	

SALUDA	18,148	234	12.89	120	105	9	6	2		103			5	4
County	18,148	110	6.06	61	50	8	3			45			4	
Cities and towns	2,242	23	10.26	17	15		2	2						4
School districts		100	(2)	41	39	1	1			58			1	
Other civil divisions		1	(2)	1	1									
SPARTANBURG	120,100	3,364	28.01	2,315	2,193	24	98	64	53	525		57	165	185
County	120,100	1,388	11.56	944	924	6	14		38	221		51	134	
Cities and towns	38,758	789	20.36	521	436	5	80	64	14			1	4	185
School districts		1,187	(2)	850	833	13	4		1	304		5	27	
SUMTER	46,100	843	18.29	440	399	8	33	20	8	246	1	62	20	46
County	46,100	367	7.96	112	103	3	6		4	207		28	16	
Cities and towns	13,249	206	15.55	105	75	3	27	20	4			30	1	46
School districts		270	(2)	223	221	2				39	1	4	3	
UNION	31,000	832	26.84	526	501	12	13	19	7	180		1	19	80
County	31,000	360	11.61	230	219	8	3		3	108		1	18	
Cities and towns	8,954	185	20.66	81	71	1	9	19	4				1	80
School districts		287	(2)	215	211	3	1			72				
WILLIAMSBURG	34,914	318	9.11	220	205	9	6	3	2	89	1	3		
County	34,914	89	2.55	71	63	7	1		1	15		2		
Cities and towns	3,650	37	10.14	36	32		4		1					
School districts		189	(2)	113	110	2	1			74	1	1		
Other civil divisions		3	(2)					3						
YORK	53,900	1,251	23.21	736	682	22	32	25	25	276		21	5	163
County	53,900	341	6.33	169	155	8	6		9	154		9		
Cities and towns	21,874	399	18.24	192	161	8	23	18	16			5	5	163
School districts		504	(2)	375	366	6	3			122		7		
Other civil divisions		7	(2)					7						

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Not computed.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Revenue receipts expressed in thousands]

CITY OR TOWN	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits						
Grand total	514,186	$9,404	$18 29	$5,972	$5,060	$59	$853	$585	$242	$7	$165	$193	$2,240
30,000 population and over	113,165	3,596	31.78	2,075	1,822	4	249	180	60	7	107	77	1,090
Charleston	62,265	2,469	39 65	1,317	1,172		145	144	35	7	96	26	844
Columbia	50,900	1,127	22.14	758	650	4	104	36	25		11	51	246
8,000 to 30,000 population	134,400	2,724	20.27	1,774	1,431	25	318	208	75		36	42	589
Greenville	29,900	616	20.60	520	407	5	108	58	31				7
Spartanburg	29,800	702	23 56	451	372	4	75	62	12		1	1	175
Florence	15,400	269	17.47	160	126	4	30	28	7			18	56
Anderson	14,900	257	17.25	239	204	3	32	5	8		1	4	
Sumter	12,200	203	16.64	102	74	2	26	20	4		30	1	46
Rock Hill	11,800	302	25.59	114	96	4	14	16	8		4	2	158
Greenwood	11,400	90	7.89	81	62	2	17	6	3				
Orangeburg	9,000	285	31.67	107	90	1	16	13	2			16	147
2,500 to 8,000 population	127,302	2,043	16.05	1,290	1,117	17	156	166	72		16	40	459
Union	7,419	175	23.59	72	63		9	19	4			1	79
Newberry	7,298	104	14.25	101	90		11		1		2		
Gaffney	6,827	84	12.30	72	66		6	5	5			2	
Aiken	6,033	109	18.07	103	88	1	14		3		1	2	
Clinton	5,643	138	24.46	56	50	1	5	19	3			2	58
Darlington	5,556	71	12.78	66	60	1	5		3		1	1	
Chester	5,528	89	16.10	43	39		4		3		2	2	39
Camden	5,183	102	19.68	63	54		9	10	3		4		22
Laurens	5,443	66	12.13	64	56	1	7		2				
Georgetown	5,082	96	18.89	40	33		7	4	3		1		48

Hartsville	5,067	85	16.78	66	56	1	9	8	3			8	
Marion	4,921	47	9.55	25	22		3	7	1			14	
Easley	4,886	112	22.92	48	43	1	4		3		2		59
Abbeville	4,414	48	10.87	28	23	1	4		2			3	15
Bennettsville	3,667	118	32.18	49	41	1	7	8	3				58
Cheraw	3,573	56	15.67	30	30			10	3				13
Lancaster	3,545	68	19.18	31	24		7	16	6				15
Woodruff	3,175	36	11.34	27	24	1	2					1	8
Mullins	3,158	59	18.68	32	24	1	7	24	3				
Clover	3,111	32	10.29	22	18	2	2	2	2			1	5
Conway	3,011	52	17.27	28	21	1	6	10	4		1		9
Eau Claire	2,915	35	12.01	14	12		2		1			1	19
Batesburg	2,839	38	13.38	27	22	1	4	9	1			1	
York	2,827	35	12 38	30	25	1	4		4			1	
Beaufort	2,776	30	10.81	26	21	1	4		2				2
Whitmire	2,763	25	9.05	24	23		1		1				
Honea Path	2,740	25	9.12	18	14		4	5	1		1		
Dillon	2,731	61	22 34	43	39	1	3	9	1				8
Walterboro	2,592	26	10.03	22	18		4	1	1				2
Summerville	2,579	21	8.14	20	18		2				1		
Less than 2,500 population	139,319	1,041	7.47	833	690	13	130	31	35		6	34	102

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS [a]	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
Grand total	$68,830	$39.47	$33,693										$1,240	$11,381	$22,516
State government	38,297	21.97	12,618	$1,239	$662	$373	$829	$1,555	$6,033	$14	$1	$1,023	$889	3	4,725	20,951
Counties	9,561	5.48	5,722	2,375	594	237	1,537	799	25	65	11		79	61	3,056	722
Cities and towns	8,377	16.29	[1] 4,380											1,176	2,281	540
School districts	*12,460*	(2)	*10,952*	1		14			10,913				24		1,205	303
Other civil divisions	135	(2)	21			11						2	8		114	
ABBEVILLE	350	15.01	263											7	73	7
County	156	6.69	107	70	6	1	26	4							44	5
Cities and towns	55	7.61	35											7	13	
School districts	139	(2)	121						121						16	2
AIKEN	683	14.32	483											4	141	55
County	298	6.25	156	47	18	9	70	12							95	47
Cities and towns	125	12.60	86											4	29	6
School districts	260	(2)	241						241						17	2
ALLENDALE	157	11.81	119												34	4
County	59	4.44	43	29	4		9	1							16	
Cities and towns	24	6.59	19												5	
School districts	74	(2)	57						57						13	4
ANDERSON	1,300	15.91	943											8	272	77
County	398	4.87	166	46	20	7	67	26							174	58
Cities and towns	265	10.90	184											8	59	14
School districts	637	(2)	593						593						39	5
Other civil divisions																

BAMBERG	206	10.61	176												27	3
County	53	2.73	43	24	5	1	10	3							7	3
Cities and towns	32	6.11	23												9	
School districts	120	(2)	109						109						11	
Other civil divisions	1	(2)	1									1				
BARNWELL	229	10.79	170												59	
County	76	3.58	42	18	7	1	11	5							34	
Cities and towns	32	7.24	19												13	
School districts	121	(2)	109						109						12	
BEAUFORT	294	13.48	169											1	54	70
County	95	4.40	56	32	4	4	12	3		1					40	
Cities and towns	76	17.17	26											1	4	45
School districts	122	(2)	87						87						10	25
BERKELEY	262	11.64	232												28	2
County	92	4.09	74	51	6	3	8	6							18	
Cities and towns	2	1.30	2													
School districts	168	(2)	156						156						10	2
CALHOUN	132	7.90	121												8	3
County	43	2.57	42	16	3	1	18	4							1	
Cities and towns	12	5.06	10												2	
School districts	77	(2)	69						69						5	3
CHARLESTON	3,619	35.81	2,160											522	622	315
County	750	7.42	528	176	101	22	105	78	20	15	11			5	124	93
Cities and towns	2,221	34.02	1,064											517	437	203
School districts	640	(2)	560	1		6			529			24			61	19
Other civil divisions	8	(2)	8									8				
CHEROKEE	508	15.39	387											3	105	13
County	192	5.82	132	77	10	4	30	8		3					50	10
Cities and towns	96	11.20	66											3	26	1
School districts	220	(2)	189						189						29	2
CHESTER	486	15.28	377											12	93	4
County	173	5.44	130	75	13	1	32	6		1		2			43	
Cities and towns	78	12.17	41											12	25	
School districts	235	(2)	206						206						25	4
CHESTERFIELD	414	11.93	274											13	109	18
County	138	3.98	56	16	11	3	20	6							72	10
Cities and towns	64	10.12	30											13	21	
School districts	212	(2)	188						188						16	8

[1] Not available by departments.
[2] Not computed.

[a] Omission from table 3 of any civil division listed in tables 1 or 5 indicates no payments reported for such division.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
			Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
CLARENDON	$174	$5.79	$125											$4	$45	
County	65	2 16	41	$21	$1	$1	$15	$3							24	
Cities and towns	33	12 24	17											4	12	
School districts	75	(2)	67						$67						8	
Other civil divisions	1	(2)													1	
COLLETON	280	10. 84	257											4	19	
County	85	3. 29	78	40	3	1	25	9							7	
Cities and towns	17	5. 56	10											4	3	
School districts	178	(2)	169						169						9	
DARLINGTON	626	14. 98	476												137	$13
County	172	4. 11	123	54	7	3	39	16					$4		49	
Cities and towns	155	12. 60	101												53	1
School districts	293	(2)	252						252						29	12
Other civil divisions	6	(2)													6	
DILLON	308	11. 94	231											8	69	
County	79	3. 06	66	32	10	2	18	4							13	
Cities and towns	54	11. 69	25											8	21	
School districts	171	(2)	140						140						31	
Other civil divisions	4	(2)													4	
DORCHESTER	254	13. 40	181												73	
County	124	6. 54	59	42	4	3	6	4							65	
Cities and towns	47	9. 06	44												3	
School districts	83	(2)	78						78						5	

EDGEFIELD	222	11.49	156												4	59	3
County	86	4.45	49	26	5	1	15	2								34	3
Cities and towns	37	10.36	15												4	18	
School districts	99	(2)	92						92							7	
FAIRFIELD	334	14.34	269													59	6
County	138	5.93	87	36	8	4	34	5								46	5
Cities and towns	27	9.83	20													7	
School districts	169	(2)	162						162							6	1
FLORENCE	952	15.23	697												26	175	54
County	207	3.31	136	50	24	5	36	21							10	48	13
Cities and towns	318	15.47	183												16	87	32
School districts	422	(2)	378						378							35	9
Other civil divisions	5	(2)														5	
GEORGETOWN	390	17.97	251												42	75	22
County	122	5.62	67	39	10	2	10	6							18	35	2
Cities and towns	124	18.25	49												24	32	19
School districts	144	(2)	135						135							8	1
GREENVILLE	2,705	22.19	1,763												5	823	114
County	732	6.00	373	73	46	20	119	92		$23						324	35
Cities and towns	644	17.45	263												5	317	59
School districts	1,238	(2)	1,116						1,116							102	20
Other civil divisions	91	(2)	11			11										80	
GREENWOOD	600	16.62	476													112	12
County	190	5.26	129	62	11	4	41	6	5							51	10
Cities and towns	144	10.86	115													29	
School districts	266	(2)	232						232							32	2
HAMPTON	150	8.70	118												1	29	2
County	51	2.96	33	13	4	1	13	2								17	1
Cities and towns	14	3.01	11												1	2	
School districts	85	(2)	74						74							10	1
HORRY	424	10.44	345												4	63	12
County	75	1.85	58	20	8	3	17	10								17	
Cities and towns	41	9.57	21												4	14	2
School districts	308	(2)	266						266							32	10
JASPER	154	15.40	129													21	4
County	52	5.20	40	32	1		5	2								12	
Cities and towns	6	8.39	4													2	
School districts	96	(2)	85						85							7	4
KERSHAW	501	15.42	359												9	131	2
County	232	7.14	120	77	9	2	22	10							6	106	
Cities and towns	40	6.80	35												3	2	
School districts	229	(2)	204						204							23	2

[2] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
LANCASTER	$307	$10.97	$181										$7	$112	$7
County	127	4.54	64	$46	$2		$15	$1						58	5
Cities and towns	88	16.97	47										7	32	2
School districts	92	(2)	70						$70					22	
LAURENS	622	14.78	406										37	162	17
County	167	3.97	93	43	9	$5	28	8						63	11
Cities and towns	159	12.90	66										37	55	1
School districts	296	(2)	247						247					44	5
LEE	229	9.50	182											45	2
County	76	3.15	59	19	10	3	22	5						15	2
Cities and towns	18	5.93	9											9	
School districts	130	(2)	114						114					16	
Other civil divisions	5	(2)												5	
LEXINGTON	552	15.00	445										4	69	34
County	141	3.83	108	58	10	2	28	9				$1		4	29
Cities and towns	75	7.26	39										4	31	1
School districts	336	(2)	298						298					34	4
MCCORMICK	144	12.55	117											27	
County	84	7.32	71	58	3		8	2						13	
Cities and towns	15	7.55	6											9	
School districts	45	(2)	40						40					5	
MARION	423	15.22	299										22	95	7
County	165	5.94	95	53	12	2	21	7					22	48	
Cities and towns	64	7.69	32											29	3
School districts	194	(2)	172						172					18	4

MARLBORO	411	12.99	262											45	93	11
County	123	3.89	91	28	12	3	33	15							32	
Cities and towns	134	21.21	44											45	39	6
School districts	153	(2)	127						127						21	5
Other civil divisions	1	(2)													1	
NEWBERRY	635	18.31	453												178	4
County	242	6.98	130	82	13	8	19	7					1		108	4
Cities and towns	106	9.15	59												47	
School districts	287	(2)	264						264						23	
OCONEE	577	17.02	454											18	102	3
County	163	4.81	99	64	6	1	21	7							64	
Cities and towns	101	15.78	63											18	18	2
School districts	313	(2)	292						292						20	1
ORANGEBURG	999	15.64	647											68	201	83
County	343	5.37	225	86	11	7	52	12					57		103	15
Cities and towns	260	15.17	114											68	58	20
School districts	391	(2)	307						307						36	48
Other civil divisions	5	(2)	1										$1		4	
PICKENS	645	18.64	476											13	103	53
County	168	4.86	71	40	7	2	18	4							52	45
Cities and towns	153	14.21	114											13	25	1
School districts	324	(2)	291						291						26	7
RICHLAND	2,764	30.95	1,922											109	491	242
County	842	9.43	518	115	48	12	74	235		$20			14		186	138
Cities and towns	1,028	18.62	666											109	201	52
School districts	894	(2)	738			8			730						104	52
SALUDA	223	12.29	136											4	78	5
County	102	5.62	41	26	2		12	1							61	
Cities and towns	23	10.26	8											4	10	1
School districts	98	(2)	87						87						7	4
SPARTANBURG	2,525	21.02	1,571											60	691	203
County	1,050	8.74	593	155	61	78	206	91		2					301	156
Cities and towns	621	16.02	257											60	278	26
School districts	854	(2)	721						721						112	21
SUMTER	814	17.66	476											24	282	32
County	337	7.31	119	47	11	2	38	21							218	
Cities and towns	206	15.55	119											24	36	27
School districts	271	(2)	238						238						28	5
UNION	627	20.23	413											57	149	8
County	174	5.61	97	52	4		33	8							77	
Cities and towns	164	18.32	56											57	50	1
School districts	289	(2)	260						260						22	7

[2] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS															
	Total	Per capita	Operation and maintenance of general departments											Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
WILLIAMSBURG	$297	$8.51	$260													
County	83	2.38	70	$24	$6	$1	$36	$3							$36	$1
Cities and towns	39	10.68	29												13	
School districts	174	(2)	161												10	
Other civil divisions	1	(2)							$161						12	1
															1	
YORK	1,025	19.02	668													
County	240	4.45	144	85	8	2	40	9						$92	227	38
Cities and towns	340	15.54	134												74	22
School districts	438	(2)	390											92	99	15
Other civil divisions	7	(2)							390						47	1
															7	

[2] Not computed.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR TOWN	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public-service enterprises	Interest	Outlays
Grand total	**$8,377**	**$16 29**	**$4,380**	**$1,176**	**$2,281**	**$540**
30,000 population and over	3,205	28.32	1,705	610	635	255
Charleston	2,210	35.49	1,053	517	437	203
Columbia	995	19.55	652	93	198	52
8,000 to 30,000 population	2,430	18.08	1,173	254	831	172
Greenville	582	19.46	231	5	291	55
Spartanburg	550	18.46	222	53	253	22
Florence	263	17.08	155	15	62	31
Anderson	201	13 49	146	----------	50	5
Sumter	203	16.64	110	24	36	27
Rock Hill	258	21.86	91	89	65	13
Greenwood	138	12.11	113	----------	25	----------
Orangeburg	235	26 11	99	68	49	19
2,500 to 8,000 population	1,770	13.90	928	244	504	94
Union	159	21.43	54	56	48	1
Newberry	79	10 82	46	----------	33	----------
Gaffney	77	11 28	56	----------	20	1
Aiken	88	14.59	64	----------	24	----------
Clinton	100	17.72	36	37	26	1
Darlington	71	12.78	48	----------	23	----------
Chester	77	13 93	40	12	25	----------
Camden	38	7.33	33	3	2	----------
Laurens	57	10.47	28	----------	29	----------
Georgetown	100	19.68	40	22	22	16
Hartsville	80	15.79	52	----------	27	1
Marion	24	4.88	11	----------	10	3
Easley	111	22.72	82	10	18	1
Abbeville	49	11.10	30	7	12	----------
Bennettsville	96	26.18	26	42	22	6
Cheraw	49	13.71	21	11	17	----------
Lancaster	67	18.90	36	4	25	2
Woodruff	32	10.08	16	6	6	4
Mullins	39	12.35	20	----------	19	----------
Clover	28	9.00	12	3	11	2
Conway	39	12.95	20	4	13	2
Eau Claire	31	10 63	13	16	2	----------
Batesburg	26	9.16	15	----------	11	----------
York	35	12.38	19	----------	16	----------
Beaufort	72	25.94	22	1	4	45
Whitmire	23	8 32	10	----------	13	----------
Honea Path	25	9.12	12	----------	4	9
Dillon	48	17.58	23	6	19	----------
Walterboro	16	6.17	9	4	3	----------
Summerville	34	13.18	34	----------	----------	----------
Less than 2,500 population	972	6.98	574	68	311	19

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS [a]	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	$189,022	$160,714	$5,716	$22,592	$171,699	$98 45
State government	78,528	69,974		8,554	77,084	44.74
Counties	40,022	35,624		4,398	31,242	17.91
Cities and towns	47,326	35,103	4,864	7,359	43,562	85.15
School districts	20,581	18,301		2,280	16,484	(1)
Other civil divisions	2,565	1,712	852	1	2,427	(1)
ABBEVILLE	1,084	883		201	990	42.45
County	527	408		119	527	22.60
Cities and towns	262	232		30	179	24.78
School districts	295	243		52	284	(1)
AIKEN	1,075	968		107	909	19.06
County	252	202		50	225	4.72
Cities and towns	563	506		57	459	46.25
School districts	260	260			225	(1)
ALLENDALE	659	568		91	595	44.76
County	292	274		18	258	19.41
Cities and towns	142	134		8	142	39.00
School districts	225	160		65	195	(1)
ANDERSON	2,769	2,046	40	683	2,660	32.56
County	1,573	1,205		368	1,573	19 25
Cities and towns	954	600	10	344	896	36 87
School districts	242	241		1	191	(1)
Other civil divisions	(2)					
BAMBERG	285	226		59	268	13.81
County						
Cities and towns	235	226		9	228	43.60
School districts	50			50	40	(1)
BARNWELL	987	905	14	68	444	20.92
County	602	602			114	5 37
Cities and towns	198	175	14	9	196	44.37
School districts	187	128		59	134	(1)
BEAUFORT	837	834		3	672	30 80
County	585	585			459	21.04
Cities and towns	102	99		3	99	22 36
School districts	150	150			114	(1)
BERKELEY	455	430		25	383	17.02
County	314	289		25	277	12.31
Cities and towns	3	3			3	1.96
School districts	138	138			103	(1)
CALHOUN	140	107		33	135	8.08
County	20			20	20	1.20
Cities and towns	36	23		13	36	15.19
School districts	84	84			79	(1)
CHARLESTON	14,431	12,905	1,605	821	12,198	120.71
County	2,019	2,019			1,064	10.53
Cities and towns	11,391	8,965	1,605	821	10,449	160.06
School districts	1,021	1,021			685	(1)
CHEROKEE	1,770	1,605	67	98	1,593	48.27
County	653	598		55	567	17.18
Cities and towns	539	404	67	8	520	60 65
School districts	578	543		35	506	(1)
CHESTER	1,804	1,651		153	1,406	44.21
County	844	844			464	14.59
Cities and towns	473	425		48	473	73.83
School districts	487	382		105	469	(1)

[1] Not computed. [2] Not available.

[a] Omission from table 5 of any civil division listed in tables 1 or 3 indicates no debt reported for such division.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
CHESTERFIELD	$1,707	$942	$136	$689	$1,720	$49.57
County	1,058	438		620	1,058	30.49
Cities and towns	385	220	136	29	355	56 14
School districts	324	284		40	307	(1)
CLARENDON	897	650	28	219	864	28.77
County	460	360		100	460	15.31
Cities and towns	197	147		50	190	70 47
School districts	212	143		69	194	(1)
Other civil divisions	28		28		20	(1)
COLLETON	630	478		152	600	25.83
County	430	322		108	430	16.65
Cities and towns[2]						
School districts	200	156		41	170	(1)
DARLINGTON	2,159	1,770	156	224	1,735	41.51
County	470	419		51	384	9 19
Cities and towns	967	804	50	113	919	74.71
School districts	615	556		59	325	(1)
Other civil divisions	107		106	1	107	(1)
DILLON	1,189	897	97	195	932	36 12
County	207	162		45	60	2.33
Cities and towns	439	362	40	37	411	89.00
School districts	486	373		113	404	(1)
Other civil divisions	57		57		57	(1)
DORCHESTER	736	468		268	685	36 14
County	510	260		250	510	26 90
Cities and towns	54	50		4	50	9.64
School districts	172	158		14	125	(1)
EDGEFIELD	823	739		84	428	22.15
County	373	348		25	145	7.50
Cities and towns	302	278		24	180	50.38
School districts	148	113		35	103	(1)
FAIRFIELD	1,187	1,184		3	1,013	43.50
County	784	784			738	31.69
Cities and towns	172	169		3	139	50.58
School districts	231	231			136	(1)
FLORENCE	3,503	2,759	312	432	3,258	52.13
County	708	708			661	10.58
Cities and towns	2,304	1,754	158	392	2,204	107.23
School districts	337	297		40	239	(1)
Other civil divisions	154		154		154	(1)
GEORGETOWN	1,093	945	29	119	989	45.58
County	630	595		35	560	25.81
Cities and towns	339	227	29	83	339	49.90
School districts	124	123		1	90	(1)
GREENVILLE	13,780	9,408	183	4,189	12,288	100.80
County	3,912	3,702		210	3,464	28.42
Cities and towns	6,146	2,282	183	3,701	5,837	158.18
School districts	2,020	1,742		278	1,405	(1)
Other civil divisions	1,702	1,702			1,582	(1)
GREENWOOD	2,072	1,908	14	150	1,859	51.50
County	879	849		30	730	20.22
Cities and towns	599	555	14	30	599	45.19
School districts	594	504		90	530	(1)
HAMPTON	444	442		2	422	24.47
County	260	260			247	14.32
Cities and towns	45	43		2	42	9.04
School districts	139	139			133	(1)

[1] Not computed.
[2] No report was received for Walterboro.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
HORRY	$994	$850	$42	$102	$949	$23.37
County	368	284		84	368	9.06
Cities and towns	261	216	42	3	234	54.60
School districts	365	350		15	347	(1)
JASPER	267	251		16	183	18.30
County	134	120		14	90	9.00
Cities and towns	33	33			33	46.15
School districts	100	98		2	60	(1)
KERSHAW	1,350	1,196	91	63	1,074	33.05
County	288	248		40	155	4.77
Cities and towns	644	530	91	23	546	92.86
School districts	418	418			373	(1)
LANCASTER	1,311	1,152	98	61	1,170	41.82
County	397	367		30	343	12.26
Cities and towns	584	464	98	22	584	112.63
School districts	330	321		9	243	(1)
LAURENS	2,953	2,601	41	311	2,361	56.09
County	1,187	1,009		178	846	20.10
Cities and towns	1,175	1,061	41	73	1,008	81.77
School districts	591	531		60	507	(1)
LEE	842	550	58	234	692	28.72
County	251	136		115	147	6.10
Cities and towns	185	173		12	179	58.94
School districts	348	241		107	308	(1)
Other civil divisions	58		58		58	(1)
LEXINGTON	1,029	835	62	132	951	25.84
County						
Cities and towns	534	396	62	76	533	51.59
School districts	495	439		56	418	(1)
MCCORMICK	542	483		59	530	46.20
County	304	253		51	304	26.50
Cities and towns	158	154		4	156	78.55
School districts	80	76		4	70	(1)
MARION	1,008	680	197	131	929	33.42
County	133	81		52	133	4.78
Cities and towns	517	262	197	58	485	58.31
School districts	358	337		21	311	(1)
MARLBORO	1,441	1,250	61	130	1,424	45.01
County	473	380		93	473	14.95
Cities and towns	613	543	43	27	607	96.07
School districts	337	327		10	326	(1)
Other civil divisions	18		18		18	(1)
NEWBERRY	2,768	1,925		843	2,609	75.23
County	1,410	629		781	1,371	39.53
Cities and towns	879	872		7	807	69.65
School districts	479	424		55	431	(1)
OCONEE	1,878	1,779	4	95	1,037	30.59
County	1,215	1,143		72	423	12.48
Cities and towns	367	340	4	23	338	52.81
School districts	296	296			276	(1)
ORANGEBURG	3,734	3,244	247	243	2,814	44.06
County	1,816	1,706		110	1,097	17.18
Cities and towns	1,118	885	100	133	997	58.19
School districts	653	653			573	(1)
Other civil divisions	147		147		147	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
PICKENS	$1,947	$1,725	----	$222	$954	$27.57
County	949	874	----	75	155	4.48
Cities and towns	521	482	----	39	440	40.87
School districts	477	369	----	108	359	(1)
RICHLAND	8,831	7,583	$191	1,057	7,442	83.34
County	3,010	2,774	----	236	2,085	23.35
Cities and towns	3,836	2,946	191	699	3,623	65 64
School districts	1,985	1,863	----	122	1,734	(1)
SALUDA	525	429	23	73	504	27.77
County	225	171	----	54	225	12 40
Cities and towns	219	195	23	1	219	97.68
School districts	71	53	----	18	50	(1)
Other civil divisions	10	10	----	----	10	(1)
SPARTANBURG	11,604	10,108	1,074	422	10,474	87 21
County	4,251	4,251	----	----	4,251	35.40
Cities and towns	5,431	4,135	1,074	222	4,881	125.94
School districts	1,922	1,722	----	200	1,342	(1)
SUMTER	4,492	4,124	201	167	3,453	74.90
County	3,298	3,288	----	10	2,773	60.15
Cities and towns	623	395	201	27	228	17.21
School districts	571	441	----	130	452	(1)
UNION	2,516	2,369	36	111	1,608	51.87
County	1,418	1,342	----	76	532	17.16
Cities and towns	821	770	36	18	824	92 03
School districts	274	257	----	17	252	(1)
WILLIAMSBURG	866	511	169	186	794	22.74
County	161	136	----	25	161	4.61
Cities and towns	193	193	----	----	189	51 78
School districts	343	182	----	161	285	(1)
Other civil divisions	169	----	169	----	159	(1)
YORK	3,020	2,268	440	312	2,717	50.41
County	372	199	----	173	315	5.84
Cities and towns	1,764	1,335	325	104	1,706	77.99
School districts	769	734	----	35	581	(1)
Other civil divisions	115	----	115	----	115	(1)

[1] Not computed.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR TOWN	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	$47,326	$35,103	$4,864	$7,359	$43,562	$85.15
30,000 population and over	15,177	11,868	1,796	1,513	14,034	124.01
Charleston	11,391	8,965	1,605	821	10,449	167.81
Columbia	3,786	2,903	191	692	3,585	70.43
8,000 to 30,000 population	16,525	9,709	1,987	4,829	15,083	112.22
Greenville	5,035	1,752	183	3,700	5,333	178.36
Spartanburg	4,951	3,677	1,074	200	4,421	148.36
Florence	1,796	1,322	86	388	1,752	113.77
Anderson	846	528	20	298	788	52.89
Sumter	622	395	201	26	227	18 61
Rock Hill	1,177	811	309	57	1,177	99.75
Greenwood	521	477	14	30	521	45.70
Orangeburg	977	747	100	130	864	96.00
2,500 to 8,000 population	9,685	8,070	913	702	8,932	71.62
Union	765	711	36	18	765	103.11
Newberry	633	633			597	81.80
Gaffney	353	305	42	6	341	49.95
Aiken	502	457		45	400	66.30
Clinton	606	508	41	57	579	102.60
Darlington	387	329		58	387	69.65
Chester	472	425		47	472	85.38
Camden	643	530	91	22	545	105.15
Laurens	569	553		16	429	78.82
Georgetown	174	72	29	73	174	34.24
Hartsville	501	408	50	43	453	89.40
Marion	186	13	145	28	185	37.59
Easley	308	275		33	277	56.60
Abbeville	235	205		30	153	34.66
Bennettsville	384	344	40		384	104.72
Cheraw	298	143	136	19	268	75.01
Lancaster	460	349	98	13	460	129.76
Woodruff	118	103		15	104	32.76
Mullins	331	249	52	30	300	95.00
Clover	208	180	16	12	193	62.04
Conway	244	201	42	1	217	72.07
Eau Claire	47	40		7	35	12.01
Batesburg	194	109	35	50	194	68.33
York	289	254		35	289	102.23
Beaufort	102	99		3	99	35.66
Whitmire	221	214		7	200	72.39
Honea Path	86	66	20		86	31.39
Dillon	365	295	40	30	342	125.23
Walterboro [1]						
Summerville	4			4	4	1.55
Less than 2,500 population	5,939	5,456	168	315	5,513	39.57

[1] Not available.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Grand total	$171,699	$65,010	$21,287	$98 45	$37.64	$13.54
State government	77,984	8,729	6,190	44.74	5 05	3.98
Counties	31,242	21,556	2,764	17.91	12.47	1.76
Cities and towns	43,562	26,747	[1] 11,282	85.15	50.10	31.47
School districts	16,484	7,554	1,051	[2]	[2]	[2]
Other civil divisions	2,427	424		[2]	[2]	
Abbeville	990	979	201	42.45	35.55	5.69
Aiken	909	467	161	19.06	10.04	3.82
Allendale [3]	595	285		44.76	17.67	
Anderson	2,660	3,507	422	32 56	44.91	5 70
Bamberg	208	193	48	13 81	8.92	2.52
Barnwell	444	351	126	20.92	15.18	3.70
Beaufort	672	392	53	30 80	17.55	[2]
Berkeley	383	113	18	17.02	5.01	.77
Calhoun	135	167	42	8.08	8.87	2.39
Charleston	12,198	7,877	4,158	120.71	69.47	46.83
Cherokee	1,593	1,167	185	48.27	41.78	6 68
Chester	1,406	1,076	315	44.21	31.26	10.60
Chesterfield	1,720	727	126	49.57	21.76	4.46
Clarendon	864	728	105	28 77	20.46	3.14
Colleton	[4] 600	234	35	[4] 25.83	7.83	.97
Darlington	1,735	1,260	275	41.51	31.56	7.28
Dillon	932	414	344	36.12	15.95	14.34
Dorchester	685	441	77	36.14	22.19	4.19
Edgefield	428	456	109	22.15	18.76	3.74
Fairfield	1,013	202	21	43.50	7.41	.70
Florence	3,258	1,785	393	52.13	32.94	10.34
Georgetown	989	547	204	45 58	25 16	9.17
Greenville	12,288	5,086	1,125	100.80	54.29	15.37
Greenwood	1,859	1,307	319	51.50	38.45	8.83
Hampton	422	201	23	24.47	10.24	[2]
Horry	949	351	52	23.37	10.61	1.84
Jasper	133	140	22	18.30	14.17	[2]
Kershaw	1,074	766	230	33 05	25.53	8.43
Lancaster	1,170	434	248	41.82	14 89	9 04
Laurens	2,361	1,509	422	56.09	35.24	9 84
Lee	692	341	131	28.72	12.54	4.95
Lexington	951	422	22	25 84	11.51	.65
McCormick [3]	530	278		46.20	16.66	
Marion	929	596	265	33.42	24.28	12.12
Marlboro	1,424	634	177	45.01	18.83	5.48
Newberry	2,609	1,030	224	75.23	28.76	6.22
Oconee	1,037	768	125	30.59	24.93	4.38
Orangeburg	2,814	1,876	231	44.06	27.91	3.92
Pickens	954	631	118	27.57	21.71	4 32
Richland	7,442	5,700	1,516	83.34	67.83	26.02
Saluda	504	119	74	27.77	5.30	3.43
Spartanburg	10,474	4,456	1,016	87.21	45.92	11.38
Sumter	3,453	2,310	304	74.90	52.24	7.53
Union	1,608	1,151	219	51.87	37.77	6.99
Williamsburg	794	624	77	22.74	16 10	1.94
York	2,717	2,090	727	50.41	40.78	14.64

[1] Includes only the debt of school districts outside of cities and towns having a population of 2,500 and over. Debt on account of schools in cities and towns with a population of 2,500 and over is included with city or town liabilities.
[2] Not computed.
[3] Organized since 1912.
[4] Exclusive of the city of Walterboro for which no report was received.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1932			1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property					
State total	$407,909	$211,901	$196,008	$436,000	$291,531	$233.89	$252.45	$185.42
Abbeville	4,752	2,454	2,298	5,803	6,028	203.75	210 69	170.95
Aiken	11,291	6,331	4,960	12,425	11,379	236.71	267.03	266.09
Allendale [1]	2,547	1,362	1,185	3,219		191 59	199 32	
Anderson	19,912	9,384	10,528	21,448	13,014	243.72	274 64	175.72
Bamberg	3,426	1,714	1,712	4,068	3,080	176.51	188.44	102 55
Barnwell	4,188	2,220	1,968	4,635	6,198	197.35	200 16	181.10
Beaufort	4,042	2,668	1,374	4,182	3,248	185.29	187.19	(2)
Berkeley	4,177	2,025	2,152	4,214	3,885	185 64	186.79	165.42
Calhoun	2,932	1,889	1,043	3,511	2,521	175.50	186.41	143.60
Charleston	34,476	22,024	12,452	40,515	25,601	341.18	357.34	288.36
Cherokee	9,061	3,341	5,717	9,282	5,537	274.58	332.35	199.58
Chester	10,167	3,710	6,457	9,426	7,022	319.69	273.91	236.51
Chesterfield	4,911	2,887	2,024	5,624	4,127	141.53	168.25	146 25
Clarendon	3,377	1,910	1,467	4,509	4,306	112.43	126.76	128.58
Colleton	4,382	2,541	1,841	5,529	3,992	169.71	184.92	110 81
Darlington	9,011	4,796	4,215	10,507	6,329	215.57	263 17	167.69
Dillon	4,942	3,181	1,761	5,604	3,707	191.55	215.84	157.08
Dorchester	4,029	2,427	1,602	4,428	3,186	212.54	222.95	173 06
Edgefield	3,631	2,187	1,444	4,277	4,404	187.88	176 09	150.87
Fairfield	7,861	1,973	5,888	7,316	5,143	337.57	260.38	174.67
Florence	11,083	7,095	4,588	12,844	7,619	186.93	236.97	200.45
Georgetown	3,864	2,753	1,111	5,425	4,119	178.06	240.81	184.96
Greenville	32,191	15,046	17,145	27,710	15,655	264.08	295.80	213.82
Greenwood	9,917	4,842	5,075	10,343	6,803	274.71	284.73	188.27
Hampton	3,629	1,971	1,658	4,750	3,351	210.46	242.18	(2)
Horry	4,149	2,614	1,535	4,166	3,069	102.19	124.77	108.92
Jasper	3,425	1,541	1,884	3,140	2,467	342.50	317 10	(2)
Kershaw	7,355	3,770	3,585	7,762	4,811	226.31	258.81	169.49
Lancaster	5,389	2,140	3,249	5,292	3,461	192 60	181.63	126.26
Laurens	9,385	4,054	5,331	10,160	7,056	222.95	237.27	164.45
Lee	4,243	3,098	1,145	5,954	3,424	176 09	218 77	129.08
Lexington	8,929	3,698	5,231	7,328	5,395	242.64	200.16	159.04
McCormick [1]	2,247	1,495	752	2,837		195.89	170.00	
Marion	4,441	2,577	1,864	5,321	3,706	159.75	216.98	169.08
Marlboro	6,013	3,809	2,204	9,411	4,858	190.08	279 32	150.20
Newberry	9,386	4,917	4,469	9,786	7,278	270.64	273.34	202.06
Oconee	6,025	2,628	3,397	6,619	4,799	177.73	214.99	168.12
Orangeburg	10,946	7,178	3,768	12,844	8,693	171.40	191.05	147 45
Pickens	7,331	3,131	4,200	7,208	4,027	211.88	247.88	147.04
Richland	29,957	18,196	11,761	29,201	18,352	335.46	347.47	315.08
Saluda	2,712	1,857	855	3,638	2,619	149.44	162.53	121.36
Spartanburg	36,774	17,268	19,506	32,745	19,216	306.19	337.42	215.23
Sumter	8,416	4,869	3,547	10,709	7,523	182.56	242 20	186.67
Union	8,260	2,138	6,122	9,511	6,922	266.45	311.95	220.86
Williamsburg	5,165	2,995	2,170	6,348	4,596	147.93	163.72	116.19
York	12,962	5,194	7,768	14,426	8,945	240.48	281.41	180.05

[1] Organized since 1912.
[2] Not computed, population not estimated.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX								AVERAGE TAX RATE PER $100 ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1932						1922	1912	1932	1922	1912
	Total	State	County	Cities and towns	School districts	Other civil divisions					
State total	[1] $27,379	[1] $2,755	$7,753	$5,565	$11,188	$118	$20,886	$6,899	$6.71	$4.79	$2.37
Abbeville	273	24	102	30	117	-------	256	145	5.71	4.41	2.41
Aiken	647	56	220	121	250	-------	459	164	5.73	3.69	1.44
Allendale [2]	183	13	56	22	92	-------	119	-------	7.18	3.70	-------
Anderson	1,201	100	398	187	516	-------	1,011	284	6.03	4.71	2.18
Bamberg	172	17	31	37	87	-------	164	66	5.02	4.03	2.14
Barnwell	218	21	42	28	127	-------	161	126	5.21	3.47	2.03
Beaufort	226	20	95	24	87	-------	162	58	5.59	3.87	1.79
Berkeley	212	20	69	2	121	-------	142	62	5.08	3.37	1.60
Calhoun	132	15	29	21	67	-------	122	54	4.50	3.47	2.14
Charleston	2,818	172	486	1,334	826	-------	2,820	849	8.17	6.96	3.32
Cherokee	543	45	197	81	220	-------	465	157	5.99	5.01	2.84
Chester	417	51	114	41	211	-------	422	148	4.10	4.48	2.11
Chesterfield	387	25	133	45	184	-------	277	103	7.88	4.93	2.50
Clarendon	237	17	108	22	90	-------	205	90	7.02	4.55	2.09
Colleton	305	22	91	21	168	-------	203	80	6.96	3.67	2.00
Darlington	573	45	140	127	261	-------	518	149	6.36	4.93	2.35
Dillon	294	25	69	53	147	-------	259	94	5.95	4.62	2.50
Dorchester	226	20	89	27	90	-------	188	73	5.61	4.25	2.29
Edgefield	235	18	97	28	92	-------	199	91	6.47	4.65	2.13
Fairfield	353	39	123	20	171	-------	232	86	4.49	3.17	1.67
Florence	717	58	176	184	299	-------	574	137	6.14	4.47	1.80
Georgetown	256	19	77	47	113	-------	241	94	6.63	4.44	2.28
Greenville	2,487	161	662	485	1,061	118	1,333	452	7.73	4.81	2.89
Greenwood	553	50	180	70	253	-------	416	171	5.58	4.02	2.51
Hampton	198	18	74	12	94	-------	163	67	5.46	3.43	2.00
Horry	360	21	86	27	226	-------	209	64	8.68	5.02	2.09
Jasper	159	17	58	6	78	-------	88	39	4.04	2.80	1.58
Kershaw	376	37	72	62	205	-------	322	119	5.11	4.15	2.47
Lancaster	300	27	102	35	136	-------	234	91	5.57	4.42	2.63
Laurens	654	47	236	110	261	-------	486	186	6.97	4.78	2.64
Lee	229	21	76	27	105	-------	223	80	5.40	3.75	2.34
Lexington	458	45	89	62	262	-------	306	118	5.13	4.18	2.19
McCormick [2]	126	11	54	13	48	-------	120	-------	5.61	4.23	-------
Marion	301	22	65	57	157	-------	251	93	6.78	4.72	2.51
Marlboro	388	30	141	80	137	-------	354	108	6.45	3.76	2.22
Newberry	662	47	256	117	242	-------	419	157	7.05	4.28	2.16
Oconee	435	30	154	44	207	-------	354	100	7.22	5.35	2.08
Orangeburg	754	55	269	117	313	-------	597	201	6.89	4.65	2.31
Pickens	472	37	127	75	233	-------	421	109	6.44	5.84	2.71
Richland	2,121	150	426	695	850	-------	1,873	465	7.08	6.41	2.53
Saluda	102	14	74	19	55	-------	128	57	5.97	3.52	2.18
Spartanburg	2,704	183	1,026	562	933	-------	1,469	466	7.35	4.49	2.43
Sumter	501	42	116	89	254	-------	515	169	5.95	4.81	2.25
Union	579	41	220	90	228	-------	393	160	7.01	4.13	2.31
Williamsburg	269	26	78	33	132	-------	244	92	5.21	3.84	2.00
York	790	65	167	176	382	-------	769	222	6.09	5.33	2.48

[1] Includes $716,668 levy on property of corporations, not distributable by counties.
[2] Organized since 1912.

SOUTH DAKOTA

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of South Dakota relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 69 counties, the 299 cities and towns, the 3,449 school districts, the 1,172 townships, and the 76 other civil divisions (drainage, irrigation, and levee districts), or a total of 5,066 political units that have power to levy taxes or incur debt.

The data for South Dakota were compiled from reports on file in the offices of the division of taxation and the State superintendent of public instruction, Pierre, S.Dak., and from reports received through correspondence.

Fiscal year.—For South Dakota the fiscal year reported for the State government is that ending June 30, 1932, while the statistics for the counties, the cities and towns, the school districts, the townships, and the other civil divisions are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of South Dakota on January 1, 1932, was 699,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1932.—The following statement discloses that for South Dakota the aggregate of revenue receipts is in excess of governmental costs, including those for capital outlays, by $1,793,100. This excess of revenue receipts over governmental costs was 11 percent for the cities and towns, 15.8 percent for the school districts, and 9.4 percent for the townships. For the State government and for the counties, governmental costs exceeded revenue receipts, the percent of excess being 6.2 for the State and 1.1 for the counties.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Percent of total	Total	Percent of total	Total	Percent of total	Total	Percent of total
Total	$52,079,927	100.0	$50,286,827	100.0	$51,086,516	100.0	$29,075,271	100.0
State government	17,329,915	33.3	18,412,374	36.6	15,509,571	30.4	4,865,236	16.2
Counties	10,316,576	19.8	10,435,049	20.8	6,203,404	12.3	6,715,341	22.4
Cities and towns	6,715,407	12.9	6,049,575	12.0	10,006,454	19.6	3,515,465	11.7
School districts	15,615,346	30.0	13,481,143	26.8	13,402,733	26.2	13,514,236	45.1
Townships	1,695,448	3.3	1,550,035	3.1	361,005	.7	1,227,413	4.1
Other civil divisions	407,235	.8	358,601	.7	5,543,349	10.9	137,580	.5

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of South Dakota and all subdivisions of the State amounted to $52,079,927, or an average of $74.51 for each person in the State. Of this amount $17,329,915 was for the State; $10,316,576 for the counties; $6,715,407 for the cities and towns; $15,615,346 for the school districts; $1,695,448 for the townships; and $407,235 for the other civil divisions. The revenues collected include $29,626,809, general property taxes; $254,730, special taxes; $33,904, poll taxes; $6,930,368, licenses and permits; $763,158. special assessments; $5,796,315, subventions, donations, and pension assessments; $1,932,276, interest, rents, and highway privileges; $2,719,279, earnings of public-service enterprises; $3,894.805, earnings of general departments; and $128,283, fines, forfeits, and escheats. Of the $5,796,315 classified as subventions, donations, and pension assessments, $3,928,701 represents subventions by the Federal Government to the State, principally for highways.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities and towns having a population of 2,500 and over.

The general property taxes of the State, the counties, and the cities and towns having a population of 2,500 and over amounted to $6,017,000 in 1912, $13,552,000 in 1922, and $14,217,872 in 1932, this being an increase of 4.9 percent from 1922 to 1932, and 136.3 percent from 1912 to 1932. Special taxes amounted to $10,000 in 1912, $268,000 in 1922, and $254,730 in 1932. Poll taxes amounted to $117,000 in 1912, $9,000 in 1922, and $10,570 in 1932. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to $456,000 in 1912, $1,067,000 in 1922, and $6,911,200 in 1932. Special assessments amounted to $398,000 in 1912, $304,000 in 1922, and $378,704 in 1932.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of South Dakota and all subdivisions of the State for 1932 amounted to $50,286,827, or an average expenditure of $71.94 per person. Of the total amount expended, $18,412,374 was disbursed by the State government; $10,435,049 by the counties; $6,049,575 by the cities and towns; $13,481,143 by the school districts; $1,550,085, by the townships; and $358,601 by the other civil divisions. The total comprises $32,845,533 for operation and maintenance of general departments; $2,145,009 for operation and maintenance of public-service enterprises; $4,559,441 for interest on debt; and $10,736,844 for outlays or permanent improvements.

Payments for operation and maintenance of general departments for the government of the cities and towns are not shown by departments in tables 3 and 4 for the reason that for the most part the reports secured for the cities and towns did not admit of this distribution. Payments for operation and maintenance of general departments for the government of the State, the counties, the school districts, and the other civil divisions are shown by departments in table 3. Expenditures for maintenance of schools, other than schools of the State government, may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data for South Dakota were limited to State, counties, and cities and towns or other incorporated places with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1932 the payments for operation and maintenance of general departments and public-service enterprises of the State, counties, and cities and towns having a population of 2,500 and over increased from $7,458,000 to

$19,544,227, or 162.1 percent; interest payments, from $399,000 to $3,387,274, or 748.9 percent; and outlay payments, from $1,942,000 to $9,717,204, or 400.4 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the cities and towns, the school districts, the townships, and the other civil divisions, by counties.

Table 6 presents for the individual cities and towns, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking fund assets, for the year 1932. The aggregate debt of the cities and towns in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1932, 1922, and 1912, covering the gross debt less sinking fund assets—total and per capita—of the government of the State, the counties, the cities and towns, the school districts, the townships, and the other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all the minor civil divisions of the county.

For 1932 the combined gross debt of South Dakota and all subdivisions of the State less sinking fund assets set aside to meet such debt was $51,086,516, or an average per capita of $73.09. In 1922 the average per capita was $78.09, and in 1912, $19.72.

Of the total debt reported for 1932, $15,509,571 was for the State government; $6,263,404 for the counties; $10,006,454 for the cities and towns; $13,402,733 for the school districts; $361,005 for the townships; and $5,543,349 for the other civil divisions.

The gross debt of the State government, less sinking fund assets, increased 0.5 percent from 1922 to 1932 and 4,091.8 percent from 1912 to 1932. Similar debt for all minor civil divisions combined increased 1.3 percent from 1922 to 1932 and 188.9 percent from 1912 to 1932.

ASSESSED VALUATIONS

All real and personal property in the State, all personal property of persons residing therein, the property of corporations, banks and banking companies, except such as is expressly exempted, is subject to taxation and is assessed at its true and full value in money, such value being determined by the assessors.

The territory of each county not included in any city, incorporated town, or organized civil township, constitutes an assessor's district, for which an assessor is elected for a term of 2 years. Each organized civil township also constitutes an assessor's district, for which an assessor may be elected or appointed. Each unorganized county having a population of not less than 500 persons is deemed an independent taxing district, for which an assessor is appointed for a term of 2 years. Each city or town constitutes an assessor's district, and each city or town assessor performs all duties in relation to the assessing of property for the purpose of levying municipal, county, school, and State taxes.

The assessed valuation of all property in South Dakota subject to levies of the general property tax, was $1,508,675,996 in 1932 as compared with $1,977,128,000 in 1922 and $354,279,000 in 1912. The per capita assessed valuation increased from $550.87 in 1912 to $3,053.97 in 1922, and decreased to $2,158.33 in 1932.

TAX LEVIES

The county treasurer is the collector of all taxes extended upon the county list, and all delinquent taxes for the State, county, city, town, township, school, or other purposes; this provision also applies to unorganized counties, the taxes therein being payable to the treasurer of the county to which the unorganized county is attached. All taxes become due on January 1 of the year following that in which they are assessed.

The total levies of the general property tax for the State and all subdivisions were $10,720,000 for 1912, $32,483,000 for 1922, and $29,975,271 for 1932, this being a per capita of $16.67, $50.18, and $42.88, respectively.

Of the total levies reported for 1932, $4,865,236 was for the State government; $6,715,341 for the counties; $3,515,465 for the cities and towns; $13,514,236 for the school districts; $1,227,413 for the townships; and $137,580 for the other civil divisions. The average rate of levy per $100 of the assessed valuation was $3.03 for 1912, $1.64 for 1922, and $1.99 for 1932.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
Grand total	699,000	$52,080	$74.51	[2] $36,848	$29,627	$34	$6,930	$763	$128	$5,782	$14	$1,933	$3,895	$2,719
State government	699,000	17,330	24.79	[2] 9,492	4,304		4,933		47	3,929	6	1,814	1,463	579
Counties	699,000	10,317	14.76	9,799	7,872		1,927		45	13		43	417	
Cities and towns	279,390	6,715	24.03	3,684	3,598	16	70	499	36	13	8	72	263	2,140
School districts		15,615	(3)	12,059	12,059					1,827			1,729	
Townships		1,696	(3)	1,675	1,661	14						1	20	
Other civil divisions		407	(3)	137	133	4		264				3	3	
ARMSTRONG	100	2	(3)	2	2									
County [4]	100	2	20.00	2	2									
School districts		(3)												
AURORA	7,139	359	50.29	285	270		15			19			53	2
County	7,139	96	13.45	92	77		15						4	
Cities and towns	1,700	46	27.06	25	25								19	2
School districts		176	(3)	128	128					19			29	
Townships		41	(3)	40	40								1	
Other civil divisions														
BEADLE	23,500	1,130	48.09	912	830		82	13	2	62		10	82	49
County	23,500	234	9.96	215	135		80		2			3	14	
Cities and towns	13,530	268	19.81	197	195		2	13				7	2	49
School districts		550	(3)	423	423					62			65	
Townships		78	(3)	77	77								1	
BENNETT	5,000	123	24.60	107	99		8			11			5	
County	5,000	59	11.80	59	51		8							
Cities and towns	720	4	5.56	4	4									
School districts		60	(3)	44	44					11			5	
Townships														

BON HOMME	11,737	464	39.53	373	329		44	3		31			48	9
County	11,737	163	13.89	154	111		43						9	
Cities and towns	4,398	84	19.10	69	68		1	3					3	9
School districts		217	(3)	150	150					31			36	
BROOKINGS	17,000	882	51.88	559	517	1	41	5	4	46		2	42	224
County	17,000	162	9.53	146	106		40		3			2	11	
Cities and towns	7,257	312	42.99	78	77		1	5	1				4	224
School districts		356	(3)	283	283					46			27	
Townships		52	(3)	52	51	1								
Other civil divisions														
BROWN	31,800	1,961	61.67	1,502	1,437		65	129	13	76		2	146	93
County	31,800	341	10.72	311	250		61		6			2	22	
Cities and towns	19,635	646	32.90	378	374		4	109	7	4			55	93
School districts		853	(3)	712	712					72			69	
Townships		101	(3)	101	101									
Other civil divisions		20	(3)					20						
BRULE	7,500	371	49.47	305	285		20	2		19		2	29	14
County	7,500	111	14.80	107	88		19						4	
Cities and towns	2,782	62	22.29	40	39		1	2				2	4	14
School districts		182	(3)	142	142					19			21	
Townships		16	(3)	16	16									
BUFFALO	2,000	83	41.50	66	63		3			5			12	
County	2,000	32	16.00	31	28		3						1	
School districts		50	(3)	34	34					5			11	
Townships		1	(3)	1	1									
BUTTE	8,900	650	73.03	501	482		19	64		22		5	39	19
County	8,900	270	30.34	262	243		19					1	7	
Cities and towns	2,879	73	25.36	48	48			2				1	3	19
School districts		235	(3)	187	187					22			26	
Townships		4	(3)	4	4									
Other civil divisions		68	(3)					62				3	3	
CAMPBELL	5,700	181	31.75	157	140		17			15			9	
County	5,700	65	11.40	60	43		17						5	
Cities and towns	1,190	8	6.72	8	8									
School districts		108	(3)	89	89					15			4	
Townships														
CHARLES MIX	16,800	618	36.79	530	498	1	31	1		40			39	8
County	16,800	228	13.57	222	191		31						6	
Cities and towns	4,648	50	10.76	41	41			1						8
School districts		302	(3)	229	229					40			33	
Townships		38	(3)	38	37	1								

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Includes $240,929, inheritance taxes, and $13,801, other special taxes, for State purposes only
[3] Not computed.
[4] Unorganized
[5] Included with Stanley County

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population[1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
CLARK	11,022	$569	$51.62	$471	$435		$36	$5	$2	$32		$1	$50	$8
County	11,022	169	15.33	155	120		35		2			1	11	
Cities and towns	3,084	48	15.56	35	34		1	4					1	8
School districts		297	(2)	227	227					32			38	
Townships		54	(2)	54	54									
Other civil divisions		1	(2)					1						
CLAY	10,200	613	60.10	426	400	$1	25	13	2	32		4	42	94
County	10,200	155	15.20	142	118		24		2			1	10	
Cities and towns	3,417	154	45.07	52	50	1	1					3	5	94
School districts		261	(2)	203	203					32			26	
Townships		30	(2)	29	29								1	
Other civil divisions		13	(2)					13						
CODINGTON	17,600	1,222	69.43	754	653	4	97	32	5	45		12	48	326
County	17,600	255	14.49	245	150		95					1	9	
Cities and towns	11,567	527	45.56	163	158	3	2	10	5	3		11	9	326
School districts		390	(2)	318	318					42			30	
Townships		28	(2)	28	27	1								
Other civil divisions		22	(2)					22						
CORSON	9,900	447	45.15	390	350		40			28			28	1
County	9,900	186	18.79	182	142		40						4	
Cities and towns	1,609	20	12.43	17	17								2	1
School districts		221	(2)	162	162					28			21	
Townships		30	(2)	29	29								1	
CUSTER	5,600	231	41.25	183	171	1	11	3		20		1	18	6
County	5,600	80	14.29	74	63		11					1	5	
Cities and towns	1,815	26	14.33	17	16	1		3						6
School districts		124	(2)	91	91					20			13	
Townships		1	(2)	1	1									

DAVISON	17,300	843	48 73	666	619	1	46	22	4	40		2	59	50
County	17,300	169	9.77	16	124		36		1			1	7	
Cities and towns	12,158	298	24.51	206	196		10	22	3	2		1	14	50
School districts		360	(2)	284	284					38			38	
Townships		16	(3)	16	15	1								
Other civil divisions														
DAY	14,606	620	42.45	533	496	1	36	1		34		2	40	10
County	14,606	197	13.49	190	156		34					1	6	
Cities and towns	4,878	62	12 71	50	48		2	1				1		10
School districts		324	(2)	256	256					34			34	
Townships		37	(3)	37	36	1								
DEUEL	8,732	381	43.63	335	304	1	30		1	26			16	3
County	8,732	149	17 06	141	112		29		1				7	
Cities and towns	2,486	25	10 06	22	21		1							3
School districts		176	(2)	141	141					26			9	
Townships		31	(3)	31	30	1								
DEWEY	6,800	313	46 03	239	214		25		1	15		1	51	6
County	6,800	106	15.59	102	77		25					1	3	
Cities and towns	1,514	16	10.57	9	9				1					6
School districts		186	(2)	123	123					15			48	
Townships		5	(4)	5	5									
DOUGLAS	7,300	302	41.37	256	235		21	11		19		1	14	1
County	7,300	121	16.58	118	97		21						3	
Cities and towns	1,997	29	14.52	25	25							1	2	1
School districts		114	(3)	86	86					19			9	
Townships		27	(3)	27	27									
Other civil divisions		11	(5)					11						
EDMUNDS	8,800	411	46 70	360	333	1	26		1	24			24	2
County	8,800	117	13.30	113	88		25		1				3	
Cities and towns	2,817	35	12.42	28	27		1						5	2
School districts		204	(2)	165	165					24			15	
Townships		55	(3)	54	53	1							1	
FALL RIVER	9,000	472	52 44	403	384		19	2		23		1	35	8
County	9,000	170	18 89	165	147		18					1	4	
Cities and towns	4,478	75	16 75	65	64		1	2						8
School districts		208	(2)	154	154					23			31	
Townships		19	(3)	19	19									
FAULK	7,000	421	60.14	358	330		28		1	21		1	32	8
County	7,000	160	22 86	153	125		28		1			1	5	
Cities and towns	2,253	33	14.65	25	25									8
School districts		187	(2)	140	140					1			26	
Townships		41	(1)	40	40								1	

[1] For an explanation of the population used in computing per capita figures, see text discu on, p.v.
[2] Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population[1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
GRANT	10,729	$481	$44.83	$409	$361	$1	$47	$2	$1	$25		$1	$29	$14
County	10,729	174	16 22	167	120		47		1				6	
Cities and towns	4,031	72	17 86	49	48	1		2		1		1	5	14
School districts		195	(2)	153	153					24			18	
Townships		40	(3)	40	40									
GREGORY	11,420	590	51 66	477	426		51	8	1	35			48	21
County	11,420	203	17.78	196	146		50		1				6	
Cities and towns	3,395	67	19.73	38	37		1	8						21
School districts		298	(3)	221	221					35			42	
Townships		22	(3)	22	22									
HAAKON	4,700	293	62.34	258	222		36	1		11		2	17	4
County	4,700	132	28.09	128	92		36					1	3	
Cities and towns	1,048	24	22 90	18	18			1				1		4
School districts		128	(3)	103	103					11			14	
Townships		9	(3)	9	9									
HAMLIN	8,300	365	43.98	295	278		17	2		30			30	8
County	8,300	126	15.18	118	102		16						8	
Cities and towns	2,638	38	14.40	29	28		1						1	8
School districts		182	(3)	131	131					30			21	
Townships		17	(3)	17	17									
Other civil divisions		2	(3)					2						
HAND	9,600	560	58.33	429	381		48			25		4	48	54
County	9,600	179	18.65	176	129		47					1	2	
Cities and towns	2,199	83	37.74	22	21		1					3	4	54
School districts		243	(3)	177	177					25			41	
Townships		55	(3)	54	54								1	

HANSON	6,131	305	49.75	258	224	1	33	1		19		1	24	2
County	6,131	128	20.88	123	90		33					1	4	
Cities and towns	1,533	19	12.39	15	15			1					1	2
School districts		141	(2)	104	104					19			18	
Townships		17	(2)	16	15	1							1	
HARDING	3,589	209	58 23	179	171		8			8		2	20	
County	3,589	108	30 09	103	95		8					1	4	
Cities and towns	161	1	6.21	1	1									
School districts		93	(2)	69	69					8			16	
Townships		7	(2)	6	6							1		
HUGHES	7,200	547	75.97	358	344		14	10	1	17			26	135
County	7,200	117	16.25	115	101		14						2	
Cities and towns	4,445	208	46.79	61	61			10	1				1	135
School districts		214	(2)	174	174					17			23	
Townships		8	(2)	8	8									
HUTCHINSON	14,000	464	33.14	393	313	2	78			39	$1		28	3
County	14,000	169	12 07	164	86		78						5	
Cities and towns	4,355	47	10.79	38	37	1					1		5	3
School districts		217	(2)	160	160					39			18	
Townships		31	(2)	31	30	1								
HYDE	3,800	200	52.63	159	151		8			22		1	12	6
County	3,800	79	20.79	63	55		8			13			3	
Cities and towns	1,034	14	13.54	7	7							1		6
School districts		89	(2)	71	71					9			9	
Townships		18	(2)	18	18									
JACKSON	2,700	[6] 181	(2)	152	147		5			7		1	15	6
County	2,700	[6] 64	(2)	61	56		5					1	2	
Cities and towns	934	15	16.06	9	9									6
School districts		92	(2)	72	72					7			13	
Townships		10	(2)	10	10									
JERAULD	5,816	313	53.82	239	225	1	13		1	19			27	27
County	5,816	90	15.47	85	72		13		1				4	
Cities and towns	2,087	43	20.60	15	15								1	27
School districts		160	(2)	119	119					19			22	
Townships		20	(2)	20	19	1								
JONES	3,200	205	64 06	183	161		22			9			13	
County	3,200	64	20.00	63	41		22						1	
Cities and towns	788	11	13.96	10	10								1	
School districts		105	(2)	86	86					9			10	
Townships		25	(2)	24	24								1	

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Not computed.
[6] Includes revenue receipts of Washabaugh County.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
KINGSBURY	12,800	$659	$51.48	$516	$488	----	$28	$4	$1	$33	----	----	$61	$44
County	12,800	177	13.83	168	141	----	27	----	1	----	----	----	8	----
Cities and towns	4,820	115	23.86	63	62	----	1	4	----	----	----	----	4	44
School districts	----	321	(3)	239	239	----	----	----	----	33	----	----	49	----
Townships	----	46	(3)	46	46	----	----	----	----	----	----	----	----	----
Other civil divisions	----	----	----	----	----	----	----	----	----	----	----	----	----	----
LAKE	12,400	705	56.85	472	444	----	28	32	2	41	----	$2	61	95
County	12,400	139	11.21	128	101	----	27	----	1	----	----	1	9	----
Cities and towns	5,331	159	29.83	47	46	----	1	10	1	----	----	1	5	95
School districts	----	346	(3)	259	259	----	----	----	----	41	----	----	46	----
Townships	----	39	(3)	38	38	----	----	----	----	----	----	----	1	----
Other civil divisions	----	22	(3)	----	----	----	----	22	----	----	----	----	----	----
LAWRENCE	14,100	888	62.98	726	692	$3	31	13	5	37	----	10	68	29
County	14,100	278	19.72	252	223	----	29	----	4	----	----	2	20	----
Cities and towns	10,459	209	19.98	139	134	3	2	13	1	----	----	8	19	29
School districts	----	399	(3)	333	333	----	----	----	----	37	----	----	29	----
Townships	----	2	(3)	2	2	----	----	----	----	----	----	----	----	----
LINCOLN	13,900	573	41.22	481	447	1	33	2	----	39	----	1	37	13
County	13,900	186	13.38	176	144	----	32	----	----	----	----	1	9	----
Cities and towns	4,632	63	13.60	48	47	----	1	1	----	----	----	----	1	13
School districts	----	271	(3)	205	205	----	----	----	----	39	----	----	27	----
Townships	----	52	(3)	52	51	1	----	----	----	----	----	----	----	----
Other civil divisions	----	1	(3)	----	----	----	----	1	----	----	----	----	----	----
LYMAN	6,335	356	56.20	309	297	----	12	----	1	17	----	----	28	1
County	6,335	153	24.15	145	133	----	12	----	1	----	----	----	7	----
Cities and towns	1,290	17	13.18	15	15	----	----	----	----	----	----	----	1	1
School districts	----	162	(3)	125	125	----	----	----	----	17	----	----	20	----
Townships	----	24	(3)	24	24	----	----	----	----	----	----	----	----	----

McCOOK	10,400	450	43.27	373	331		42		1	33			35	8
County	10,400	139	13.37	131	89		42		1				7	
Cities and towns	3,499	58	16.58	48	48								2	8
School districts		227	(2)	168	168					33			26	
Townships		26	(2)	26	26									
McPHERSON	9,000	324	36.00	258	233	1	24	2		31		1	19	13
County	9,000	109	12.11	105	81		24					1	3	
Cities and towns	2,244	42	18.72	26	25	1		2					1	13
School districts		166	(2)	121	121					31			14	
Townships		7	(2)	6	6								1	
MARSHALL	9,540	446	46.75	368	336		32	12		26			30	10
County	9,540	153	16.04	150	118		32						3	
Cities and towns	2,756	37	13.43	24	24								3	10
School districts		211	(2)	161	161					26			24	
Townships		33	(2)	33	33									
Other civil divisions		12	(2)					12						
MEADE	11,800	561	47.54	470	420		50	16	2	28		1	26	18
County	11,800	251	21.27	245	196		49		1			1	4	
Cities and towns	2,354	59	25.06	29	28		1	10	1				1	18
School districts		232	(2)	183	183					28			21	
Townships		13	(2)	13	13									
Other civil divisions		6	(2)					6						
MELLETTE	5,500	157	28.55	134	107		27			11			12	
County	5,500	72	13.09	68	41		27						4	
Cities and towns	728	3	4.12	3	3									
School districts		69	(2)	50	50					11			8	
Townships		13	(2)	13	13									
MINER	8,376	374	44.65	300	262	2	36			21		2	27	24
County	8,376	108	12.89	104	68		36					1	3	
Cities and towns	2,400	48	20.00	22	21	1						1	1	24
School districts		182	(2)	138	138					21			23	
Townships		36	(2)	36	35	1								
MINNEHAHA	52,300	2,991	57.19	2,147	2,002		145	163	14	105	$2	29	197	334
County	52,300	596	11.40	551	432		119		5			5	35	
Cities and towns	39,506	1,110	28.10	590	564		26	107	9		2	24	44	334
School districts		1,154	(2)	934	934					105			115	
Townships		75	(2)	72	72								3	
Other civil divisions		56	(2)					56						
MOODY	9,603	433	45.09	368	345	1	22	7		28		1	27	2
County	9,603	149	15.52	143	121		22						6	
Cities and towns	3,187	26	8.16	22	22							1	1	2
School districts		222	(2)	174	174					28			20	
Townships		29	(2)	29	28	1								
Other civil divisions		7	(2)					7						

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed *in thousands*]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
PENNINGTON	21,300	[7] $1,288	(3)	$1,001	$954	----	$47	$76	$4	$54	$5	$2	$80	$66
County	21,300	[7] 358	(3)	351	306	----	45	----	1	----	----	2	4	----
Cities and towns	12,221	336	$27.49	174	172	----	2	76	3	3	5	----	9	66
School districts	----	572	(3)	454	454	----	----	----	----	51	----	----	67	----
Townships	----	22	(3)	22	22	----	----	----	----	----	----	----	----	----
PERKINS	8,800	432	49 09	355	338	----	17	10	----	24	----	1	27	15
County	8,800	167	18.98	161	144	----	17	----	----	----	----	1	5	----
Cities and towns	1,508	40	26. 53	15	15	----	----	10	----	----	----	----	----	15
School districts	----	196	(3)	151	151	----	----	----	----	24	----	----	21	----
Townships	----	29	(3)	28	28	----	----	----	----	----	----	----	1	----
POTTER	6,000	280	46.67	224	211	----	13	10	2	18	----	----	20	6
County	6,000	114	19.00	110	98	----	12	----	1	----	----	----	3	----
Cities and towns	2,330	36	15.45	19	18	----	1	10	1	----	----	----	----	6
School districts	----	130	(2)	95	95	----	----	----	----	18	----	----	17	----
ROBERTS	15,782	603	38 21	501	473	----	28	2	2	42	----	2	42	12
County	15,782	229	14. 51	209	182	----	27	----	2	----	----	2	16	----
Cities and towns	4,278	62	14. 49	49	48	----	1	----	----	----	----	----	1	12
School districts	----	263	(3)	196	196	----	----	----	----	42	----	----	25	----
Townships	----	47	(3)	47	47	----	----	----	----	----	----	----	----	----
Other civil divisions	----	2	(3)	----	----	----	----	2	----	----	----	----	----	----
SANBORN	7,326	379	51. 73	313	292	----	21	9	----	22	----	----	34	1
County	7,326	132	18. 02	127	106	----	21	----	----	----	----	----	5	----
Cities and towns	2,078	28	13. 47	26	26	----	----	----	----	----	----	----	1	1
School districts	----	181	(3)	131	131	----	----	----	----	22	----	----	28	----
Townships	----	29	(3)	29	29	----	----	----	----	----	----	----	----	----
Other civil divisions	----	9	(3)	----	----	----	----	9	----	----	----	----	----	----

SHANNON	4,400	38	8 64	26	23		3			11			1	
County [4]	4,400	14	3.18	14	11		3							
School districts		24	(3)	12	12					11			1	
SPINK	15,304	769	50.25	641	613	$1	27	6	2	32		2	53	33
County	15,304	226	14.77	212	185		27		1			1	12	
Cities and towns	5,739	115	20.04	77	76	1		1	1			1	2	33
School districts		374	(3)	304	304					32			38	
Townships		49	(3)	48	48								1	
Other civil divisions		5	(3)					5						
STANLEY	2,381	[8] 186	(3)	167	162		5			5			11	3
County	2,381	91	38.22	89	84		5						2	
Cities and towns	683	16	23.43	12	12								1	3
School districts		[8] 75	(3)	62	62					5			8	
Townships		4	(3)	4	4									
SULLY	4,000	224	56.00	183	174		9			12			17	12
County	4,000	92	23.00	90	81		9						2	
Cities and towns	836	22	26.32	9	9								1	12
School districts		109	(3)	83	83					12			14	
Townships		1	(3)	1	1									
TODD	6,400	96	15.00	82	75		7			12			2	
County [4]	6,400	37	5.78	36	29		7						1	
School districts		59	(3)	46	46					12			1	
TRIPP	12,800	592	46.25	487	462		25	29		36			40	
County	12,800	207	16.17	201	177		24						6	
Cities and towns	3,215	78	24.26	49	48		1	29						
School districts		272	(3)	203	203					36			33	
Townships		35	(3)	34	34								1	
TURNER	14,900	708	47.52	575	533	5	37	18	2	49			34	30
County	14,900	143	9.60	138	102		36		1				4	
Cities and towns	5,719	120	20.98	69	68		1	18	1				2	30
School districts		259	(3)	183	183					49			27	
Townships		49	(3)	48	47	1							1	
Other civil divisions		137	(3)	137	133	4								
UNION	11,500	527	45.83	375	349		26	3	2	27		3	44	73
County	11,500	167	14.52	153	127		26		2			1	11	
Cities and towns	3,640	111	30.49	32	32			3				2	1	73
School districts		220	(3)	161	161					27			32	
Townships		29	(3)	29	29									
Other civil divisions														

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. V.
[3] Not computed.
[4] Unorganized.
[7] Includes revenue receipts of Washington County.
[8] Includes revenue receipts of Armstrong County schools.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
WALWORTH	8,800	$435	$49.43	$375	$358	$2	$15	$2	$1	$21		$1	$12	$23
County	8,800	137	15.57	132	117		15		1			1	3	
Cities and towns	4,986	83	16.65	58	56	2		2						23
School districts		215	(3)	185	185					21			9	
WASHABAUGH	2,700	23	(3)	16	16					6			1	
County [4]	2,700	(9)												
School districts		23	(3)	16	16					6			1	
WASHINGTON	1,900	12	(3)	3	3					5			4	
County [4]	1,900	(10)												
School districts		12	(3)	3	3					5			4	
YANKTON	16,800	717	42.68	529	492	1	36	17		46		2	75	48
County	16,800	204	12.14	189	154		35					1	14	
Cities and towns	7,126	170	23.86	102	100	1	1	4				1	15	48
School districts		308	(3)	218	218					46			44	
Townships		22	(3)	20	20								2	
Other civil divisions		13						13						
ZIEBACH	4,100	142	34.63	117	111		6			10			9	6
County	4,100	59	14.39	58	52		6						1	
Cities and towns	365	9	24.66	3	3									6
School districts		73	(3)	55	55					10			8	
Townships		1	(3)	1	1									

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[3] Not computed.
[4] Unorganized.
[9] Included in revenue receipts of Jackson County.
[10] Included in revenue receipts of Pennington County

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Revenue receipts expressed in thousands]

CITY OR TOWN	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
Grand total	279,390	$6,715	$24.03	$3,684	$3,598	$16	$70	$499	$36	$13	$8	$72	$263	$2,140
30,000 population and over	34,400	1,029	29.91	543	518	-------	25	104	8	-------	-------	22	42	310
Sioux Falls	34,400	1,029	29.91	543	518	-------	25	104	8	-------	-------	22	42	310
8,000 to 30,000 population	61,100	1,956	32.01	1,033	1,011	3	19	230	18	12	5	19	86	553
Aberdeen	16,800	588	35.00	348	345	-------	3	109	7	4	-------	-------	54	66
Huron	11,400	238	20.88	169	167	-------	2	13	-------	-------	-------	7	-------	49
Mitchell	11,300	287	25.40	198	188	-------	10	22	3	2	-------	1	14	47
Rapid City	11,200	323	28.84	162	160	-------	2	76	3	3	5	-------	9	65
Watertown	10,400	520	50.00	156	151	3	2	10	5	3	-------	11	9	326
2,500 to 8,000 population	38,574	1,271	32.95	527	512	8	7	45	5	-------	-------	13	44	637
Yankton	6,072	149	24.54	87	85	1	1	4	-------	-------	-------	1	14	43
Lead	5,733	97	16.92	77	73	3	1	5	1	-------	-------	3	11	-------
Brookings	4,376	289	66.04	58	57	-------	1	5	1	-------	-------	-------	1	224
Madison	4,289	147	34.27	36	35	-------	1	10	1	-------	-------	1	5	94
Pierre	3,659	197	53.84	50	50	-------	-------	10	1	-------	-------	-------	1	135
Mobridge	3,464	66	19.05	46	44	2	-------	2	-------	-------	-------	-------	-------	18
Hot Springs	2,908	50	17.19	48	47	-------	1	2	-------	-------	-------	-------	-------	-------
Vermillion	2,850	140	49.12	46	44	1	1	-------	-------	-------	-------	3	4	87
Redfield	2,664	62	23.27	38	37	1	-------	1	1	-------	-------	1	-------	21
Deadwood	2,559	74	28.92	41	40	-------	1	6	-------	-------	-------	4	8	15
Less than 2,500 population	145,316	2,459	16.92	1,581	1,557	5	19	120	5	1	3	18	91	640

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in *thousands*]

COUNTY AND OTHER CIVIL DIVISIONS[a]	GOVERNMENTAL-COST PAYMENTS														
			Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
Grand total	$50,237	$71.94	$32,848											$2,145	$4,559	$10,737
State government	18,412	26.34	8,564	$890	$351	$303	$1,688	$1,020	$3,449	$16	$25	$630	$192	595	2,672	6,581
Counties	10,435	14.93	7,770	2,610	347	259	1,825	1,238	430		1		1,060		374	2,291
Cities and towns	6,050	21.65	[1] 2,855											1,550	642	1,003
School districts	13,481	(2)	11,903						11,903						806	772
Townships	1,550	(2)	[1] 1,495												16	39
Other civil divisions	359	(2)	259		117							142			49	51
ARMSTRONG	3	(2)	3													
County [3]	3	30.00	3	3												
School districts	(4)															
AURORA	368	51.55	285											16	8	59
County	100	14.01	74	23	4	1	30	7	5				4			26
Cities and towns	39	22.94	16											16	4	3
School districts	194	(2)	161						161						3	30
Townships	35	(2)	34												1	
BEADLE	1,173	49 91	959											34	70	110
County	362	15.40	307	76	6	12	111	48	10				44		13	42
Cities and towns	240	17.74	122											34	30	54
School districts	509	(2)	470						470						27	12
Townships	62	(2)	60													2
BENNETT	94	18.80	67												12	15
County	69	13.80	52	21	2		15	2	4				8		9	8
Cities and towns	3	4.17	3													
School districts	22	(2)	12						12						3	7

BON HOMME	495	42.17	444												5	24	22
County	225	19.17	207	35	4	3	129	21	7				8				18
Cities and towns	56	12.73	36												5	15	
School districts	214	(2)	201						201							9	4
BROOKINGS	836	49.18	595												137	21	83
County	200	11.76	170	42	9	1	67	27	10				14				30
Cities and towns	256	35.28	72												137	5	42
School districts	332	(2)	305						305							16	11
Townships	48	(2)	48														
BROWN	1,629	51.23	1,350												48	80	151
County	331	10.41	298	100	21	14	22	83	12				46			2	31
Cities and towns	418	21.29	280												48	37	43
School districts	758	(2)	676						676							35	47
Townships	91	(2)	85													4	2
Other civil divisions	31	(2)	1									1				2	28
BRULE	341	45.47	275												17	16	33
County	100	13.33	75	28	6	1	18	11	5				6				25
Cities and towns	53	19.05	24												17	9	3
School districts	171	(2)	160						160							7	4
Townships	17	(2)	16														1
BUFFALO	73	36.50	65													2	6
County	35	17.50	30	11	3		5	1	3				7				5
School districts	37	(2)	34						34							2	1
Townships	1	(2)	1														
BUTTE	501	56.29	356												8	80	57
County	206	23.15	128	51	3	1	31	25	6				11			36	42
Cities and towns	73	25.36	41												8	18	6
School districts	147	(2)	114						114							25	8
Townships	4	(2)	2													1	1
Other civil divisions	71	(2)	71									71					
CAMPBELL	172	30.18	142												1	3	26
County	79	13.86	56	23	2	1	5	5	6				14				23
Cities and towns	7	5.88	6												1		
School districts	86	(2)	80						80							3	3
CHARLES MIX	565	33.63	472												9	33	51
County	182	10.83	137	50	6	3	16	37	8				17			5	40
Cities and towns	48	10.33	28												9	11	
School districts	303	(2)	276						276							16	11
Townships	32	(2)	31													1	

[1] Not available by departments.
[2] Not computed.
[3] Unorganized.
[4] Included with Stanley County.

« Omission from table 3 of any civil division listed in tables 1 or 5 indicates no payments reported for such division.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
CLARK	$529	$47.99	$439										$7	$21	$62
County	181	16 42	128	$33	$7	$2	$28	$30	$8				$20		53
Cities and towns	40	12 97	25											7	4	4
School districts	261	(2)	244						244						14	3
Townships	46	(2)	41												3	2
Other civil divisions	1	(2)	1									$1				
CLAY	602	59.02	443											74	19	66
County	156	15.29	111	28	4	4	39	19	7				10			45
Cities and towns	180	52.68	103											74	3	
School districts	227	(2)	207						207						16	4
Townships	23	(2)	22													1
Other civil divisions	16	(2)														16
CODINGTON	1,263	71.76	724											184	81	274
County	286	16.25	207	54	6	5	63	40	6				33		8	71
Cities and towns	585	50.57	151											184	52	198
School districts	341	(2)	316						316						21	4
Townships	27	(2)	26													1
Other civil divisions	24	(2)	24									24				
CORSON	337	34.04	239											1	53	44
County	161	16.26	94	41	3	2	14	13	6				15		27	40
Cities and towns	19	11.81	17											1	1	
School districts	133	(2)	104						104						25	4
Townships	24	(2)	24													

CUSTER	263	46.96	181												7	14	61
County	132	23.57	70	28	2	4	13	12	7				4		5	57
Cities and towns	23	12.67	11												7	5	
School districts	108	(2)	100						100							4	4
Townships																	
DAVISON	732	42.31	556												36	52	88
County	173	10.00	134	56	3	3	20	34	6				12				39
Cities and towns	241	19.82	123												36	37	15
School districts	301	(2)	282						282							15	4
Townships	17	(2)	17														
Other civil divisions																	
DAY	577	39.50	487												10	16	61
County	202	13.83	150	41	9	4	28	28	8				32				52
Cities and towns	58	11.89	45												10	3	
School districts	284	(2)	262						262							13	9
Townships	33	(2)	30														3
DEUEL	350	40.08	293												3	14	40
County	129	14.77	91	28	5	2	20	12	6				18			4	34
Cities and towns	24	9.65	19												3	2	
School districts	165	(2)	154						154							8	3
Townships	32	(2)	29														3
DEWEY	140	20.59	71												8	43	18
County	93	13.68	59	25	2	2	15	7	4				4			17	17
Cities and towns	16	10.57	4												8	4	
School districts	26	(2)	3						3							22	1
Townships	5	(2)	5														
DOUGLAS	299	40.96	230												1	15	53
County	122	16.71	71	26	2	1	18	10	6				8			2	49
Cities and towns	31	15.52	26												1	4	
School districts	109	(2)	103						103							5	1
Townships	25	(2)	25														
Other civil divisions	12	(2)	5											5		4	3
EDMUNDS	399	45.34	350												2	25	22
County	127	14.43	94	32	5	1	12	12	6				26			14	19
Cities and towns	32	11.36	27												2	3	
School districts	187	(2)	176						176							8	3
Townships	53	(2)	53														
FALL RIVER	411	45.67	295												5	59	52
County	156	17.33	120	47	4	2	34	13	8				12			24	12
Cities and towns	73	16.30	45												5	18	5
School districts	164	(2)	112						112							17	35
Townships	18	(2)	18														

[2] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
FAULK	$454	$64.86	$337											$8	$16	$93
County	133	19.00	115	$41	$7	$3	$11	$28	$7				$18			18
Cities and towns	29	12.87	16											8	5	
School districts	253	(2)	167						167						11	75
Townships	39	(2)	39													
GRANT	417	38.87	347											13	15	42
County	149	13.89	120	36	5	2	22	19	8				28			29
Cities and towns	48	11.91	18											13	12	5
School districts	183	(2)	173						173						3	7
Townships	37	(2)	36													1
GREGORY	517	45.27	374											17	46	80
County	248	21.72	168	41	5	1	39	16	5				61		4	76
Cities and towns	60	17.87	34											17	9	
School districts	190	(2)	153						153						33	4
Townships	19	(2)	19													
HAAKON	363	77.23	299											7	10	47
County	215	45.74	170	134	4	1	15	6	6				4		4	41
Cities and towns	17	16.22	6											7	4	
School districts	121	(2)	113						113						2	6
Townships	10	(2)	10													
HAMLIN	336	40.48	278											9	17	32
County	110	13.25	80	24	2		13	16	6				19		1	29
Cities and towns	34	12.89	20											9	5	
School districts	173	(2)	161						161						11	1
Townships	17	(2)	15													2
Other civil divisions	2	(3)	2									$2				

HAND	571	59.48	478											51	11	31	
County	214	22.29	188	88	4	7	15	20	9				45			26	
Cities and towns	77	35.02	21											51	5		
School districts	228	(2)	217						217						6	5	
Townships	52	(2)	52														
HANSON	264	43.06	238											2	7	17	
County	96	15.66	88	24	2	1	24	8	4				25			8	
Cities and towns	19	12.39	14											2	3		
School districts	132	(2)	119						119						4	9	
Townships	17	(2)	17														
HARDING	177	49.32	150												11	16	
County	86	23.96	78	27	2		23	6	4				16		8		
Cities and towns	1	6.21	1														
School districts	85	(2)	66						66						3	16	
Townships	5	(2)	5														
HUGHES	549	76.25	272											184	51	42	
County	145	20.14	108	36	4	2	27	16	3				20		1	36	
Cities and towns	227	51.07	12											184	31		
School districts	170	(2)	145						145						19	6	
Townships	7	(2)	7														
HUTCHINSON	406	29.00	332											2	22	50	
County	150	10.71	106	41	4	1	28	13	8				11			44	
Cities and towns	33	7.58	23											2	8		
School districts	195	(2)	175						175						14	6	
Townships	28	(2)	28														
HYDE	191	50.26	179											1	6	5	
County	76	20.00	72	21	5	1	20	16	7				2			4	
Cities and towns	10	9.67	9											1			
School districts	87	(2)	80						80						6	1	
Townships	18	(2)	18														
JACKSON	[3] 148	(2)	109											4	21	11	
County	[3] 73	(2)	52	19	2		24	1	4				2		14	7	
Cities and towns	16	17.13	5											4	4	3	
School districts	48	(2)	41						41						6	1	
Townships	11	(2)	11														
JERAULD	291	50.03	230											22	14	25	
County	84	14.44	67	34	3		15	9	4				2			17	
Cities and towns	36	17.25	13											22	1		
School districts	155	(2)	134						134						13	8	
Townships	16	(2)	16														

[2] Not computed.
[3] Includes governmental-cost payments of Washabaugh County.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
JONES	$182	$56.88	$161											$9	$12
County	66	20.63	55	$17	$7	$1	$21	$3	$3				$3		11
Cities and towns	7	8.88	4											3	
School districts	80	(2)	73						73					6	1
Townships	29	(2)	29												
KINGSBURY	599	46.80	475											$33	33	58
County	148	11.56	131	33	5	3	38	31	7				14			17
Cities and towns	118	24.48	39											33	13	33
School districts	297	(2)	271						271						20	6
Townships	36	(2)	34													2
Other civil divisions																
LAKE	709	57.18	570											58	53	28
County	182	14.68	182	35	4	3	89	23	8				20			
Cities and towns	144	27.01	55											58	7	24
School districts	332	(2)	292						292						36	4
Townships	37	(2)	37													
Other civil divisions	14	(2)	4										$4		10	
LAWRENCE	780	55.32	540											29	62	149
County	212	15.04	140	50	7	6	17	39	4				17		32	40
Cities and towns	200	19.12	118											29	5	48
School districts	366	(2)	280						280						25	61
Townships	2	(2)	2													

LINCOLN	550	39.57	415											17	28	90
County	184	13.24	102	31	4	2	17	28	9				11			82
Cities and towns	75	16.19	44											17	12	2
School districts	245	(1)	228						228						14	3
Townships	39	(1)	35												1	3
Other civil divisions	7	(1)	6										6		1	
LYMAN	400	63.14	298											1	25	76
County	210	33.15	125	33	27	1	42	10	7				5		12	73
Cities and towns	14	10.85	9											1	4	
School districts	149	(1)	138						138						9	2
Townships	27	(1)	26													1
MCCOOK	410	39 42	346											8	24	32
County	111	10.67	96	29	4	2	18	16	8				19			15
Cities and towns	53	15.15	30											8	7	8
School districts	219	(1)	193						193						17	9
Townships	27	(1)	27													
MCPHERSON	260	28.89	215											9	12	24
County	80	8 89	60	24	3	2	11	6	7		$1		6			20
Cities and towns	30	13.37	15											9	6	
School districts	143	(1)	133						133						6	4
Townships	7	(1)	7													
MARSHALL	455	47.69	352											7	22	74
County	187	19 60	116	37	8	3	30	14	8				16		2	69
Cities and towns	37	13 43	26											7	4	
School districts	186	(1)	179						170						14	2
Townships	36	(1)	32												1	3
Other civil divisions	9	(1)	8										8		1	
MEADE	432	36.61	295											19	14	104
County	231	19.58	133	60	6	1	18	21	11				16			98
Cities and towns	55	23.36	31											19	1	4
School districts	129	(1)	114						114						13	2
Townships	11	(1)	11													
Other civil divisions	6	(1)	6										6			
MELLETTE	110	20.00	96												8	6
County	71	12.91	66	23	2	2	21	3	4				11			5
Cities and towns	2	2.75	1												1	
School districts	27	(1)	20						20						6	1
Townships	10	(1)	9												1	
MINER	420	50 14	359											28	10	23
County	162	19.34	145	22	2	64	18	7	5				27			17
Cities and towns	46	19.17	16											28	1	1
School districts	176	(1)	163						163						9	4
Townships	36	(1)	35													1

[1] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
MINNEHAHA	$2,790	$53.35	$1,913										$158	$87	$632
County	538	10.29	477	$155	$16	$28	$135	$97	$11				$35		61
Cities and towns	1,056	26.73	438										158	76	384
School districts	1,117	(2)	927						927					5	185
Townships	72	(2)	69											1	2
Other civil divisions	7	(2)	2									$2		5	
MOODY	383	39.88	321										3	28	31
County	120	12.50	92	33	3	2	24	12	7				11	1	27
Cities and towns	27	8 47	21										3	3	
School districts	202	(2)	175						175					23	4
Townships	27	(2)	27												
Other civil divisions	7	(2)	6									6		1	
PENNINGTON	[3] 925	(2)	612										20	156	137
County	[3] 358	(2)	208	89	7	12	21	32	10				37	55	95
Cities and towns	274	22.42	185										20	58	11
School districts	270	(2)	196						196					43	31
Townships	23	(2)	23												
PERKINS	397	45.11	267										9	31	90
County	151	17.16	103	38	6	1	27	11	9				11	14	34
Cities and towns	37	24.54	16										9	7	5
School districts	188	(2)	128						128					9	51
Townships	21	(2)	20											1	
POTTER	283	47.17	225										4	32	22
County	131	21.83	92	39	4	1	11	11	4				22	19	20
Cities and towns	29	12.45	19										4	6	
School districts	123	(2)	114						114					7	2

ROBERTS	557	35.29	460												11	13	73
County	234	14.83	168	41	6	7	62	25	9				18				66
Cities and towns	52	12.16	35												11	6	
School districts	226	(2)	213						213							6	7
Townships	43	(2)	42													1	
Other civil divisions	2	(2)	2										2				
SANBORN	318	43 41	263												2	19	34
County	111	15.15	78	24	3	1	14	16	8				12				33
Cities and towns	21	10.11	15												2	4	
School districts	154	(2)	143						143							10	1
Townships	23	(2)	23														
Other civil divisions	9	(2)	4										4			5	
SHANNON	32	7.27	22													2	8
County [3]	14	3.18	5	4				1								2	7
School districts	18	(2)	17						17								1
SPINK	754	49.27	581												34	25	114
County	249	16.27	149	54	8	5	22	36	7				17				100
Cities and towns	93	16.20	47												34	10	2
School districts	364	(2)	345						345							15	4
Townships	44	(2)	40														4
Other civil divisions	4	(2)															4
STANLEY	[7] 143	(2)	113												5	19	6
County	84	35.28	67	24	3	2	17	4	5				12			11	6
Cities and towns	18	26.35	11												5	2	
School districts	[7] 38	(2)	32						32							6	
Townships	3	(2)	3														
SULLY	213	53.25	173												13	5	22
County	87	21.75	66	23	5	2	13	6	5				12				21
Cities and towns	21	25.12	8												13		
School districts	104	(2)	98						98							5	1
Townships	1	(2)	1														
TODD	93	14.53	85													8	
County [3]	37	5.78	37	7			28	1					1				
School districts	56	(2)	48						48							8	
TRIPP	491	38.36	377												15	49	50
County	170	13.28	115	48	18	2	3	16	11				17			17	38
Cities and towns	70	21.77	36												15	14	5
School districts	220	(2)	195						195							18	7
Townships	31	(2)	31														
TURNER	746	50.07	572												33	29	112
County	166	11.14	106	34	4	5	2	12	8				41				60
Cities and towns	146	25.53	54												33	12	47
School districts	259	(2)	252						252							4	3
Townships	45	(2)	43														2
Other civil divisions	130	(2)	117		117											13	

[2] Not computed.
[3] Unorganized.
[6] Includes governmental-cost payments of Washington County.
[7] Includes governmental-cost payments of Armstrong County schools.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
UNION	$503	$43.74	$371										$50	$12	$70
County	164	14.26	110	$35	$7	$4	$30	$21	$7				$6			54
Cities and towns	96	26.37	33											50	7	6
School districts	218	(2)	203						203						5	10
Townships	25	(2)	25													
WALWORTH	320	36.36	255											18	14	33
County	119	13.52	83	30	4	2	14	23	4				6		4	32
Cities and towns	65	13.04	40											18	7	
School districts	136	(2)	132						132						3	1
WASHABAUGH	4	(2)													4	
County [3]	(3)															
School districts	4	(2)													4	
WASHINGTON	7	(2)	6													1
County [3]	(3)															
School districts	7	(2)	6						6							1
YANKTON	642	38.21	513										29	23	77
County	189	11.25	131	49	5	5	15	39	10				8			58
Cities and towns	132	18.52	78											29	13	12
School districts	290	(2)	282						282						3	5
Townships	24	(2)	22													2
Other civil divisions	7	(2)													7	
ZIEBACH	131	31.95	87											4	20	20
County	80	19.51	54	21	2	2	18	3	5				3		7	19
Cities and towns	10	27.40	5											4	1	
School districts	39	(2)	26						26						12	1
Townships	2	(2)	2													

[2] Not computed. [3] Unorganized. [8] Included in governmental-cost payments of Jackson County. [9] Included in governmental-cost payments of Pennington County.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR TOWN	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public service enterprises	Interest	Outlays
Grand total	$6,050	$21.65	$2,855	$1,550	$642	$1,003
30,000 population and over	976	28.37	402	136	66	372
Sioux Falls	976	28.37	402	136	66	372
8,000 to 30,000 population	1,642	26.87	797	296	202	347
Aberdeen	365	21.73	262	27	33	43
Huron	209	18.33	96	34	27	52
Mitchell	230	20.35	118	32	37	43
Rapid City	262	23.39	178	19	54	11
Watertown	576	55.38	143	184	51	198
2,500 to 8,000 population	1,183	30.67	467	517	73	126
Yankton	113	18.61	71	24	10	8
Lead	95	16.57	77	----	----	18
Brookings	235	53.70	52	137	4	42
Madison	134	31.24	49	56	5	24
Pierre	217	59.31	4	184	20	----
Mobridge	50	14.43	29	15	6	----
Hot Springs	53	18.23	35	----	14	4
Vermillion	167	58.60	98	68	1	----
Redfield	52	19.52	31	17	4	----
Deadwood	67	26.18	21	16	----	30
Less than 2,500 population	2,249	15.48	1,189	601	301	158

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS [a]	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	$92,520	$79,404	$6,536	$6,580	$51,087	$73.09
State government [1]	51,432	50,422	----	1,010	15,510	22.19
Counties	7,434	6,418	----	1,016	6,263	8.96
Cities and towns	12,078	10,248	1,141	689	10,006	35.81
School districts	15,585	11,978	----	3,607	13,403	(1)
Townships	390	144	----	246	361	(1)
Other civil divisions	5,601	194	5,395	12	5,544	(1)
ARMSTRONG	----	----	----	----	----	----
County [2]	----	----	----	----	----	----
School districts	----	----	----	----	----	----
AURORA	155	149	1	5	131	18.35
County	----	----	----	----	44	25.88
Cities and towns	62	62	----	----	81	(1)
School districts	87	85	----	2	5	(1)
Townships	5	2	----	3	1	(1)
Other civil divisions	1	----	1	----		

[1] Not computed. [2] Unorganized.

[a] Omission from table 5 of any civil division listed in tables 1 or 3 indicates no debt reported for such division.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
BEADLE	$1,324	$1,250	$22	$52	$1,112	$47 32
County	220	220			156	6 64
Cities and towns	585	561	22	2	530	39 17
School districts	513	469		44	420	(1)
Townships	6			6	6	(1)
BENNETT	276	178		98	276	55 20
County	179	173		6	179	35 80
Cities and towns	3			3	3	4 17
School districts	94	5		89	94	(1)
Townships						
BON HOMME	452	396	30	26	370	31 52
County						
Cities and towns	269	234	30	5	209	47 52
School districts	183	162		21	161	(1)
BROOKINGS	362	355		7	297	17 47
County						
Cities and towns	75	74		1	35	4 82
School districts	284	281		3	259	(1)
Townships	3			3	3	(1)
Other civil divisions						
BROWN	1,398	1,129	215	54	1,077	33 87
County	34	31		3	25	79
Cities and towns	709	502	180	27	558	28 42
School districts	564	553		11	407	(1)
Townships	56	43		13	52	(1)
Other civil divisions	35		35		35	
BRULE	273	233		40	240	32 00
County						
Cities and towns	145	130		15	114	40 98
School districts	126	103		23	124	(1)
Townships	2			2	2	(1)
BUFFALO	30	18		12	30	15 00
County						
School districts	30	18		12	30	(1)
Townships						
BUTTE	6,242	1,285	4,720	237	6,029	677 42
County	723	723			543	61 01
Cities and towns	325	271	27	27	322	111 84
School districts	492	291		201	462	(1)
Townships	9			9	9	(1)
Other civil divisions	4,693		4,693		4,693	(1)
CAMPBELL	74	60		14	66	11 58
County						
Cities and towns	7	6		1	7	5 88
School districts	67	54		13	59	(1)
Townships						
CHARLES MIX	673	576	12	85	587	34 94
County	110	110			73	4 35
Cities and towns	234	183	12	39	203	48 67
School districts	319	283		36	301	(1)
Townships	10			10	10	(1)
CLARK	343	332	2	9	256	23 23
County						
Cities and towns	76	75		1	59	19 13
School districts	208	203		5	158	(1)
Townships	57	54		3	37	(1)
Other civil divisions	2		2		2	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
CLAY	$409	$392	----	$17	$315	$30 88
County	----	----	----	----	----	----
Cities and towns	43	43	----	----	25	7. 32
School districts	366	349	----	17	290	(1)
Townships	----	----	----	----	----	----
Other civil divisions	----	----	----	----	----	----
CODINGTON	1,570	1,555	----	15	1,382	78. 52
County	185	185	----	----	162	9 20
Cities and towns	1,059	1,056	----	3	927	80 14
School districts	325	314	----	11	292	(1)
Townships	1	----	----	1	1	(1)
Other civil divisions	----	----	----	----	----	----
CORSON	1,040	780	----	260	988	99 80
County	522	522	----	----	522	52. 73
Cities and towns	36	19	----	17	34	21. 13
School districts	470	236	----	234	420	(1)
Townships	12	3	----	9	12	(1)
CUSTER	249	189	$19	41	194	34. 64
County	85	85	----	----	52	9. 29
Cities and towns	88	55	19	14	84	46. 28
School districts	76	49	----	27	58	(1)
Townships	----	----	----	----	----	----
DAVISON	1,039	1,004	20	15	947	54. 74
County	----	----	----	----	----	----
Cities and towns	750	734	16	----	674	55. 44
School districts	283	270	----	13	267	(1)
Townships	2	----	----	2	2	(1)
Other civil divisions	4	----	4	----	4	(1)
DAY	344	327	----	17	297	20. 33
County	----	----	----	----	----	----
Cities and towns	61	60	----	1	44	9. 02
School districts	278	267	----	11	248	(1)
Townships	5	----	----	5	5	(1)
DEUEL	264	257	----	7	228	26. 11
County	65	65	----	----	41	4. 70
Cities and towns	45	41	----	4	36	14. 48
School districts	154	151	----	3	151	(1)
Townships	----	----	----	----	----	----
DEWEY	925	536	20	369	704	112. 35
County	320	307	----	13	248	36. 47
Cities and towns	99	37	20	42	94	62. 09
School districts	506	192	----	314	422	(1)
Townships	----	----	----	----	----	----
DOUGLAS	308	216	76	16	254	34. 79
County	50	50	----	----	38	5. 21
Cities and towns	71	67	----	4	55	27. 54
School districts	108	99	----	9	87	(1)
Townships	3	----	----	3	2	(1)
Other civil divisions	76	----	76	----	72	(1)
EDMUNDS	288	282	----	6	241	27. 39
County	80	80	----	----	71	8. 07
Cities and towns	66	66	----	----	56	19. 88
School districts	140	136	----	4	112	(1)
Townships	2	----	----	2	2	(1)
FALL RIVER	1,086	946	----	140	921	102. 33
County	512	479	----	33	383	42. 56
Cities and towns	270	254	----	16	251	56. 05
School districts	302	213	----	89	285	(1)
Townships	2	----	----	2	2	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
FAULK	$326	$292	----	$34	$266	$38.00
County	----	----	----	----	----	----
Cities and towns	84	83	----	1	69	30.63
School districts	231	209	----	22	186	(1)
Townships	11	----	----	11	11	(1)
GRANT	293	161	$126	6	239	22.28
County	----	----	----	----	----	----
Cities and towns	218	92	126	----	160	41.93
School districts	75	69	----	6	70	(1)
Townships	----	----	----	----	----	----
GREGORY	1,013	737	26	250	909	79.60
County	122	80	----	42	118	10.33
Cities and towns	317	268	26	23	272	80.12
School districts	569	386	----	183	514	(1)
Townships	5	3	----	2	5	(1)
HAAKON	225	161	----	64	196	41.70
County	100	75	----	34	107	22.77
Cities and towns	72	65	----	7	47	44.85
School districts	44	21	----	23	42	(1)
Townships	----	----	----	----	----	----
HAMLIN	312	294	11	7	264	31.81
County	25	25	----	----	25	3.01
Cities and towns	88	77	11	----	72	27.20
School districts	196	192	----	4	164	(1)
Townships	3	----	----	3	3	(1)
HAND	222	193	----	29	186	19.38
County	9	----	----	9	9	.94
Cities and towns	99	94	----	5	83	37.74
School districts	113	99	----	14	93	(1)
Townships	1	----	----	1	1	(1)
HANSON	201	188	2	11	185	30.17
County	----	----	----	----	----	----
Cities and towns	44	40	2	2	34	22.18
School districts	157	148	----	9	151	(1)
Townships	----	----	----	----	----	----
HARDING	248	172	----	76	168	46.81
County	145	145	----	----	82	22.85
Cities and towns	1	----	----	1	1	6.21
School districts	100	27	----	73	83	(1)
Townships	2	----	----	2	2	(1)
HUGHES	791	659	7	125	708	98.33
County	22	22	----	----	18	2.50
Cities and towns	457	359	7	91	415	93.36
School districts	311	278	----	33	274	(1)
Townships	1	----	----	1	1	(1)
HUTCHINSON	419	396	----	23	280	20.00
County	----	----	----	----	----	----
Cities and towns	147	141	----	6	100	22.96
School districts	266	253	----	13	174	(1)
Townships	6	2	----	4	6	(1)
HYDE	110	109	----	1	103	27.11
County	----	----	----	----	----	----
Cities and towns	8	8	----	----	1	.97
School districts	102	101	----	1	102	(1)
Townships	----	----	----	----	----	----
JACKSON	448	313	----	135	435	161.11
County	226	226	----	----	221	81.85
Cities and towns	92	57	----	35	89	95.29
School districts	125	27	----	98	120	(1)
Townships	5	3	----	2	5	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
JERAULD	$318	$268		$50	$299	$51.41
County	41			41	41	7.05
Cities and towns	86	85		1	80	38.33
School districts	190	183		7	177	(1)
Townships	1			1	1	(1)
JONES	170	107		63	136	42.50
County						
Cities and towns	50	39		11	32	40.61
School districts	109	68		41	93	(1)
Townships	11			11	11	(1)
KINGSBURY	623	582	$27	14	539	42.11
County						
Cities and towns	289	262	27		270	56.02
School districts	326	320		6	261	(1)
Townships	8			8	8	(1)
LAKE	954	813	93	48	867	69.92
County						
Cities and towns	243	243			240	45.02
School districts	612	567		45	528	(1)
Townships	6	3		3	6	(1)
Other civil divisions	93		93		93	(1)
LAWRENCE	1,170	1,056	17	97	1,021	72.41
County	657	655		2	601	42.62
Cities and towns	80	32	17	31	66	6.31
School districts	433	369		64	354	(1)
Townships						
LINCOLN	406	320	65	21	294	21.15
County						
Cities and towns	151	96	49	6	110	23.75
School districts	224	209		15	154	(1)
Townships	15	15			14	(1)
Other civil divisions	16		16		16	(1)
LYMAN	411	316		95	304	47.99
County	181	130		51	102	16.10
Cities and towns	64	57		7	64	49.61
School districts	161	129		32	133	(1)
Townships	5			5	5	(1)
MCCOOK	450	419		31	338	32.50
County						
Cities and towns	122	118		4	50	14.29
School districts	325	301		24	285	(1)
Townships	3			3	3	(1)
MCPHERSON	240	201	17	31	222	24.67
County						
Cities and towns	126	104	17	5	118	52.58
School districts	120	94		26	101	(1)
Townships	3	3			3	(1)
MARSHALL	423	335	18	70	370	38.78
County	22	8		14	22	2.31
Cities and towns	134	118		16	120	43.54
School districts	245	208		37	207	(1)
Townships	4	1		3	3	(1)
Other civil divisions	18		18		18	(1)
MEADE	678	192	75	411	631	53.47
County	229			229	229	19.41
Cities and towns	95	69	26		76	32.29
School districts	295	123		172	267	(1)
Townships	10			10	10	(1)
Other civil divisions	49		49		49	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES. 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
MELLETTE	$535	$11		$524	$532	$96.73
County	345			345	345	62.73
Cities and towns	12			12	12	16.48
School districts	165	11		154	162	(1)
Townships	13			13	13	(1)
MINER	178	162		16	161	19.22
County						
Cities and towns	12	12			8	3.33
School districts	165	150		15	152	(1)
Townships	1			1	1	(1)
MINNEHAHA	1,480	1,269	$136	75	1,174	22.45
County						
Cities and towns	1,231	1,149	19	63	939	23.77
School districts	121	120		1	109	(1)
Townships	11			11	11	(1)
Other civil divisions	117		117		115	(1)
MOODY	415	386	19	10	300	37.49
County	10	10			10	1.04
Cities and towns	56	55		1	54	16.94
School districts	329	321		8	276	(1)
Townships	1			1	1	(1)
Other civil divisions	19		19		19	(1)
PENNINGTON	2,716	2,048	222	446	2,003	94.04
County	1,022	1,022			812	38.12
Cities and towns	731	488	222	21	506	41.40
School districts	952	538		414	674	(1)
Townships	11			11	11	(1)
PERKINS	724	433	59	232	717	81.48
County	377	286		91	377	42.84
Cities and towns	114	55	59		114	75.60
School districts	202	89		113	197	(1)
Townships	31	3		28	29	(1)
POTTER	212	154	56	2	205	34.17
County	6	6			4	.67
Cities and towns	92	36	56		88	37.77
School districts	114	112		2	113	(1)
ROBERTS	233	203	5	25	168	10.65
County						
Cities and towns	117	110		7	87	20.34
School districts	95	86		9	60	(1)
Townships	16	7		9	16	(1)
Other civil divisions	5		5		5	(1)
SANBORN	317	194	90	33	280	38.22
County						
Cities and towns	75	62		13	61	29.36
School districts	145	132		13	122	(1)
Townships	7			7	7	(1)
Other civil divisions	90		90		90	(1)
SHANNON	19			19	19	4.32
County [2]	14			14	14	3.18
School districts	5			5	5	(1)
SPINK	394	356	25	13	282	18.43
County						
Cities and towns	155	129	25	1	81	14.11
School districts	236	226		10	198	(1)
Townships	3	1		2	3	(1)
Other civil divisions						

[1] Not computed. [2] Unorganized.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
STANLEY	$464	$296	----	$168	$151	$189 42
County	216	216	----	----	216	90.72
Cities and towns	110	44	----	66	103	150.81
School districts	135	36	----	99	129	(1)
Townships	3	----	----	3	3	(1)
SULLY	144	130	----	14	116	29.00
County	3	----	----	3	3	.75
Cities and towns	32	32	----	----	29	34.69
School districts	109	98	----	11	84	(1)
Townships	----	----	----	----	----	----
TODD	224	41	----	183	221	35.00
County [2]	36	----	----	36	36	5.63
School districts	188	41	----	147	188	(1)
TRIPP	1,071	855	$76	140	900	70.31
County	330	330	----	----	254	19.84
Cities and towns	370	289	76	5	288	89.58
School districts	363	235	----	128	350	(1)
Townships	8	1	----	7	8	(1)
TURNER	632	504	61	64	507	34.03
County	----	----	----	----	----	----
Cities and towns	266	217	32	17	220	38 47
School districts	120	93	----	27	92	(1)
Townships	8	----	----	8	8	(1)
Other civil divisions	238	194	32	12	187	(1)
UNION	281	250	17	14	209	18.17
County	----	----	----	----	----	----
Cities and towns	172	152	17	3	105	28 85
School districts	109	98	----	11	104	(1)
Townships	----	----	----	----	----	----
Other civil divisions	----	----	----	----	----	----
WALWORTH	488	430	1	57	375	42.61
County	55	55	----	----	----	----
Cities and towns	110	109	1	----	95	19.05
School districts	323	266	----	57	280	(1)
WASHABAUGH	108	24	----	84	104	38.52
County [2]	----	----	----	----	----	----
School districts	108	24	----	84	104	(1)
WASHINGTON	5	----	----	5	5	2.63
County [2]	----	----	----	----	----	----
School districts	5	----	----	5	5	(1)
YANKTON	477	322	145	10	472	28.10
County	----	----	----	----	----	----
Cities and towns	272	272	----	----	268	37.61
School districts	59	50	----	9	58	(1)
Townships	1	----	----	1	1	(1)
Other civil divisions	145	----	145	----	145	(1)
ZIEBACH	387	185	----	202	351	85.61
County	147	97	----	50	124	30 24
Cities and towns	6	----	----	6	6	16 44
School districts	233	88	----	145	220	(1)
Townships	1	----	----	1	1	(1)

[1] Not computed. [2] Unorganized

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR TOWN	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	$12,076	$10,248	$1,141	$689	$10,006	$35 61
30,000 population and over	1,067	1,018	1	48	846	24.59
Sioux Falls	1,067	1,018	1	48	846	24.59
8,000 to 30,000 population	3,576	3,113	440	23	2,989	48.92
Aberdeen	637	434	180	23	517	30.77
Huron	487	465	22	----	448	39.30
Mitchell	748	732	16	----	672	59.38
Rapid City	659	437	222	----	436	38.93
Watertown	1,045	1,045	----	----	916	88.08
2,500 to 8,000 population	1,259	1,124	33	102	1,103	28.59
Yankton	240	240	----	----	238	39 20
Lead	----	----	----	----	----	----
Brookings	48	48	----	----	13	2.97
Madison	184	184	----	----	182	42.43
Pierre	427	330	7	90	398	108.77
Mobridge	102	101	1	----	92	26.56
Hot Springs	188	176	----	12	170	58.46
Vermillion	10	10	----	----	10	3.51
Redfield	60	35	25	----	----	----
Deadwood	----	----	----	----	----	----
Less than 2,500 population	6,176	4,993	667	516	5,008	34.88

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Grand total	$51,087	$50,554	$12,685	$73.09	$78.09	$19.72
State government	15,510	15,431	370	22.19	23.84	.58
Counties	6,263	6,512	3,591	8.96	9.92	5.58
Cities and towns	10,006	12,403	6,179	35.81	48.62	31.50
School districts	13,403	15,373	[1] 2,393	(2)	(2)	(2)
Townships	361	702	152	(2)	(2)	(2)
Other civil divisions	5,544	133	----	(2)	(2)	----
Armstrong [3]	----	----	----	----	----	----
Aurora	131	82	41	18.35	10.89	6.07
Beadle	1,112	1,231	401	47.32	61.04	21.95
Bennett	276	50	17	55.20	21.05	173.02
Bon Homme	370	300	91	31.52	24.05	8.08
Brookings	207	818	287	17.47	49.22	19.50
Brown	1,077	1,650	747	33.87	54.18	25.50
Brule	240	336	121	32.00	45.94	17.79
Buffalo	30	84	10	15.00	48.02	6.02
Butte	6,029	1,299	450	677.42	178.23	70.40

[1] Includes only the debt of school districts outside of cities and towns having a population of 2,500 and over. Debt on account of schools in cities and towns with a population of 2,500 and over is included with city or town liabilities.
[2] Not computed.
[3] Unorganized.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Campbell	$66	$34	$20	$11.58	$6.33	$3.76
Charles Mix	587	676	302	34.94	40.70	17.80
Clark	256	376	64	23.23	33.56	5.22
Clay	315	350	128	30.88	35.31	15.08
Codington	1,382	1,638	207	78.52	95.33	13.09
Corson	988	850	129	99.80	101.05	38 46
Custer	194	174	253	34.01	44.55	50.29
Davison	917	1,225	406	54.74	82.82	31.27
Day	297	408	181	20.33	26.51	12.03
Deuel	228	386	61	26.11	42.83	7.52
Dewey	704	501	91	112 35	87.16	70.98
Douglas	254	260	51	34 79	36.40	7.45
Edmunds	241	692	73	27.39	81.27	8.50
Fall River	921	425	408	102.33	60.88	44.71
Faulk	266	218	113	38.00	38.49	14.58
Grant	239	221	121	22.28	20.06	11.34
Gregory	900	948	415	79.60	74.63	25 02
Haakon [4]	196	205	----	41 70	44 55	----
Hamlin	264	464	66	31.81	56.56	8.24
Hand	186	241	61	19.38	26.76	6.76
Hanson	185	256	27	30 17	41.34	4.00
Harding	168	370	62	46 81	93 50	11.53
Hughes	708	534	676	98.33	93 55	95.01
Hutchinson	250	269	75	20.00	19 51	6.02
Hyde	103	254	141	27.11	76.72	36.21
Jackson [4]	435	284	----	161.11	114.76	----
Jerauld	299	378	71	51.41	56.87	12.04
Jones [4]	136	159	----	42.50	53.02	----
Kingsbury	539	586	106	42.11	45.59	7.92
Lake	867	1,058	169	69 92	83.50	15 09
Lawrence	1,021	653	753	72.41	50 15	37.13
Lincoln	294	368	54	21.15	25.89	4.19
Lyman	304	527	185	47.99	79.92	13.71
McCook	338	255	151	32 50	25.28	15.27
McPherson	222	274	42	24.67	34.53	6 09
Marshall	370	516	104	38.78	51.59	11.92
Meade	631	361	327	53.47	38.52	21.60
Mellette	532	386	59	96.73	87.66	34.45
Miner	161	305	32	19.22	34.73	3.94
Minnehaha	1,174	2,339	1,277	22 45	51.08	40.55
Moody	360	468	45	37.49	46.71	5.15
Pennington	2,003	1,598	490	94.04	124.94	33.38
Perkins	717	585	302	81.48	73.19	20.82
Potter	205	145	82	34.17	33 07	16.52
Roberts	168	541	213	10.65	31.96	13.49
Sanborn	280	313	113	38.22	38.16	15.42
Shannon [3]	10	----	----	4.32	.08	----
Spink	282	751	254	18 43	47.04	14.04
Stanley	451	396	315	189.42	136.18	16.26
Sully	116	122	74	29.00	41.55	27.51
Todd [3]	224	98	----	35.00	33.34	----
Tripp	900	1,464	214	70.31	113.39	25.71
Turner	507	522	96	34.03	34.51	6.83
Union	209	292	32	18.17	26.06	3.00
Walworth	375	814	144	42.61	90.94	19.66
Washabaugh [3]	104	16	----	38 52	13.64	----
Washington [3]	5	3	----	2.63	1 95	----
Yankton	472	445	250	28.10	28.21	18.81
Ziebach	351	246	65	85.61	57.29	(5)

[3] Unorganized. [4] Organized since 1912. [5] Not computed; population not estimated.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1932			1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property					
State total	[1] $1,508,676	[2] $1,135,413	[3] $373,263	[4] $1,977,128	[5] $354,279	$2,158.33	$3,053.97	$550.87
Armstrong [6]	362	171	191	446		3,620.00	5,948.47	
Auroia	21,306	17,415	3,891	31,933	5,018	2,984.45	4,240.79	734 03
Beadle	52,843	39,533	13,310	65,550	10,144	2,248.64	3,249 22	555.03
Bennett	5,054	3,727	1,327	3,128	326	1,010.80	1,306.78	3,401.28
Bon Homme	32,397	26,497	5,900	42,275	7,041	2,760.25	3,474 56	624.08
Brookings	39,425	30,987	8,438	52,346	8,383	2,319.12	3,149 76	570.16
Brown	67,355	48,036	19,319	95,511	18,145	2,118.08	3,136.86	619 18
Brule	19,670	15,506	4,164	27,298	4,999	2,622.67	3,729.28	735.98
Buffalo	3,876	3,353	523	6,084	1,089	1,938 00	3,478.66	685.49
Butte	12,236	8,249	3,987	13,493	3,079	1,371.83	1,850.94	482.08
Campbell	10,272	8,028	2,244	12,872	3,096	1,802 11	2,419.16	565.34
Charles Mix	31,846	26,562	5,284	43,711	7,781	1,895.66	2,632.41	458.26
Clark	28,115	22,725	5,720	41,314	7,395	2,580.75	3,689.72	606.79
Clay	27,206	21,870	5,336	36,256	5,202	2,667.25	3,662.98	610.85
Codington	36,030	24,188	11,842	44,262	8,612	2,017.16	2,576.07	544.36
Corson	12,083	5,757	6,326	12,687	2,200	1,220.51	1,517.27	658.29
Custer	7,929	4,359	3,570	7,567	1,881	1,415.89	1,936.83	374.55
Davison	31,149	22,336	8,813	36,662	6,404	1,800.52	2,479.35	493.75
Day	32,047	24,560	7,487	43,377	7,660	2,194.10	2,815.79	508.65
Deuel	21,043	16,963	4,080	29,434	5,117	2,409.87	3,264.96	629.52
Dewey	6,832	3,709	3,063	7,858	1,157	1,004.71	1,368.20	1,010.50
Douglas	16,668	13,040	3,628	22,629	3,843	2,283 29	3,166.69	561.02
Edmunds	20,391	14,568	5,823	25,826	5,854	2,317.16	3,034.44	685.16
Fall River	12,843	6,939	5,904	14,441	3,318	1,427.00	2,067.37	363 31
Faulk	18,296	13,434	4,862	25,519	5,879	2,613.71	3,961.36	758.98
Grant	25,077	18,796	6,281	35,052	5,753	2,337.31	3,178.50	538 05
Gregory	20,676	16,582	4,094	31,869	5,207	1,810.51	2,509.39	313.98
Haakon [7]	13,777	10,447	3,330	18,169		2,931.28	3,953.27	
Hamlin	18,356	14,449	3,907	25,754	4,764	2,211.57	3,139.92	597.53
Hand	25,093	20,589	4,504	37,881	7,425	2,613.85	4,203.88	828.98
Hanson	19,257	15,721	3,536	27,955	4,168	3,140.92	4,507.41	626.24
Harding	8,300	5,812	2,488	9,100	1,760	2,312.62	2,302.03	325 50
Hughes	14,683	9,409	5,274	16,643	4,940	2,039.31	2,914.18	694.58
Hutchinson	42,857	34,961	7,896	57,308	8,809	3,061.21	4,160 90	707.26
Hyde	10,096	7,907	2,189	14,659	3,381	2,656.84	4,422.05	867 94
Jackson [7]	6,776	4,052	2,724	8,544		2,509.63	3,456 48	
Jerauld	15,059	12,116	2,943	21,849	3,547	2,589 24	3,285 06	603.71
Jones [7]	8,054	5,467	2,587	10,840		2,516.88	3,608.59	
Kingsbury	33,567	26,235	7,332	48,265	7,593	2,622.42	3,751.63	565.14
Lake	31,471	24,616	6,855	41,494	6,814	2,537.98	3,278.89	607.17
Lawrence	28,153	17,800	10,353	30,951	8,954	1,996.07	2,375 53	441.55
Lincoln	38,909	30,608	8,301	52,970	7,638	2,799.21	3,731.30	592.51
Lyman	14,062	10,045	4,017	19,166	8,605	2,219.73	2,907.90	636 57
McCook	28,874	23,370	5,504	40,568	6,220	2,776.35	4,019.37	629.46
McPherson	14,916	11,462	3,454	19,294	4,952	1,657.33	2,429.63	713.24
Marshall	19,998	15,736	4,262	30,394	4,670	2,096.23	3,039.05	537.04
Meade	16,954	11,811	5,143	18,652	5,197	1,436.78	1,991.21	342.96
Mellette	5,965	4,629	1,336	6,339	540	1,084.55	1,439.04	317 92
Miner	22,532	17,923	4,609	33,459	4,910	2,690.07	3,806.46	595.46
Minnehaha	102,858	74,322	28,536	109,176	16,489	1,966.69	2,383.70	523.74

[1] Includes $13,704,669, value of rural credits land not taxed for State purposes; also $434,327, value of private car lines, taxed for State purposes only, not distributable by counties.
[2] Includes $13,704,669, value of rural credits land, not taxed for State purposes.
[3] Includes $434,327, value of private car lines, taxed for State purposes only, not distributable by counties.
[4] Includes $308,712, value of property of certain public-service corporations, taxed for State purposes only, not distributable by counties.
[5] Includes $866,762, value of property in unorganized counties, not distributable by counties
[6] Unorganized.
[7] Organized since 1912.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912—*Continued*

[Total expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1932			1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property					
Moody	$27,211	$22,113	$5,098	$30,501	$5,890	$2,833.59	$3,945.79	$668.16
Pennington	31,206	18,101	13,105	27,882	6,961	1,465.07	2,180.33	474.29
Perkins	14,887	11,331	3,556	17,398	5,287	1,691.70	2,176.71	364.27
Potter	12,167	9,211	2,956	15,820	3,624	2,027.83	3,610.14	712.56
Roberts	20,228	23,389	5,839	40,713	6,813	1,851.98	2,404.80	432.05
Sanborn	18,928	14,589	4,338	29,008	4,479	2,583.67	3,536.70	613.18
Shannon [6]	929	580	349	1,649		211.14	823 47	
Spink	44,994	34,950	10,044	70,925	12,997	2,940.02	4,498.01	718.46
Stanley	9,152	7,029	2,123	12,915	9,063	3,843.76	4,441.21	467.08
Sully	11,882	9,870	2,012	16,045	3,808	2,970 50	5,481.65	1,408.39
Todd [6]	4,672	3,520	1,152	4,177		730 00	1,419.65	
Tripp	10,397	15,252	4,145	26,545	3,304	1,515.39	2,056.44	396.99
Turner	40,885	31,323	9,562	54,789	8,094	2,743.96	3,619.77	575.82
Union	28,794	23,326	5,468	38,732	5,565	2,503.83	3,456.10	528.80
Walworth	15,215	9,565	5,650	17,917	4,016	1,728 98	2,005.22	546.54
Washabaugh [6]	2,065	1,492	573	2,074		764.81	1,778.99	
Washington [6]	907	720	187	1,222		477.37	803.22	
Yankton	36,971	28,351	8,620	45,811	7,232	2,200.65	2,904 19	544.06
Ziebach	4,828	3,264	1,564	4,841	420	1,177.56	1,127.69	(8)

[6] Unorganized.

[8] Not computed; population not estimated.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX									AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1932							1922	1912	1932	1922	1912
	Total	State	County	Cities and towns	School districts	Townships	Other civil divisions					
State total	[1] $29,975	[1] $4,865	$6,715	$3,516	$13,514	$1,227	$138	[2] $32,483	[3] $10,720	$1.99	$1.64	$3.03
Armstrong [4]	3	1	1		1			4		.83	.90	
Aurora	303	69	52	21	140	21		367	126	1.42	1.15	2.51
Beadle	990	166	113	217	453	41		1,206	290	1.87	1.84	2.86
Bennett	150	17	67	5	61			71	15	2.97	2.27	4.60
Bon Homme	456	106	98	70	182			441	189	1.41	1.04	2.68
Brookings	619	127	131	44	282	35		709	236	1.57	1.35	2.82
Brown	1,491	216	210	308	702	55		1,643	521	2.21	1.72	2.87
Brule	317	62	64	38	140	13		387	155	1.61	1.42	3.10
Buffalo	71	12	17		41	1		87	26	1.83	1.43	2.39
Butte	469	40	179	41	204	5		352	122	3.83	2.61	3.96
Campbell	210	33	65	7	104	1		199	75	2.04	1.55	2.42
Charles Mix	618	106	142	61	279	30		626	275	1.94	1.43	3.53
Clark	509	93	84	37	265	30		643	173	1.79	1.56	2.34
Clay	389	88	41	47	209	4		473	171	1.43	1.30	3.29
Codington	788	110	156	143	352	27		866	276	2.19	1.96	3.20
Corson	474	39	150	20	231	34		403	92	3.92	3.18	4.18
Custer	257	26	94	19	117	1		216	69	3.24	2.85	3.67
Davison	595	99	50	166	274	6		738	247	1.91	2.01	3.86
Day	602	104	144	43	276	35		642	205	1.88	1.48	2.68
Deuel	367	69	112	20	142	24		420	123	1.74	1.43	2.40
Dewey	287	22	79	14	165	7		257	55	4.20	3.27	4.75
Douglas	277	53	72	27	103	17		306	111	1.66	1.35	2.89
Edmunds	398	66	79	32	183	38		497	136	1.95	1.92	2.32
Fall River	479	43	135	70	206	16		391	182	3.66	2.71	5.49
Faulk	376	59	86	27	171	33		401	149	2.06	1.57	2.53
Grant	409	82	108	41	146	32		457	158	1.63	1.30	2.75
Gregory	462	66	102	38	238	18		575	188	2.23	1.80	3.61
Haakon [5]	281	44	95	14	120	8		327		2.04	1.80	
Hamlin	319	60	71	25	147	16		420	129	1.74	1.63	2.71
Hand	474	80	121	29	206	38		565	196	1.89	1.49	2.64

Hanson	257	63	58	17	198	11		321	98	1.33	1.15	2.35
Harding	197	27	80	1	82	7		203	75	2.37	2.23	4.26
Hughes	403	46	88	71	189	9		421	197	2.74	2.53	3.99
Hutchinson	466	140	89	39	178	11		584	161	1.09	1.02	1.83
Hyde	195	33	51	5	91	15		239	89	1.93	1.63	2.63
Jackson [5]	217	22	71	9	107	8		230		3.20	2.69	
Jerauld	263	48	55	17	135	8		331	101	1.75	1.51	2.85
Jones [5]	202	26	44	12	104	16		217		2.51	2.00	
Kingsbury	559	109	116	62	249	23		583	169	1.67	1.21	2.23
Lake	562	102	100	49	292	19		568	144	1.79	1.37	2.11
Lawrence	813	89	225	131	365	3		733	447	2.89	2.37	4.99
Lincoln	525	126	95	51	215	38		678	182	1.35	1.28	2.38
Lyman	346	45	121	17	142	21		450	237	2.46	2.35	2.75
McCook	414	95	73	40	186	20		419	164	1.43	1.03	2.64
McPherson	256	49	61	25	121			286	95	1.72	1.48	1.92
Marshall	447	65	126	29	190	37		466	131	2.24	1.53	2.81
Meade	420	54	127	30	232	17		451	209	2.71	2.42	4.02
Mellette	163	19	39	4	85	16		145	22	2.73	2.29	4.07
Miner	349	73	67	23	161	25		411	118	1.55	1.23	2.40
Minnehaha	2,277	327	377	552	968	53		2,242	666	2.21	2.05	4.04
Moody	418	88	96	30	180	24		421	139	1.54	1.07	2.36
Pennington	1,091	98	298	173	496	26		849	275	3.50	3.04	3.95
Perkins	474	48	135	19	230	42		459	220	3.18	2.64	4.16
Potter	211	39	48	20	104			281	96	1.73	1.78	2.72
Roberts	520	95	139	42	202	42		637	214	1.78	1.56	3.14
Sanborn	312	61	57	35	143	16		431	118	1.65	1.49	2.63
Shannon [4]	29	3	15		11			27		3.12	1.64	
Spink	722	146	133	63	343	37		1,013	360	1.60	1.43	2.77
Stanley	229	29	85	17	91	7		276	336	2.50	2.14	3.71
Sully	234	38	71	10	113	2		271	92	1.97	1.69	2.42
Todd [4]	114	15	38		61			87		2.44	2.08	
Tripp	536	62	150	52	246	26		667	131	2.76	2.51	3.96
Turner	627	131	59	61	213	25	138	643	198	1.53	1.17	2.45
Union	402	94	92	32	162	22		469	149	1.40	1.21	2.68
Walworth	415	49	92	57	217			462	110	2.73	2.57	2.74
Washabaugh [4]	56	7	19		30			41		2.71	1.98	
Washington [4]	18	3	9		6			26		1.98	2.13	
Yankton	569	119	118	95	233	4		610	260	1.54	1.33	3.60
Ziebach	187	15	80	2	88	2		141	19	3.87	2.91	4.52

[1] Includes $9,355, private car line tax, not distributable by counties.
[2] Includes $4,845, levy of certain public service corporations, taxed for State purposes only, not distributable by counties.
[3] Includes $7,842, levy in unorganized counties, not distributable by counties.
[4] Unorganized.
[5] Organized since 1912.

TENNESSEE

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Tennessee relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 95 counties, the 218 cities, towns, and villages, the 89 special school districts, and the 70 other civil divisions (drainage districts), or a total of 473 political units that have power to levy taxes or incur debt. No report for the town of Humboldt was received.

The data for Tennessee were compiled from reports on file in the office of the State department of education, Nashville, Tenn., and from reports secured by local agents and through correspondence.

Fiscal year.—For Tennessee the fiscal year reported for the State government is that ending June 30, 1932, while the statistics for the counties, the cities, towns, and villages, the special school districts, and the other civil divisions, are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Tennessee on January 1, 1932, was 2,645,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1932.—The following statement discloses that for Tennessee the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts by $8,285,518. This excess of governmental costs over revenue receipts was 12.3 percent for the State government, 3.8 percent for the counties, 9.9 percent for the cities, towns, and villages, and 1.8 percent for the special school districts. For the other civil divisions, the revenue receipts were 4.5 percent in excess of governmental costs.

Although the aggregate of governmental costs, including those for capital outlays, is more than the revenue receipts, the revenue receipts exceed governmental costs, exclusive of capital outlays by $10,027,758.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING-FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Percent of total	Total	Percent of total	Total	Percent of total	Total	Percent of total
Total	$98,397,984	100.0	$106,683,502	100.0	$323,496,009	100.0	$43,988,890	100.0
State government	32,752,752	33.3	36,794,819	34.5	94,032,702	29.1	1,331,114	3.0
Counties [1]	32,418,926	32.9	33,642,561	31.5	104,321,717	32.2	21,908,468	49.8
Cities, towns, and villages [1]	30,692,751	31.2	33,738,012	31.6	119,411,107	36.9	20,247,396	46.0
Special school districts [1]	1,379,952	1.4	1,404,246	1.3	394,159	.1	501,912	1.1
Other civil divisions	1,153,603	1.2	1,103,864	1.0	5,336,324	1.6		

[1] Data for schools under county supervision are included with the data for counties, and data for the schools of the cities of Alcoa, Bristol, Chattanooga, Clarksville, Dyersburg, Jackson, Johnson City, Kingsport, Knoxville, Maryville, Memphis, and Nashville, and the town of Springfield are included with the data for cities, towns, and villages.

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Tennessee and all subdivisions of the State amounted to $98,397,984, or an average of $37.20 for each person in the State. Of this amount $32,752,752 was for the State; $32,418,926 for the counties; $30,692,751 for the cities, towns, and villages; $1,379,952 for the special school districts; and $1,153,603 for the other civil divisions. The revenues collected include $40,243,248, general property taxes; $1,743,695, special taxes; $686,582, poll taxes; $25,887,833, licenses and permits; $2,716,449, special assessments; $15,464,266, subventions, donations, and pension assessments; $1,447,836, interest, rents, and highway privileges; $4,970,315, earnings of public-service enterprises; $4,671,605, earnings of general departments; and $566,155, fines, forfeits, and escheats. Of the $15,464,266 classified as subventions, donations, and pension assessments, $3,049,260 represents subventions by the Federal Government to the State, principally for highways.

The schools of 12 cities and 1 town, as disclosed by the tables, are administered by the city or town government. With the exception of these and the special school districts, the schools of Tennessee are under county supervision.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities, towns, and villages having a population of 2,500 and over.

General property taxes of the State, the counties, and urban places having a population of 2,500 and over amounted to $12,794,000 in 1912, $34,053,000 in 1922, and $39,069,325 in 1932, this being an increase of 14.7 percent from 1922 to 1932, and 205.4 percent from 1912 to 1932. Special taxes amounted to $91,000 in 1912, $903,000 in 1922, and $1,743,695 in 1932. Poll taxes amounted to $458,000 in 1912, $679,000 in 1922, and $674,088 in 1932. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to $3,015,000 in 1912, $6,026,000 in 1922, and $25,807,652 in 1932. Special assessments amounted to $710,000 in 1912, $803,000 in 1922, and $1,511,593 in 1932.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Tennessee and all subdivisions of the State for 1932 amounted to $106,683,502, or an average expenditure of $40.33 per person. Of the total amount expended, $36,794,819 was disbursed by the State government; $33,642,561 by the counties; $33,738,012 by the cities, towns, and villages; $1,404,246 by the special school districts; and $1,103,864 by the other civil divisions. The total comprises $69,884,696 for operation and maintenance of general departments; $2,352,621 for operation and maintenance of public-service enterprises; $16,132,909 for interest on debt; and $18,313,276 for outlays or permanent improvements.

Payments for operation and maintenance of general departments for the government of the cities, towns, and villages are not shown by departments in tables 3 and 4 for the reason that for the most part the reports secured for cities, towns, and villages did not admit of this distribution. Payments for operation and maintenance of general departments for the government of the State, the counties, the special school districts, and the other civil divisions are shown by departments in table 3. Expenditures for maintenance of schools other than schools of the State government may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data were limited to States, counties, and cities, towns, and villages or other incorporated places with a population of 2,500 and over. Data for the incorporated places

reported included data for the schools of such incorporated places. In the period from 1912 to 1932 the payments for operation and maintenance of general departments and public service enterprises of the State, counties, and cities, towns, and villages, having a population of 2,500 and over increased from $16,034,000 to $69,986,846, or 336.5 percent; interest payments, from $2,513,000 to $15,483,847, or 516.1 percent; and outlay payments, from $5,572,000 to $17,675,487, or 217.2 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking-fund assets of the State government, and of the counties, the cities, towns, and villages, the special school districts, and the other civil divisions, by counties.

Table 6 presents for the individual cities, towns, and villages, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking-fund assets, for the year 1932. The aggregate debt of the cities, towns, and villages in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1932, 1922, and 1912, covering the gross debt less sinking-fund assets—total and per capita—of the government of the State, the counties, the cities, towns, and villages, the special school districts, and the other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all the minor civil divisions of the county.

For 1932 the combined gross debt of Tennessee and all subdivisions of the State less sinking fund assets set aside to meet such debt was $323,496,009, or an average per capita of $122.30. In 1922 the average per capita was $56.27, and in 1912, $26.41.

Of the total debt reported for 1932, $94,032,702 was for the State government; $104,321,717 for the counties; $119,411,107 for the cities, towns, and villages; $394,159 for the special school districts; and $5,336,324 for the other civil divisions.

The gross debt of the State government, less sinking-fund assets, increased 391.2 percent from 1922 to 1932 and 696.1 percent from 1912 to 1932. Similar debt for all minor civil divisions combined increased 100.9 percent from 1922 to 1932 and 385.3 percent from 1912 to 1932.

ASSESSED VALUATIONS

In Tennessee, the assessment of property for State, county, and municipal purposes is made by county assessors. Personal property, privileges, and polls are assessed annually, and real estate is assessed every 2 years in the odd-numbered years. All property is assessed at its actual cash value, which is determined by its selling price at a voluntary sale.

The assessed valuation of all property in Tennessee subject to levies of the general property tax was $1,663,892,254 in 1932 as compared with $1,730,828,000 in 1922 and $625,687,000 in 1912. The per capita assessed valuation increased from $279.56 in 1912 to $730.49 in 1922, and decreased to $629.07 in 1932.

TAX LEVIES

With the exception of the taxes of certain cities which collect their own taxes, and the State tax assessed against railroad, telegraph, telephone, and certain other companies, all ad valorem taxes are collected by the county trustee. Taxes assessed for the State by the railroad and public utilities commission are collected by the State comptroller.

Taxes are due and payable the first Monday in October of each year.

The total levies of the general property tax for the State and all subdivisions were $14,112,000 for 1912, $35,127,000 for 1922, and $43,988,890 for 1932, this being a per capita of $6.31, $14.83, and $16.63, respectively.

Of the total levies reported for 1932, $1,331,114 was for the State government; $21,908,468 for the counties; $20,247,396 for the cities, towns, and villages; and $501,912 for the special school districts. The average rate of levy per $100 of the assessed valuation was $2.26 for 1912, $2.03 for 1922, and $2.64 for 1932.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS [a]	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes					Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special	Poll	Licenses and permits							
Grand total	2,645,000	$98,398	$37.20	$68,561	$40,243	[2] $1,744	$686	$25,888	$2,717	$566	$15,139	[3] $325	$1,448	$4,672	$4,970
State government	2,645,000	32,752	12.38	25,687	893	[2] 1,544	----	23,250	209	62	3,049	207	402	2,719	417
Counties	2,645,000	32,419	12.26	22,985	20,874	----	657	1,454	----	237	7,822	44	149	1,148	34
Cities, towns, and villages	[3] 1,037,286	30,693	29.59	19,458	18,048	200	26	1,184	1,354	267	3,349	64	897	785	4,519
Special school districts [4]	----	1,380	(5)	431	428	----	3	----	----	----	919	10	----	20	----
Other civil divisions	----	1,154	(5)	----	----	----	----	----	1,154	----	----	----	----	----	----
ANDERSON	20,000	338	16 90	220	207	----	4	9	10	2	79	----	1	11	15
County	20,000	255	12 75	185	174	----	4	7	----	2	63	----	1	4	----
Cities, towns, and villages	3,043	61	20.05	29	27	----	----	2	10	----	----	----	----	7	15
Special school districts	----	22	(5)	6	6	----	----	----	----	----	16	----	----	----	----
BEDFORD	21,077	331	15.70	221	201	----	4	16	----	1	100	1	----	8	----
County	21,077	245	11 62	170	158	----	4	8	----	1	69	1	----	4	----
Cities, towns, and villages	6,201	53	8.55	49	41	----	----	8	----	----	----	----	----	4	----
Special school districts	----	33	(5)	2	2	----	----	----	----	----	31	----	----	----	----
BENTON	11,237	135	12 01	78	66	----	3	9	----	----	54	----	----	3	----
County	11,237	121	10.77	68	57	----	3	8	----	----	50	----	----	3	----
Cities, towns, and villages	1,558	9	5.78	9	8	----	----	1	----	----	----	----	----	----	----
Special school districts	----	5	(5)	1	1	----	----	----	----	----	4	----	----	----	----
BLEDSOE	7,128	107	15.01	70	64	----	4	2	----	1	35	----	----	1	----
County	7,128	104	14 59	67	61	----	4	2	----	1	35	----	----	1	----
Cities, towns, and villages	551	3	5 44	3	3	----	----	----	----	----	----	----	----	----	----
BLOUNT	34,900	736	21.09	542	490	----	25	27	10	11	118	----	4	27	24
County	34,900	476	13,64	386	348	----	21	17	----	8	69	----	4	9	----
Cities, towns, and villages	10,213	260	25.46	156	142	----	4	10	10	3	49	----	----	18	24

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes					Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special	Poll	Licenses and permits							
BRADLEY	23,600	$493	$20.89	$369	$345	----	$7	$17	$7	$3	$111	----	----	$3	----
County	23,600	314	13.31	244	228	----	7	9	----	2	65	----	----	3	----
Cities, towns, and villages	9,600	118	12.29	110	102	----	----	8	7	1	----	----	----	----	----
Special school districts	----	61	(2)	15	15	----	----	----	----	----	46	----	----	----	----
CAMPBELL	26,827	440	16.40	290	269	----	8	13	4	2	127	----	----	7	$10
County	26,827	399	14.87	265	245	----	8	12	----	2	127	----	----	5	----
Cities, towns, and villages	4,167	41	9.84	25	24	----	----	1	4	----	----	----	----	2	10
CANNON	8,935	140	15.67	43	39	----	3	1	----	1	83	----	----	13	----
County	8,935	139	15.56	42	38	----	3	1	----	1	83	----	----	13	----
Cities, towns, and villages	502	1	1.99	1	1	----	----	----	----	----	----	----	----	----	----
CARROLL	26,400	522	19.77	289	266	----	9	14	21	1	155	$8	$1	7	40
County	26,400	394	14.92	224	207	----	8	9	----	1	155	8	----	6	----
Cities, towns, and villages	5,231	84	16.06	38	32	----	1	5	4	----	----	----	1	1	40
Special school districts	----	27	(2)	27	27	----	----	----	----	----	----	----	----	----	----
Other civil divisions	----	17	(2)	----	----	----	----	----	17	----	----	----	----	----	----
CARTER	30,500	541	17.74	360	310	----	7	43	42	13	114	----	----	12	----
County	30,500	344	11.28	221	197	----	7	17	----	10	101	----	----	12	----
Cities, towns, and villages	9,000	146	16.22	101	75	----	----	26	42	3	----	----	----	----	----
Special school districts	----	51	(2)	38	38	----	----	----	----	----	13	----	----	----	----
CHEATHAM	9,025	122	13.52	60	54	----	2	4	----	1	60	----	----	1	----
County	9,025	120	13.30	58	52	----	2	4	----	1	60	----	----	1	----
Cities, towns, and villages	712	2	2.81	2	2	----	----	----	----	----	----	----	----	----	----
CHESTER	10,800	139	12.87	78	71	----	2	5	9	1	49	----	----	2	----
County	10,800	113	10.46	61	57	----	2	2	----	1	49	----	----	2	----
Cities, towns, and villages	1,503	22	14.64	17	14	----	----	3	5	----	----	----	----	----	----
Other civil divisions	----	4	(2)	----	----	----	----	----	4	----	----	----	----	----	----

CLAIBORNE	21,500	241	9.84	123	115	----	2	6	----	1	113	1	----	3	----
County	24,500	238	9 71	120	112	----	2	6	----	1	113	1	----	3	----
Cities, towns, and villages	369	3	8 13	3	3	----	----	----	----	----	----	----	----	----	----
CLAY	9,600	121	12.60	56	48	----	3	5	----	2	60	----	----	3	----
County	9,600	120	12.50	55	47	----	3	5	----	2	60	----	----	3	----
Cities, towns, and villages	756	1	1.32	1	1	----	----	----	----	----	----	----	----	----	----
COCKE	21,900	392	17.90	246	225	----	7	14	3	5	95	----	3	36	4
County	21,900	326	14.89	202	184	----	6	12	----	2	85	----	3	34	----
Cities, towns, and villages	3,107	48	15.45	36	34	----	----	2	3	3	----	----	----	2	4
Special school districts	----	18	(5)	8	7	----	1	----	----	----	10	----	----	----	----
COFFEE	16,801	338	20 12	156	145	----	2	9	----	2	120	----	1	3	56
County	16,801	225	13.39	121	115	----	2	4	----	1	101	----	1	1	----
Cities, towns, and villages	5,250	81	15.43	22	17	----	----	5	----	1	----	----	----	2	56
Special school districts	----	32	(5)	13	13	----	----	----	----	----	19	----	----	----	----
CROCKETT	17,359	220	12 67	102	93	----	2	7	12	1	90	1	----	14	----
County	17,359	159	9 16	77	70	----	2	5	----	1	68	----	----	13	----
Cities, towns, and villages	2,738	21	7.67	21	19	----	----	2	----	----	----	----	----	----	----
Special school districts	----	28	(5)	4	4	----	----	----	----	----	22	1	----	1	----
Other civil divisions	----	12	(5)	----	----	----	----	----	12	----	----	----	----	----	----
CUMBERLAND	11,700	175	14 96	90	80	----	3	7	----	3	75	----	----	7	----
County	11,700	154	13.16	77	69	----	2	6	----	2	69	----	----	6	----
Cities, towns, and villages	1,128	14	12.41	12	10	----	1	1	----	1	----	----	----	1	----
Special school districts	----	7	(5)	1	1	----	----	----	----	----	6	----	----	----	----
DAVIDSON	232,200	8,092	34.85	5,772	5,486	$55	50	181	179	64	805	15	449	143	665
County	232,200	2,095	9.02	1,950	1,855	----	50	45	----	15	79	1	36	14	----
Cities, towns, and villages	155,500	5,997	38 57	3,822	3,631	55	----	136	179	49	726	14	413	129	665
DECATUR	10,106	141	13.95	52	46	----	4	2	----	----	87	1	----	1	----
County	10,106	135	13.36	47	41	----	4	2	----	----	87	1	----	----	----
Cities, towns, and villages	1,334	6	4.50	5	5	----	----	----	----	----	----	----	----	1	----
DE KALB	14,213	174	12 24	84	79	----	2	3	----	2	82	----	----	6	----
County	14,213	170	11.96	80	75	----	2	3	----	2	82	----	----	6	----
Cities, towns, and villages	1,335	4	3 00	4	4	----	----	----	----	----	----	----	----	----	----
DICKSON	18,491	254	13.74	112	95	----	4	13	5	3	88	----	2	6	38
County	18,491	187	10.11	90	76	----	4	10	----	3	88	----	2	4	----
Cities, towns, and villages	3,657	67	18 32	22	19	----	----	3	5	----	----	----	----	2	38
DYER	31,600	886	28.04	447	425	----	6	16	52	2	152	1	1	37	194
County	31,600	453	14.34	340	324	----	5	11	----	----	85	1	----	27	----
Cities, towns, and villages	11,444	378	33.03	103	97	----	1	5	29	2	40	----	1	9	194
Special school districts	----	32	(5)	4	4	----	----	----	----	----	27	----	----	1	----
Other civil divisions	----	23	(5)	----	----	----	----	----	23	----	----	----	----	----	----

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes					Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special	Poll	Licenses and permits							
FAYETTE	28,891	$348	$12 05	$204	$194		$3	$7	$28	$2	$100	$1			$13
County	28,891	297	10. 28	195	186		2	7		1	100	1			
Cities, towns, and villages	2,256	23	10 20	9	8		1			1					13
Other civil divisions		28	(5)						28						
FENTRESS	11,100	129	11. 62	54	48		5	1		1	73			$1	
County	11,100	125	11. 26	50	44		5	1		1	73			1	
Cities, towns, and villages	857	4	4. 67	4	4										
FRANKLIN	22,000	267	12 14	179	163		4	12	4	1	77		$2	4	
County	22,000	230	10 45	146	135		3	8		1	77		2	4	
Cities, towns, and villages	4,700	37	7. 87	33	28		1	4	4						
GIBSON	47,100	735	15. 61	384	338		10	36	19	1	219			34	78
County	47,100	565	12. 00	314	290		8	16		1	217			33	
Cities, towns, and villages [5]	10,104	161	15 93	69	47		2	20	13					1	78
Special school districts		3	(5)	1	1						2				
Other civil divisions		6	(5)						6						
GILES	28,016	515	18 38	286	270		5	11	9	3	100		1	63	53
County	28,016	383	13. 67	231	222		5	4		2	87		1	62	
Cities, towns, and villages	3,789	109	28. 77	46	39			7	9	1					53
Special school districts		23	(5)	9	9						13			1	
GRAINGER	12,737	140	10 99	61	55		3	3			70			9	
County	12,737	140	10 99	61	55		3	3			70			9	
GREENE	35,500	718	20 23	451	426		13	12	4	10	208			7	38
County	35,500	558	15. 72	362	338		12	12		7	182			7	
Cities, towns, and villages	5,756	123	21. 37	78	77		1		4	3					38
Special school districts		37	(5)	11	11						26				
GRUNDY	9,717	123	12. 66	50	42		3	5		1	69			3	
County	9,717	123	12. 66	50	42		3	5		1	69			3	

HAMBLEN	16,900	521	30.83	294	271		5	18	10	3	[illegible]	6		6	108
County	16,900	222	13 14	175	158		5	12		1	44			2	
Cities, towns, and villages	7,305	217	29 71	93	87			6	10	2				4	108
Special school districts		82	(3)	26	26						50	6			
HAMILTON	166,900	6,709	40 20	5,058	4,689	$71	38	260	271	49	1,023	24	63	200	21
County	166,900	2,559	15 33	2,333	2,130		38	165		30	165	1	9	21	
Cities, towns, and villages	126,159	4,150	32.89	2,725	2,559	71		95	271	19	858	23	54	179	21
HANCOCK	9,673	106	10.96	46	38		5	3			59		1		
County	9,673	106	10.96	46	38		5	3			59		1		
HARDEMAN	22,193	324	14.60	207	179		6	22	18	1	86			3	9
County	22,193	272	12.26	182	156		5	21		1	86			3	
Cities, towns, and villages	3,527	35	9.92	25	23		1	1	1						9
Other civil divisions		17	(5)						17						
HARDIN	16,213	246	15.17	108	99		3	6	3		115		1	19	
County	16,213	232	14.31	101	92		3	6			112		1	18	
Cities, towns, and villages	1,129	5	4.43	4	4				1						
Special school districts		7	(5)	3	3						3			1	
Other civil divisions		2	(5)						2						
HAWKINS	24,300	343	14.12	244	221		12	11	3	3	84			3	6
County	24,300	295	12.14	214	194		12	8		2	77			2	
Cities, towns, and villages	1,590	36	22 64	26	23			3	3	1					6
Special school districts		12	(5)	4	4						7			1	
HAYWOOD	26,200	370	14.12	206	192		3	11	9	3	125		1	10	16
County	26,200	278	10.61	158	147		2	9		1	111			8	
Cities, towns, and villages	3,707	60	16 19	40	37		1	2		2			1	1	16
Special school districts		23	(5)	8	8						14			1	
Other civil divisions		9	(5)						9						
HENDERSON	17,655	264	14.95	128	118		3	7		2	107	1	25	1	
County	17,655	215	12.18	110	105		3	2		1	103	1			
Cities, towns, and villages	2,058	40	19.44	14	9			5		1			25		
Special school districts		9	(5)	4	4						4			1	
HENRY	26,432	572	21.64	300	253		4	43		7	133	6	116	9	1
County	26,432	338	12.79	213	180		3	30		3	101	6	8	7	
Cities, towns, and villages	9,580	185	19.31	70	56		1	13		4			108	2	1
Special school districts		49	(5)	17	17						32				
HICKMAN	13,613	229	16 82	140	128		6	6		1	82	1		1	4
County	13,613	216	15.87	132	121		6	5			82	1		1	
Cities, towns, and villages	943	13	13.79	8	7			1		1					4
HOUSTON	5,555	85	15.30	37	36		1				46			2	
County	5,555	82	14.76	34	33		1				46			2	
Cities, towns, and villages	819	3	3.66	3	3										

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes					Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special	Poll	Licenses and permits							
HUMPHREYS	12,039	$208	$17.28	$126	$116	-------	$5	$5	-------	-------	$79	-------	$1	$2	-------
County	12,039	193	16.03	116	107	-------	4	5	-------	-------	75	-------	1	1	-------
Cities, towns, and villages	1,772	9	5.08	8	7	-------	1	-------	-------	-------	-------	-------	-------	1	-------
Special school districts	-------	6	(2)	2	2	-------	-------	-------	-------	-------	4	-------	-------	-------	-------
JACKSON	13,589	171	12.58	79	64	-------	8	7	-------	$1	85	-------	2	4	-------
County	13,589	168	12.36	76	62	-------	8	6	-------	1	85	-------	2	4	-------
Cities, towns, and villages	556	3	5.40	3	2	-------	-------	1	-------	-------	-------	-------	-------	-------	-------
JEFFERSON	18,000	326	18.11	205	200	-------	4	2	-------	2	99	$1	1	17	-------
County	18,000	315	17.50	195	189	-------	4	2	-------	2	99	1	1	17	-------
Cities, towns, and villages	2,860	11	3.85	11	11	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------
JOHNSON	12,209	162	13.27	79	59	-------	2	18	-------	7	65	-------	-------	6	$5
County	12,209	149	12.20	71	52	-------	2	17	-------	7	65	-------	-------	6	-------
Cities, towns, and villages	1,764	13	7.37	8	7	-------	-------	1	-------	-------	-------	-------	-------	-------	5
KNOX	163,200	6,974	42.73	4,378	4,110	$25	21	222	$1,142	37	509	19	67	174	648
County	163,200	1,784	10.93	1,612	1,458	-------	21	133	-------	3	94	-------	8	67	-------
Cities, towns, and villages	108,500	4,199	38.70	2,766	2,652	25	-------	89	151	34	415	19	59	107	648
Other civil divisions	-------	991	(3)	-------	-------	-------	-------	-------	991	-------	-------	-------	-------	-------	-------
LAKE	10,700	151	14.11	95	92	-------	-------	3	-------	2	47	-------	-------	2	5
County	10,700	131	12.24	81	78	-------	-------	3	-------	2	47	-------	-------	1	-------
Cities, towns, and villages	2,338	20	8.55	14	14	-------	-------	-------	-------	-------	-------	-------	-------	1	5
LAUDERDALE	23,700	339	14.30	254	237	-------	1	16	8	4	59	3	-------	11	-------
County	23,700	259	10.93	184	174	-------	1	9	-------	3	59	3	-------	10	-------
Cities, towns, and villages	4,757	72	15.14	70	63	-------	-------	7	-------	1	-------	-------	-------	1	-------
Other civil divisions	-------	8	(3)	-------	-------	-------	-------	-------	8	-------	-------	-------	-------	-------	-------
LAWRENCE	27,300	367	13.44	197	180	-------	8	9	1	4	110	2	1	8	44
County	27,300	301	11.03	177	162	-------	7	8	-------	3	110	2	1	8	-------
Cities, towns, and villages	3,102	66	21.28	20	18	-------	1	1	1	1	-------	-------	-------	-------	44

LEWIS	5,258	115	21.87	51	45		1	5			59			2	3
County	5,258	104	19.78	43	39		1	3			59			2	
Cities, towns, and villages	980	11	11.22	8	6			2							3
LINCOLN	25,422	319	12.55	187	169		5	13		2	90	7		13	20
County	25,422	258	10.15	166	153		5	8		1	78	5		8	
Cities, towns, and villages	4,378	46	10.51	19	14			5		1		2		4	20
Special school districts		15	(5)	2	2						12			1	
LOUDON	18,100	350	19.34	201	177		8	16	2	2	107		1	17	20
County	18,100	214	11.82	141	120		8	13		2	67			4	
Cities, towns, and villages	7,048	72	10.22	37	34			3	2				1	12	20
Special school districts		64	(5)	23	23						40			1	
MCMINN	29,700	542	18.25	302	281		10	11	41	4	185	1	1	8	
County	29,700	356	11.95	212	199		8	5		1	134	1		7	
Cities, towns, and villages	11,508	115	9.99	70	62		2	6	41	3			1		
Special school districts		72	(5)	20	20						51			1	
MCNAIRY	20,200	279	13.81	157	146		5	6			121			1	
County	20,200	271	13.42	149	139		4	6			121			1	
Cities, towns, and villages	2,141	8	3.74	8	7		1								
MACON	13,872	143	10.31	56	49		4	3		5	68	1		13	
County	13,872	143	10.31	56	49		4	3		5	68	1		13	
MADISON	52,300	991	18.95	593	516		7	70	24	13	173	5	6	74	103
County	52,300	458	8.76	306	271		6	29		2	73		6	71	
Cities, towns, and villages	22,817	531	23.27	287	245		1	41	22	11	100	5		3	103
Other civil divisions		2	(5)						2						
MARION	17,600	339	19.26	228	214		5	9	5	6	93		1	6	
County	17,600	276	15.68	195	183		5	7		6	68		1	6	
Cities, towns, and villages	2,625	18	6.86	13	11			2	5						
Special school districts		45	(5)	20	20						25				
MARSHALL	15,574	315	20.23	225	205		6	14			62	2		11	15
County	15,574	268	17.21	193	174		6	13			62	2		11	
Cities, towns, and villages	3,819	47	12.31	32	31			1							15
MAURY	34,016	569	16.73	407	363		12	32	2	5	142	2		2	9
County	34,016	377	11.08	285	253		12	20		2	87	1		2	
Cities, towns, and villages	10,308	115	11.16	101	89			12	2	3					9
Special school districts		77	(5)	21	21						55	1			
MEIGS	6,100	105	17.21	37	34		2	1			68				
County	6,100	105	17.21	37	34		2	1			68				
Cities, towns, and villages	158														

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes					Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special	Poll	Licenses and permits							
MONROE	21,377	$345	$16.14	$217	$189		$7	$21	$13	$3	$89			$7	$16
County	21,377	252	11.79	174	148		7	19		2	70			6	
Cities, towns, and villages	4,699	72	17.57	41	39			2	13	1				1	16
Special school districts		21	(3)	2	2						19				
MONTGOMERY	30,882	565	18 30	403	346		6	51		4	134	$1	$1	8	14
County	30,882	351	11.37	277	242		5	30		4	61	1	1	7	
Cities, towns, and villages	9,400	214	22.77	126	104		1	21			73			1	14
MOORE	4,037	62	15.36	23	22			1			38			1	
County	4,037	54	13.38	22	21			1			31			1	
Cities, towns, and villages	380	1	2 63	1	1										
Special school districts		7	(3)								7				
MORGAN	13,700	217	15 84	152	138		6	8			64			1	
County	13,700	212	15.47	147	134		6	7			64			1	
Cities, towns, and villages	1,123	5	4.45	5	4			1							
OBION	29,200	661	22.64	387	335		15	37	4	5	139		2	10	114
County	29,200	343	11.75	269	227		14	28		3	62		1	8	
Cities, towns, and villages	10,314	205	19.88	87	77		1	9		2			1	1	114
Special school districts		109	(3)	31	31						77			1	
Other civil divisions		4	(3)						4						
OVERTON	18,200	170	9.34	86	74		4	8		3	78			3	
County	18,200	160	8.79	77	66		4	7		2	78			3	
Cities, towns, and villages	1,526	10	6 55	9	8			1		1					
PERRY	7,147	112	15.67	46	43		1	2			66				
County	7,147	111	15 53	45	42		1	2			66				
Cities, towns, and villages	539	1	1.86	1	1										
PICKETT	5,700	56	9.82	21	16		3	2		1	33			1	
County	5,700	56	9.82	21	16		3	2		1	33			1	

POLK	15,900	332	20.88	259	245		10	4		1	65	1	1	5	
County	15,900	325	20 44	252	238		10	4		1	65	1	1	5	
Cities, towns, and villages	1,050	7	6.67	7	7										
PUTNAM	24,000	317	13.21	154	136		6	12	3	5	100			5	50
County	24,000	217	9.04	109	95		6	8		3	100			5	
Cities, towns, and villages	6,653	100	15.03	45	41			4	3	2					50
RHEA	13,900	298	21.44	181	168		6	7	1	2	62		3	7	42
County	13,900	221	15.90	161	150		6	5		1	53		2	4	
Cities, towns, and villages	3,889	67	17 23	19	17			2	1	1			1	3	42
Special school districts		10	(5)	1	1						9				
ROANE	24,477	547	22.35	338	315		4	19	6	4	162		4	22	11
County	24,477	397	16 22	261	243		4	14		3	113		3	17	
Cities, towns, and villages	9,973	78	7 82	55	50			5	6	1			1	4	11
Special school districts		72	(5)	22	22						49			1	
ROBERTSON	28,600	544	19.02	286	264		3	19	8	2	122	1		36	89
County	28,600	379	13.25	242	224		3	15		2	98	1		36	
Cities, towns and villages	6,916	165	23 86	44	40			4	8		24				89
RUTHERFORD	32,286	529	16.38	356	324		6	26	5	8	95	1	8	12	44
County	32,286	314	9 73	230	211		6	13		4	74		1	5	
Cities, towns, and villages	8,524	189	22 17	122	109			13	5	4			7	7	44
Special school districts		26	(5)	4	4						21	1			
SCOTT	14,200	268	18 87	161	151		5	5	4	2	101				
County	14,200	244	17 18	149	140		5	4		2	93				
Cities, towns, and villages	1,382	16	11.58	12	11			1	4						
Special school districts		8	(5)								8				
SEQUATCHIE	4,100	77	18 78	35	30		3	2			42				
County	4,100	68	16.59	33	30		2	1			35				
Cities, towns, and villages	1,295	1	77	1				1							
Special school districts		8	(5)	1			1				7				
SEVIER	20,480	257	12.55	146	126		8	12		3	101			7	
County	20,480	248	12.11	137	119		8	10		3	101			7	
Cities, towns, and villages	882	9	10.20	9	7			2							
SHELBY	320,700	13,466	41 99	9,711	8,768	$49	109	785	374	83	1,132		212	575	1,379
County	320,700	3,948	12.31	3,205	2,801		108	296		16	298		36	359	34
Cities, towns, and villages	261,667	9,498	36 30	6,506	5,967	49	1	489	354	67	834		176	216	1,345
Other civil divisions		20	(5)						20						
SMITH	15,473	223	14 41	150	144		4	2		3	62			8	
County	15,473	211	13 64	143	137		4	2		3	57			8	
Cities, towns, and villages	1,562	6	3 84	6	6										
Special school districts		6	(5)	1	1						5				

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[*Revenue receipts* expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes					Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special	Poll	Licenses and permits							
STEWART	13,278	$106	$7.98	$53	$53		$2	$3		$2	$44			$2	
County	13,278	106	7.98	53	53		2	3		2	44			2	
SULLIVAN	53,600	1,266	23.62	828	748		14	66	$53	20	193		$12	29	$131
County	53,600	499	9.31	412	369		14	29		4	68		1	14	
Cities, towns, and villages	26,371	767	29.08	416	379			37	53	16	125		11	15	131
SUMNER	28,800	399	13.85	237	223		4	10	6	5	114	$2	9	5	21
County	28,800	330	11.46	211	200		4	7		3	104	1	6	5	
Cities, towns, and villages	4,948	55	11.12	22	19			3	6	2		1	3		21
Special school districts		14	(5)	4	4						10				
TIPTON	27,498	482	17.53	275	264		4	7	9	6	123			13	56
County	27,498	353	12.84	228	219		4	5		6	109			10	
Cities, towns, and villages	4,632	97	20.94	41	39			2							56
Special school districts		23	(5)	6	6						14			3	
Other civil divisions		9	(5)						9						
TROUSDALE	5,629	104	18.48	59	53		2	4		1	40		2	2	
County	5,629	101	17.94	56	51		2	3		1	40		2	2	
Cities, towns, and villages	1,015	3	2.96	3	2			1							
UNICOI	13,100	281	21.45	197	184		4	9	6	3	72			3	
County	13,100	198	15.11	124	115		3	6		2	69			3	
Cities, towns, and villages	3,623	72	19.87	65	61		1	3	6	1					
Special school districts		11	(5)	8	8						3				
UNION	11,371	135	11.87	64	59		3	2		1	66			4	
County	11,371	135	11.87	64	59		3	2		1	66			4	
VAN BUREN	3,700	62	16.76	26	24		2				36				
County	3,700	62	16.76	26	24		2				36				

WARREN	20,700	304	14.69	191	175		5	11		1	87	1	3	4	17
County	20,700	217	10.48	142	131		4	7			71		2	2	
Cities, towns, and villages	4,429	60	13.55	41	36		1	4		1			1		17
Special school districts		27	(5)	8	8						16	1		2	
WASHINGTON	47,800	1,221	25.54	716	632		9	75	50	16	227		34	51	127
County	47,800	541	11.32	411	341		9	61		6	107		4	13	
Cities, towns, and villages	28,181	663	23.53	303	289			14	50	10	105		30	38	127
Special school districts		17	(5)	2	2						15				
WAYNE	12,134	169	13.93	80	66		3	11		1	83			5	
County	12,134	169	13.93	80	66		3	11		1	83			5	
WEAKLEY	29,262	426	14.56	248	230		6	12	5	2	126		2	8	35
County	29,262	247	8.44	173	160		6	7		1	69			4	
Cities, towns, and villages	7,132	97	13.60	52	47			5	3	1			2	4	35
Special school districts		80	(5)	23	23						57				
Other civil divisions		2	(6)						2						
WHITE	15,543	214	13.77	120	106		2	12		3	89			2	
County	15,543	169	10.87	93	83		2	8		2	73			1	
Cities, towns, and villages	2,211	19	8.59	18	14			4		1					
Special school districts		26	(5)	9	9						16			1	
WILLIAMSON	22,845	332	14.53	242	221		6	15	1	4	56			13	16
County	22,845	263	11.51	203	185		5	13		3	45			12	
Cities, towns, and villages	3,377	49	14.51	31	29			2	1	1					16
Special school districts		20	(5)	8	7		1				11			1	
WILSON	23,929	512	21.40	266	242		5	19	3	6	106	1		4	126
County	23,929	267	11.16	198	182		5	11		3	63	1		2	
Cities, towns, and villages	5,584	190	34.03	57	49			8	3	3				1	126
Special school districts		55	(5)	11	11						43			1	

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. 1
[2] Includes $770,988, inheritance taxes, for State purposes only.
[3] Exclusive of the town of Humboldt, for which no report was received.
[4] Exclusive of schools that are administered by counties or by cities and towns.
[5] Not computed.

[a] Omission from table 1 of any civil division listed in tables 3 or 5 indicates no receipts reported for such division.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1932

[Revenue receipts expressed in thousands]

CITY, TOWN, OR VILLAGE	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes					Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special	Poll	Licenses and permits							
Grand total	1,037,286	$30,693	$29.59	$19,458	$18,043	$200	$26	$1,184	$1,354	$267	$3,349	$64	$897	$785	$4,519
30,000 population and over	644,500	23,758	36 86	15,743	14,735	200	-------	808	955	168	2,833	56	702	630	2,671
Memphis	253,800	9,476	36.62	6,493	5,956	49	-------	488	354	66	834	-------	176	216	1,337
Nashville	155,500	5,997	38 57	3,822	3,631	55	-------	136	179	49	726	14	413	129	665
Chattanooga	121,700	4,086	33 57	2,662	2,496	71	-------	95	271	19	858	23	54	178	21
Knoxville	108,500	4,199	38.70	2,766	2,652	25	-------	89	151	34	415	19	59	107	648
8,000 to 30,000 population	121,500	2,939	24.19	1,477	1,309	-------	4	164	203	47	443	5	150	68	546
Johnson City	27,200	632	23.24	287	273	-------	-------	14	50	10	105	-------	30	38	112
Jackson	22,700	531	23.39	287	245	-------	1	41	22	11	100	5	-------	3	103
Kingsport	13,000	421	32.38	218	200	-------	-------	18	26	9	75	-------	3	8	82
Bristol	12,700	338	26.61	193	174	-------	-------	19	27	7	50	-------	8	7	46
Cleveland	9,600	118	12 29	110	102	-------	-------	8	7	1	-------	-------	-------	-------	-------
Clarksville	9,400	214	22 77	126	104	-------	1	21	-------	-------	73	-------	-------	1	14
Dyersburg	9,100	357	39.23	87	82	-------	1	4	29	2	40	-------	1	9	189
Elizabethton	9,000	146	16.22	101	75	-------	-------	26	42	3	-------	-------	-------	-------	-------
Paris	8,800	182	20 68	68	54	-------	1	13	-------	4	-------	-------	108	2	-------
2,500 to 8,000 population	144,777	2,800	19 34	1,403	1,258	-------	13	132	144	36	73	2	16	63	1,063
Murfreesboro	7,993	186	23.27	119	106	-------	-------	13	5	4	-------	-------	7	7	44
Columbia	7,882	91	11.55	88	77	-------	-------	11	1	2	-------	-------	-------	-------	-------
Morristown	7,305	217	29.71	93	87	-------	-------	6	10	2	-------	-------	-------	4	108
Union City	5,865	181	30 86	67	57	-------	1	9	-------	1	-------	-------	-------	1	112
Springfield	5,577	161	28 87	40	36	-------	-------	4	8	-------	24	-------	-------	-------	89

[1] Estimated population as of July 1, 1932.

Greeneville	5,544	123	22.19	78	77		1		4	3					38
Athens	5,385	47	8.73	32	29			3	15						
Alcoa	5,255	121	23.03	84	79		3	2	1	2	28			6	
Shelbyville	5,010	44	8.78	40	33			7						4	
Maryville	4,958	139	28.04	72	63		1	8	9	1	21			12	24
Lebanon	4,656	179	38 45	48	41			7	3	3				1	124
Humboldt [2]															
Harriman	4,588	32	6.97	28	25			3		1				3	
Lenoir City	4,470	58	12 98	29	28			1	2					11	16
Etowah	4,209	61	14 49	33	29		2	2	26	2					
Tullahoma	4,023	69	17.15	14	10			4		1				1	53
McMinnville	3,914	59	15.07	40	35		1	4		1			1		17
Rockwood	3,898	41	10.52	22	20			2	6				1	1	11
Fayetteville	3,822	43	11.25	16	11			5		1		2		4	20
Cookeville	3,738	84	22.47	30	27			3	3	1					50
Erwin	3,623	72	19.87	65	61		1	3	6	1					
Covington	3,397	92	27.08	36	34			2							56
Franklin	3,377	49	14 51	31	29			2	1	1					16
Pulaski	3,367	105	31 19	44	37			7	9	1					51
Martin	3,300	53	16 06	29	27			2	3				2	1	18
Brownsville	3,204	57	17.79	37	34		1	2		2			1	1	16
Milan	3,155	69	21 87	25	21			4	7						37
Lewisburg	3,112	44	14.14	29	28			1							15
Lawrenceburg	3,102	66	21.28	20	18		1	1	1	1					44
Gallatin	3,050	48	15 74	19	16			3	6	2			3		18
Newport	2,989	48	16.06	36	34			2	3	3				2	4
Dickson	2,902	65	22.40	20	17			3	5					2	38
Trenton	2,892	64	22.13	17	12		1	4	6					1	40
LaFollette	2,637	18	6.83	14	14				4						
Loudon	2,578	14	5.43	8	6			2					1	1	4
Less than 2,500 population	126,509	1,196	9 45	835	746		9	80	52	16		1	29	24	239

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Not available.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS [a]	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
Grand total	$108,684	$40.33	$69,884											$2,353	$16,133	$18,314
State government	36,795	13.91	23,362	$2,334	$1,030	$657	$5,846	$2,401	$8,654	$24	$55	$838	$1,493	72	5,885	7,476
Counties	33,643	12.72	26,083	3,807	458	575	4,413	1,797	14,654	42	4		333	45	3,931	3,584
Cities, towns, and villages	33,738	32.53	[b] 18,814											2,236	6,026	6,662
Special school districts [a]	1,404	(c)	1,277						1,277						38	89
Other civil divisions	1,104	(c)	348									348			253	503
ANDERSON	327	16.35	248											4	65	19
County	265	13.25	215	23	2		54	6	129				1		40	10
Cities, towns, and villages	42	13.80	13											4	25	
Special school districts	20	(c)	20						20							
BEDFORD	340	16.13	280												19	41
County	217	10.30	216	67	2	2	30	12	102				1			1
Cities, towns, and villages	92	14.84	33												19	40
Special school districts	31	(c)	31						31							
BENTON	134	11.92	125												2	7
County	122	10.86	113	2	3	1	28	3	76						2	7
Cities, towns, and villages	7	4.49	7													
Special school districts	5	(c)	5						5							
BLEDSOE	78	10.94	56												16	6
County	75	10.52	53	1		1	20	3	28						16	6
Cities, towns, and villages	3	5.44	3													

BLOUNT	755	21.63	559												10	137	49
County	540	15.47	418	96	31	3	70	20	189					9		93	29
Cities, towns, and villages	215	21.05	141												10	44	20
BRADLEY	456	19.32	360													80	16
County	301	12.75	259	35	2	5	47	14	154					2		28	14
Cities, towns, and villages	97	10.10	46													51	
Special school districts	58	(3)	55						55							1	2
CAMPBELL	434	16.18	304												9	86	35
County	391	14.57	282	25	3	2	33	10	207					2		74	35
Cities, towns, and villages	43	10.32	22												9	12	
CANNON	137	15.33	135														2
County	135	15.11	133	28	1		25	3	75					1			2
Cities, towns, and villages	2	3.98	2														
CARROLL	464	17.58	336												15	99	14
County	366	13.86	300	36	2	2	54	18	187					1		53	13
Cities, towns, and villages	65	12.43	24												15	25	1
Special school districts	18	(3)	6						6							12	
Other civil divisions	15	(3)	6											6		9	
CARTER	462	15.15	343													108	11
County	343	11.25	251	10	9	3	28	13	188							81	11
Cities, towns, and villages	86	9.56	59													27	
Special school districts	33	(3)	33						33								
CHEATHAM	136	15.07	108													7	21
County	134	14.85	106	13	1		20	3	69							7	21
Cities, towns, and villages	2	2.81	2														
CHESTER	131	12.13	107													18	6
County	112	10.37	94	11	1		26	4	52							13	5
Cities, towns, and villages	17	11.31	13													3	1
Other civil divisions	2	(3)														2	
CLAIBORNE	269	10.98	201													52	16
County	266	10.86	198	17	2		21	3	154					1		52	16
Cities, towns, and villages	3	8.13	3														
CLAY	99	10.31	88													6	5
County	93	10.21	87	6			18	6	57							6	5
Cities, towns, and villages	1	1.32	1														
COCKE	363	16.58	272												3	78	10
County	307	14.02	240	51	2	1	43	11	131					1		57	10
Cities, towns, and villages	38	12.23	14												3	21	
Special school districts	18	(3)	18						18								

See footnotes at end of table;

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
COFFEE	$299	$17.80	$237										$13	$38	$11
County	200	11.90	163	$16	$1		$36	$4	$105				$1	27	10
Cities, towns, and villages	66	12.57	41										13	11	1
Special school districts	33	(3)	33						33						
CROCKETT	216	12.44	171											29	16
County	170	9.79	135	30	1		32	6	65				1	20	15
Cities, towns, and villages	17	6.21	11											6	
Special school districts	25	(3)	24						24						1
Other civil divisions	4	(3)	1									$1		3	
CUMBERLAND	185	15 81	131											33	21
County	167	14 27	122	14	6	$1	19	4	74				4	26	19
Cities, towns, and villages	11	9 75	2											7	2
Special school districts	7	(3)	7						7						
DAVIDSON	8,113	34 91	5,646										361	901	1,205
County	2,246	9.67	2,017	275	20	37	235	288	1,157				5	76	153
Cities, towns, and villages	5,867	37.73	3,629										361	825	1,052
DECATUR	138	13 66	119											12	7
County	132	13 06	115	7	1		26	2	78				1	10	7
Cities, towns, and villages	6	4.50	4											2	
DE KALB	145	10 20	134											4	7
County	141	9 92	131	8	3	1	22	6	89				2	3	7
Cities, towns, and villages	4	3.00	3											1	

DICKSON	274	14.82	198												32	24	20
County	206	11.14	181	21	6	2	29	5	117	$1						5	20
Cities, towns, and villages	68	18.59	17												32	19	
DYER	777	24.59	419												90	249	19
County	422	13.35	235	41	3	3	36	3	147					2		177	10
Cities, towns, and villages	319	27.87	158												90	66	5
Special school districts	32	(3)	26						26							3	3
Other civil divisions	4	(3)														3	1
FAYETTE	315	10.90	196												15	95	9
County	266	9.21	190	24	2	1	26	10	126					1		67	9
Cities, towns, and villages	23	10.20	6												15	2	
Other civil divisions	26	(3)														26	
FENTRESS	203	18.29	166													31	6
County	199	17.93	162	58	1	3	21	10	67					2		31	6
Cities, towns, and villages	4	4.67	4														
FRANKLIN	254	11.55	218													30	6
County	223	10.14	197	20	2	2	56	5	111					1		20	6
Cities, towns, and villages	31	6.60	21													10	
GIBSON	641	13.61	425												40	130	46
County	505	10.72	385	37	1	3	83	9	250					2		90	30
Cities, towns, and villages [4]	130	12.87	37												40	37	16
Special school districts	3	(3)	3						3								
Other civil divisions	3	(3)														3	
GILES	473	16.88	351												50	24	48
County	389	13.17	314	43	3	4	93	12	157					2		8	47
Cities, towns, and villages	82	21.64	16												50	16	
Special school districts	22	(3)	21						21								1
GRAINGER	158	12.40	117													32	9
County	158	12.40	117	15	1		22	5	74							32	9
GREENE	748	21.07	423												25	124	176
County	590	16.62	339	33	5	10	66	9	216							81	170
Cities, towns, and villages	123	21.37	49												25	43	6
Special school districts	35	(3)	35						35								
GRUNDY	150	15.44	120													7	23
County	150	15.44	120	26	1		13	5	73					2		7	23
HAMBLEN	498	29.47	258												63	109	68
County	197	11.66	147	28	2	1	23	5	88							30	20
Cities, towns, and villages	193	26.42	40												63	79	11
Special school districts	108	(3)	71						71								37

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
			Operation and maintenance of general departments											Operation and maintenance of public-service enterprises	Interest	Outlays
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
HAMILTON	$7,107	$42.58	$4,742											$45	$1,153	$1,167
County	2,411	14.45	1,381	$247	$108	$63	$165	$136	$1,106	$22			$34		378	152
Cities, towns, and villages	4,696	37.22	2,861											45	775	1,015
HANCOCK	65	6.72	61												4	
County	65	6.72	61	5	1		4	1	50						4	
HARDEMAN	369	16.63	226											8	89	46
County	329	14.82	213	19	1	3	29	2	158				1		70	46
Cities, towns, and villages	29	8.22	11											8	10	
Other civil divisions	11	(3)	2									$2			9	
HARDIN	202	12.46	172												15	15
County	189	11.66	163	15	1		42	3	102						14	12
Cities, towns, and villages	8	7.09	5													3
Special school districts	4	(3)	4						4							
Other civil divisions	1	(3)													1	
HAWKINS	281	11.56	234											4	43	
County	239	9.84	211	15	5	1	36	9	144	1					28	
Cities, towns, and villages	28	17.61	9											4	15	
Special school districts	14	(3)	14						14							
HAYWOOD	358	13.66	228											12	73	45
County	277	10.57	178	43	3	4	21	8	98				1		55	44
Cities, towns, and villages	49	13.22	20											12	16	1
Special school districts	30	(3)	30						30							
Other civil divisions	2	(3)													2	

HENDERSON	260	14.73	190												30	40
County	210	11.89	169	10	2		40	2	111				1		27	14
Cities, towns, and villages	39	18.95	10												3	26
Special school districts	11	(3)	11						11							
HENRY	494	18.69	381											1	38	74
County	334	12.64	253	37	5	10	37	7	154				3		7	74
Cities, towns, and villages	103	10.75	72											1	30	
Special school districts	57	(3)	56						56						1	
HICKMAN	220	16.16	180											3	27	10
County	209	15.35	175	31	1	2	39	1	101						24	10
Cities, towns, and villages	11	11.66	5											3	3	
HOUSTON	82	14.76	71												5	6
County	78	14.04	68	5	1		21	1	40						4	6
Cities, towns, and villages	4	4.88	3												1	
HUMPHREYS	197	16.36	166												12	19
County	184	15.28	155	9	3	1	25	4	112	1					10	19
Cities, towns, and villages	7	3.95	5												2	
Special school districts	6	(3)	6						6							
JACKSON	163	11.99	134												13	16
County	161	11.85	132	20	1		29	5	76				1		13	16
Cities, towns, and villages	2	3.60	2													
JEFFERSON	356	19.78	245												54	57
County	346	19.22	242	25	2	2	53	4	156						48	56
Cities, towns, and villages	10	3.50	3												6	1
JOHNSON	177	14.50	138											1	16	22
County	166	13.60	133	10	2	1	27	14	76				3		11	22
Cities, towns, and villages	11	6.24	5											1	5	
KNOX	9,337	57.21	4,823											261	1,519	2,734
County	2,554	15.65	1,442	198	13	30	314	187	649	8			43		143	969
Cities, towns, and villages	5,791	53.37	3,047											261	1,218	1,265
Other civil divisions	992	(3)	334									334			158	500
LAKE	167	15.61	128											2	32	5
County	150	14.02	120	33	1	2	20	4	59				1		25	5
Cities, towns, and villages	17	7.27	8											2	7	
LAUDERDALE	377	15.91	262												101	14
County	315	13.29	226	44	2	5	37	10	126				2		76	13
Cities, towns, and villages	59	12.40	36												22	1
Other civil divisions	3	(3)													3	

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
LAWRENCE	$406	$14.87	$329										$20	$47	$10
County	339	12.42	306	$66	$3		$41	$13	$180	$1			$2	27	6
Cities, towns, and villages	67	21.60	23										20	20	4
LEWIS	107	20.35	86										2	9	10
County	96	18.26	82	16			23	3	40					6	8
Cities, towns, and villages	11	11.22	4										2	3	2
LINCOLN	401	15.77	331										18	13	39
County	319	12.55	286	62	15	$4	55	9	141					9	24
Cities, towns, and villages	59	13.48	28										18	4	9
Special school districts	23	(3)	17						17						6
LOUDON	367	20.28	275										14	76	2
County	228	12.60	185	60	2	3	17	2	100				1	43	
Cities, towns, and villages	77	10.93	28										14	33	2
Special school districts	62	(3)	62						62						
MCMINN	549	18.48	421											85	43
County	384	12.93	310	28	3	1	42	11	225					33	41
Cities, towns, and villages	107	9.30	54											51	2
Special school districts	58	(3)	57						57					1	
MCNAIRY	228	11.29	168											57	3
County	223	11.04	165	11	2	1	18	5	127				1	55	3
Cities, towns, and villages	5	2.34	3											2	
Other civil divisions		(3)													
MACON	145	10.45	134											5	6
County	145	10.45	134	39	1	2	26	6	60					5	6

MADISON	1,075	20 55	716											66	231	62
County	655	12 52	470	68	4	1	176	18	199	1			3		128	57
Cities, towns, and villages	420	18.41	246											66	103	5
Other civil divisions																
MARION	373	21.19	303												60	10
County	311	17.67	252	80	2	1	40	5	114				10		49	10
Cities, towns, and villages	18	6.86	7												11	
Special school districts	44	(3)	44						44							
MARSHALL	259	16.63	224											2	21	12
County	234	15 03	212	40	3	1	34	10	122				2		11	11
Cities, towns, and villages	25	6 55	12											2	10	1
MAURY	487	14.32	442											3	38	4
County	311	9.14	304	44	2	4	39	12	201				2		5	2
Cities, towns, and villages	105	10 19	69											3	32	1
Special school districts	71	(3)	69						69						1	1
MEIGS	89	14.59	75												9	5
County	89	14.59	75	13		1	23	3	34				1		9	5
MONROE	336	15.72	233											8	89	6
County	257	12 02	193	25	2	5	37	10	114						58	6
Cities, towns, and villages	57	13 91	18											8	31	
Special school districts	22	(3)	22						22							
MONTGOMERY	582	18.85	455											38	82	7
County	363	11 75	308	39	3	2	115	8	139				2		48	7
Cities, towns, and villages	219	23.30	147											38	34	
MOORE	56	13.87	49												1	6
County	49	12.14	42	4	1		16	1	19				1		1	6
Cities, towns, and villages	2	5.26	2													
Special school districts	5	(3)	5						5							
MORGAN	274	20 00	165												98	11
County	269	19.64	162	23	1		43	4	91						96	11
Cities, towns, and villages	5	4.45	3												2	
OBION	697	23 87	501											66	64	66
County	392	13.42	326	66	4	4	91	20	140				1		28	38
Cities, towns, and villages	196	19.00	69											66	35	26
Special school districts	105	(3)	104						104						1	
Other civil divisions	4	(3)	2										$2			2
OVERTON	197	10.82	183												8	8
County	188	10 33	181	25	2	2	25	11	109				7		1	6
Cities, towns, and villages	9	5.90	2												7	

See footnotes at end of table

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
PERRY	$109	$15.25	$93											$9	$7
County	108	15 11	92	$13	$1		$26	$1	$50				$1	9	7
Cities, towns, and villages	1	1.86	1												
PICKETT	60	10.53	47											10	3
County	60	10 53	47	8	1		12	2	24					10	3
POLK	352	22.14	286											52	14
County	345	21.70	282	16	19	$9	46	10	178	$2			2	49	14
Cities, towns, and villages	7	6.67	4											3	
PUTNAM	448	18.67	259										$29	67	93
County	343	14 29	229	39	2	2	12	6	166				2	21	93
Cities, towns, and villages	105	15.78	30										29	46	
RHEA	339	24.39	158										31	63	87
County	273	19 64	143	17	1	1	25	12	86				1	43	87
Cities, towns, and villages	60	15.43	11										31	18	
Special school districts	6	(3)	4						4					2	
ROANE	555	22.67	390										8	140	17
County	414	16.91	291	30	3	5	50	8	176				19	107	16
Cities, towns, and villages	59	5.92	20										8	31	
Special school districts	82	(3)	79						79					2	1
ROBERTSON	520	18.18	353										50	84	33
County	353	12.34	262	51	3	3	53	14	136				2	58	33
Cities, towns, and villages	167	24.15	91										50	26	

RUTHERFORD	543	16 82	377											24	79	63
County	279	8 64	258	22	4	12	10	12	175				23		20	1
Cities, towns, and villages	238	27.92	97											24	57	60
Special school districts	26	(3)	22						22						2	2
SCOTT	238	16 76	190												34	14
County	216	15.21	172	12	1	3	43	3	109	1					30	14
Cities, towns, and villages	13	9.41	9												4	
Special school districts	9	(3)	9						9							
SEQUATCHIE	74	18.05	67												3	4
County	65	15.85	58	7		1	19	2	28				1		3	4
Cities, towns, and villages	1	.77	1													
Special school districts	8	(3)	8						8							[illegible]
SEVIER	243	11.87	209												22	12
County	236	11.52	206	16	2	2	44	5	130				7		18	12
Cities, towns, and villages	7	7.94	3												4	
SHELBY	14,679	45.77	9,223											576	1,809	3,071
County	3,854	12.02	3,139	620	45	238	365	478	1,331		$4		58	45	379	291
Cities, towns, and villages	10,805	41.29	6,084											531	1,410	2,780
Other civil divisions	20	(4)													20	
SMITH	243	15.70	197												29	17
County	231	14.93	188	17	3	2	30	13	123						26	17
Cities, towns, and villages	6	3 84	3												3	
Special school districts	6	(3)	6						6							
STEWART	110	8.28	105													5
County	110	8.28	105	8	1		13	10	73							5
SULLIVAN	1,472	27.46	1,032											41	298	101
County	529	9 87	441	57	21	19	61	25	253				5		68	20
Cities, towns, and villages	943	35.76	591											41	230	81
SUMNER	570	19 79	266											21	30	253
County	470	16.32	234	29	3	6	24	8	163				1		21	215
Cities, towns, and villages	57	11.52	22											21	9	5
Special school districts	43	(3)	10						10							33
TIPTON	452	16.44	311											20	101	20
County	330	12.00	244	26	4	4	62	10	136	1			1		70	16
Cities, towns, and villages	82	17 70	41											20	19	2
Special school districts	25	(3)	23						23							2
Other civil divisions	15	(3)	3									$3			12	
TROUSDALE	91	16.17	82												8	1
County	88	15.63	79	9	1		26	3	40						8	1
Cities, towns, and villages	3	2 96	3													

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments											Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
UNICOI	$302	$23.05	$189												$97	$16
County	229	17.48	154	$24	$3		$12	$5	$110						59	16
Cities, towns, and villages	61	16.84	23												38	
Special school districts	12	(3)	12						12							
UNION	116	10.20	94												9	13
County	116	10.20	94	4	2		21	1	59				$7		9	13
VAN BUREN	69	18.65	61												1	7
County	69	18.65	61	4			27	1	29						1	7
WARREN	265	12.80	215											$16	16	18
County	185	8.94	177	18	2	$1	43	9	103	$1					2	6
Cities, towns, and villages	59	13.32	17											16	14	12
Special school districts	21	(3)	21						21							
WASHINGTON	1,363	27.36	783											77	275	173
County	579	12.11	336	33	3	1	76	40	178	1			4		80	163
Cities, towns, and villages	709	25.16	428											77	194	10
Special school districts	20	(3)	19						19						1	
WAYNE	190	15.66	136												14	40
County	190	15.66	136	28	1		17	7	83						14	40
WEAKLEY	394	13.46	315											17	50	12
County	241	8.24	214	16	3	5	38	14	127				11		16	11
Cities, towns, and villages	71	9.96	26											17	27	1
Special school districts	80	(3)	75						75						5	
Other civil divisions	2	(3)													2	

WHITE	204	13.12	184													10	10
County	173	11.13	156	24	1	2	38	5	84					2		7	10
Cities, towns, and villages	9	4.07	6													3	
Special school districts	22	(3)	22						22								
WILLIAMSON	278	12.17	239												9	22	8
County	211	9.24	197	33	2	11	25	12	108	1				5		6	8
Cities, towns, and villages	43	12.73	18												9	16	
Special school districts	24	(3)	24						24								
WILSON	653	27.29	339												58	54	202
County	264	11.03	238	34	4	4	40	12	131					13		16	10
Cities, towns, and villages	329	58.92	47												58	32	192
Special school districts	60	(3)	54						54							6	

[1] Not available by departments.
[2] Exclusive of schools that are administered by counties or by cities and towns.
[3] Not computed.
[4] Exclusive of the town of Humboldt, for which no report was received.

[a] Omission from table 3 of any civil division listed in tables 1 or 5 indicates no payments reported for such division.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public-service enterprises	Interest	Outlays
Grand total	$33,738	$32.53	$18,814	$2,236	$6,026	$6,662
30,000 population and over	27,074	42 01	15,568	1,194	4,204	6,108
Memphis	10,785	41.67	6,076	527	1,406	2,776
Nashville	5,867	37.73	3,629	361	826	1,052
Chattanooga	4,631	38.05	2,816	45	755	1,015
Knoxville	5,791	53.37	3,047	261	1,218	1,265
8,000 to 30,000 population	2,839	23.37	1,732	297	710	100
Johnson City	681	25.04	422	69	180	10
Jackson	420	18.50	246	66	103	5
Kingsport	520	40.00	299	23	136	62
Bristol	416	32.76	290	16	91	19
Cleveland	97	10.10	46		51	
Clarksville	219	23.30	147	38	34	
Dyersburg	300	32.97	153	85	58	4
Elizabethton	86	9.56	59		27	
Paris	100	11.36	70		30	
2,500 to 8,000 population	2,796	19.31	1,028	606	754	408
Murfreesboro	235	29.40	94	24	57	60
Columbia	86	10.91	58		28	
Morristown	193	26.42	40	63	79	11
Union City	173	29.50	60	66	22	25
Springfield	158	28.33	83	50	25	
Greeneville	123	22.19	49	25	43	6
Athens	50	9.29	29		21	
Alcoa	111	21.12	74		23	14
Shelbyville	84	16.77	26		18	40
Maryville	104	20.98	67	10	21	6
Lebanon	321	68.94	44	57	28	192
Humboldt [1]						
Harriman	14	3.05	10		4	
Lenoir City	59	13.20	22	8	27	2
Etowah	52	12.35	22		28	2
Tullahoma	56	13.92	35	11	9	1
McMinnville	58	14.82	16	16	14	12
Rockwood	41	10.52	7	8	26	
Fayetteville	55	14.39	27	18	1	9
Cookeville	89	23.81	20	29	40	
Erwin	61	16.84	23		38	
Covington	77	22.67	32	20	19	2
Franklin	43	12.73	18	9	16	
Pulaski	78	23.17	14	49	15	
Martin	43	13.03	12	10	21	
Brownsville	46	14.36	19	12	15	
Milan	56	17.75	14	23	19	
Lewisburg	23	7.39	10	2	10	1
Lawrenceburg	67	21.60	23	20	20	4
Gallatin	50	16.39	20	19	6	5
Newport	38	12.71	14	3	21	
Dickson	66	22.74	15	32	19	
Trenton	52	17.98	11	16	9	16
La Follette	16	6.07	10		6	
Loudon	18	6.98	6	6	6	
Less than 2,500 population	1,029	8.13	486	139	358	46

[1] Not available.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS [1]	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	$335,557	$307,917	$13,867	$13,773	$323,496	$122 30
State government	94,601	92,139	----	2,462	94,032	35. 55
Counties	108,124	100,863	----	7,261	104,322	39 44
Cities, towns, and villages	127,044	114,651	8,473	3,920	119,412	115. 12
Special school districts [1]	394	264	----	130	394	(2)
Other civil divisions	5,391	----	5,394	----	5,336	(2)
ANDERSON	1,328	1,212	37	79	1,303	65. 15
County	954	889	----	65	942	47. 10
Cities, towns, and villages	372	323	37	12	359	117. 98
Special school districts	2	----	----	2	2	(2)
BEDFORD	598	520	----	78	593	28 13
County	185	160	----	25	185	8. 78
Cities, towns, and villages	413	360	----	53	408	65. 80
BENTON	156	112	----	44	137	12 19
County	147	103	----	44	130	11. 57
Cities, towns, and villages	9	9	----	----	7	4. 49
BLEDSOE	373	322	----	51	356	49. 94
County	372	322	----	50	355	49. 80
Cities, towns, and villages	1	----	----	1	1	1. 81
BLOUNT	3,001	2,878	20	103	2,849	81. 63
County	2,175	2,082	----	93	2,154	61. 72
Cities, towns, and villages	826	796	20	10	695	68. 05
BRADLEY	1,854	1,749	52	53	1,825	77. 33
County	939	886	----	53	939	39. 79
Cities, towns, and villages	915	863	52	----	886	92. 29
CAMPBELL	1,971	1,790	18	163	1,792	66. 80
County	1,745	1,602	----	143	1,601	59. 68
Cities, towns, and villages	226	188	18	20	191	45. 84
CANNON	112	112	----	----	112	12. 53
County	112	112	----	----	112	12. 53
CARROLL	2,324	1,826	412	86	2,307	87. 39
County	1,581	1,506	----	75	1,581	59. 89
Cities, towns, and villages	407	131	272	4	390	74. 56
Special school districts	196	189	----	7	196	(2)
Other civil divisions	140	----	140	----	140	(2)
CARTER	3,748	3,741	----	7	3,618	118. 62
County	2,017	2,010	----	7	1,887	61. 87
Cities, towns, and villages	1,731	1,731	----	----	1,731	192. 33
CHEATHAM	189	161	----	28	183	20. 28
County	189	161	----	28	183	20 28
CHESTER	397	335	50	12	386	35. 74
County	311	303	----	8	303	28. 06
Cities, towns, and villages	53	32	17	4	51	33 93
Other civil divisions	33	----	33	----	32	(2)
CLAIBORNE	1,323	1,098	----	225	1,300	53. 06
County	1,323	1,098	----	225	1,300	53. 06
CLAY	190	138	----	52	190	19. 79
County	190	138	----	52	190	19. 79
COCKE	2,195	2,178	----	17	2,084	95. 16
County	1,916	1,906	----	10	1,891	86. 35
Cities, towns, and villages	279	272	----	7	193	62. 12

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Con.

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
COFFEE	$865	$808	$1	$53	$834	$49.64
County	646	605		41	615	36.60
Cities, towns, and villages	215	203	1	8	215	40.95
Special school districts	4			4	4	(2)
CROCKETT	896	844	9	43	896	51.62
County	773	732		41	773	44.53
Cities, towns, and villages	113	112		1	113	41.27
Special school districts	1			1	1	(2)
Other civil divisions	9		9		9	(2)
CUMBERLAND	689	677		12	677	57.86
County	570	558		12	558	47.69
Cities, towns, and villages	119	119			119	105.50
DAVIDSON	20,335	19,811	391	103	18,495	79.65
County	2,944	2,844		100	2,711	11.68
Cities, towns, and villages	17,391	16,967	391	3	15,784	101.50
DECATUR	401	272		129	394	38.99
County	365	237		128	362	35.82
Cities, towns, and villages	36	35		1	32	23.99
DE KALB	326	201		125	326	22.94
County	315	191		124	315	22.16
Cities, towns, and villages	11	10		1	11	8.24
DICKSON	1,118	1,053	58	7	1,073	58.03
County	774	774			733	39.64
Cities, towns, and villages	344	279	58	7	340	92.97
DYER	6,149	5,459	517	173	6,133	194.08
County	4,677	4,617		60	4,667	147.69
Cities, towns, and villages	1,219	842	269	108	1,249	109.14
Special school districts	5			5	5	(2)
Other civil divisions	218		218		212	(2)
FAYETTE	2,068	1,618	439	11	2,038	70.54
County	1,563	1,552		11	1,551	53.68
Cities, towns, and villages	66	66			48	21.28
Other civil divisions	439		439		439	(2)
FENTRESS	815	745	1	69	791	71.26
County	813	745		68	789	71.08
Cities, towns, and villages	2		1	1	2	2.33
FRANKLIN	618	544	31	43	586	26.64
County	425	384		41	425	19.32
Cities, towns, and villages	193	160	31	2	161	34.26
GIBSON	4,200	3,620	152	428	4,045	85.88
County	3,348	2,980		368	3,214	68.24
Cities, towns, and villages [3]	792	637	95	60	771	76.31
Special school districts	3	3			3	(2)
Other civil divisions	57		57		57	(2)
GILES	1,177	958	186	33	1,166	41.62
County	854	834		20	854	30.48
Cities, towns, and villages	323	124	186	13	312	82.34
GRAINGER	669	604		65	669	52.52
County	669	604		65	669	52.52
GREENE	2,810	2,574	246	20	2,750	77.46
County	1,988	1,968		20	1,908	53.75
Cities, towns, and villages	852	606	246		842	146.28
GRUNDY	330	289		41	330	33.96
County	330	289		41	330	33.96

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Con.

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
HAMBLEN	$2,320	$2,285	$14	$30	$1,862	$110.18
County	792	772		20	570	33.73
Cities, towns, and villages	1,507	1,483	14	10	1,262	172.76
Special school districts	30	30			30	(2)
HAMILTON	23,943	22,241	1,368	334	23,479	140.68
County	8,409	8,110		299	8,223	49 27
Cities, towns, and villages	15,534	14,131	1,368	35	15,256	120 93
HANCOCK	139	135		4	135	13.96
County	139	135		4	135	13.96
HARDEMAN	1,794	1,535	176	83	1,727	77 82
County	1,479	1,396		83	1,476	66.51
Cities, towns, and villages	180	139	41		167	47.35
Other civil divisions	135		135		84	(2)
HARDIN	579	559	16	4	579	35.71
County	556	556			556	34.29
Cities, towns, and villages	7	3		4	7	6.20
Other civil divisions	16		16		16	(2)
HAWKINS	1,244	1,201	41	2	1,169	48.11
County	987	987			912	37.53
Cities, towns, and villages	255	214	41		255	160 38
Special school districts	2			2	2	(2)
HAYWOOD	1,352	1,334	11	7	1,350	51.53
County	1,045	1,043		2	1,045	39.89
Cities, towns, and villages	293	291		2	291	78 50
Special school districts	3			3	3	(2)
Other civil divisions	11		11		11	(2)
HENDERSON	720	534		186	685	38.80
County	669	489		180	666	37.72
Cities, towns, and villages	45	45			13	6.32
Special school districts	6			6	6	(2)
HENRY	871	777		94	810	30.64
County	483	409		74	470	17.78
Cities, towns, and villages	368	368			320	33.40
Special school districts	20			20	20	(2)
HICKMAN	585	493		92	583	42.83
County	520	441		79	520	38.20
Cities, towns, and villages	65	52		13	63	66.81
HOUSTON	202	192		10	182	32 76
County	191	181		10	171	30.78
Cities, towns, and villages	11	11			11	13.43
HUMPHREYS	413	388	14	41	336	27.91
County	377	349		28	270	22 43
Cities, towns, and villages	66	39	14	13	66	37.25
JACKSON	345	345			332	24.43
County	323	323			311	22.89
Cities, towns, and villages	22	22			21	37.77
JEFFERSON	1,310	1,251		59	1,225	68.06
County	1,155	1,116		39	1,084	60 22
Cities, towns, and villages	155	135		20	141	49.30
JOHNSON	644	617		27	634	51.93
County	552	535		17	546	44 72
Cities, towns, and villages	92	82		10	88	49.89
KNOX	33,126	26,448	5,757	921	31,901	195.47
County	3,461	3,390		71	3,458	21.19
Cities, towns, and villages	26,295	23,058	2,387	850	25,073	231.09
Other civil divisions	3,370		3,370		3,370	(2)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Con.

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
LAKE	$814	$814			$709	$66.26
County	599	599			532	49.72
Cities, towns, and villages	215	215			177	75.71
LAUDERDALE	2,630	2,549	$63	$18	2,583	108.99
County	2,213	2,198		15	2,188	92.32
Cities, towns, and villages	369	351	15	3	347	72.95
Other civil divisions	48		48		48	(2)
LAWRENCE	1,228	1,011		217	1,201	43.99
County	830	643		187	825	30.22
Cities, towns, and villages	398	368		30	376	121.21
LEWIS	258	251		7	258	49.07
County	206	199		7	206	39.18
Cities, towns, and villages	52	52			52	53.06
LINCOLN	818	722		96	761	29.93
County	406	345		61	406	15.97
Cities, towns, and villages	412	377		35	355	81.09
Special school districts						
LOUDON	1,687	1,613		74	1,682	92.93
County	1,214	1,168		46	1,209	66.80
Cities, towns, and villages	473	445		28	473	67.11
MCMINN	1,879	1,210	436	233	1,689	56.87
County	1,065	850		215	890	29.97
Cities, towns, and villages	814	360	436	18	799	69.43
MCNAIRY	981	850	6	125	968	47.92
County	940	820		120	927	45.89
Cities, towns, and villages	35	30		5	35	16.35
Other civil divisions	6		6		6	(2)
MACON	81			81	79	5.69
County	81			81	79	5.69
MADISON	4,752	4,255	216	281	4,677	89.43
County	2,799	2,526		273	2,751	52.60
Cities, towns, and villages	1,953	1,729	216	8	1,926	84.41
MARION	1,632	1,450	120	62	1,625	92.33
County	1,448	1,386		62	1,442	81.93
Cities, towns, and villages	184	64	120		183	69.71
MARSHALL	575	566		9	530	34.03
County	305	296		9	283	18.17
Cities, towns, and villages	270	270			247	64.68
MAURY	1,009	931	26	112	1,013	29.78
County	550	501		49	507	14.90
Cities, towns, and villages	519	430	26	63	506	49.09
MEIGS	187	177		10	177	29.02
County	187	177		10	177	29.02
MONROE	1,751	1,631	39	81	1,700	79.52
County	1,231	1,151		80	1,209	56.56
Cities, towns, and villages	519	480	39		490	119.54
Special school districts	1			1	1	(2)
MONTGOMERY	1,927	1,927			1,846	59.78
County	1,210	1,210			1,152	37.30
Cities, towns, and villages	717	717			694	73.83
MOORE	46	34		12	46	11.39
County	44	34		10	44	10.90
Cities, towns, and villages	2			2	2	5.26

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Con.

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
MORGAN	$1,720	$1,660	----	$60	$1,711	$124.89
County	1,690	1,630	----	60	1,681	122 70
Cities, towns, and villages	30	30	----	----	30	26. 71
OBION	2,408	2,159	$13	236	2,362	80. 89
County	1,700	1,557	----	143	1,667	57. 09
Cities, towns, and villages	686	593	----	93	673	65 25
Special school districts	9	9	----	----	9	(2)
Other civil divisions	13	----	13	----	13	(2)
OVERTON	768	714	----	54	743	40 82
County	646	600	----	46	646	35 49
Cities, towns, and villages	122	114	----	8	97	63. 56
PERRY	243	211	----	32	242	33 86
County	237	205	----	32	236	33. 02
Cities, towns, and villages	6	6	----	----	6	11. 13
PICKETT	100	87	----	13	100	17 54
County	100	87	----	13	100	17 54
POLK	1,515	1,368	----	147	1,475	92. 77
County	1,464	1,318	----	146	1,440	90. 57
Cities, towns, and villages	51	50	----	1	35	33 33
PUTNAM	1,747	1,348	145	254	1,744	72. 67
County	945	693	----	252	945	39. 38
Cities, towns, and villages	802	655	145	2	799	120. 10
RHEA	1,723	1,550	9	164	1,656	119. 14
County	1,272	1,163	----	109	1,206	86. 76
Cities, towns, and villages	451	387	9	55	450	115. 71
ROANE	2,864	2,601	----	263	2,462	100 58
County	1,959	1,889	----	70	1,947	79 54
Cities, towns, and villages	849	712	----	137	459	46. 02
Special school districts	56	----	----	56	56	(2)
ROBERTSON	1,574	1,377	139	58	1,515	52. 97
County	1,175	1,117	----	58	1,116	39. 02
Cities, towns, and villages	399	260	139	----	399	57. 69
RUTHERFORD	2,052	1,716	51	285	1,734	53. 71
County	896	878	----	18	782	24. 22
Cities, towns, and villages	1,156	838	51	267	952	111. 68
SCOTT	894	718	65	111	874	61. 55
County	801	701	----	100	781	55. 00
Cities, towns, and villages	87	17	65	5	87	62. 95
Special school districts	6	----	----	6	6	(2)
SEQUATCHIE	82	80	----	2	69	16. 83
County	82	80	----	2	69	16. 83
SEVIER	1,185	1,135	----	50	1,157	56. 49
County	1,110	1,060	----	50	1,100	53. 71
Cities, towns, and villages	75	75	----	----	57	64. 63
SHELBY	40,926	37,703	1,489	1,734	37,797	117. 86
County	8,832	8,222	----	610	8,247	25 72
Cities, towns, and villages	31,538	29,481	933	1,124	28,994	110. 80
Other civil divisions	556	----	556	----	556	(2)
SMITH	1,273	1,222	----	51	1,257	81. 24
County	740	695	----	45	724	46. 79
Cities, towns, and villages	533	527	----	6	533	341. 23
STEWART	137	122	----	15	137	10. 32
County	137	122	----	15	137	10. 32

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Con.

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
SULLIVAN	$6,747	$5,761	$259	$727	$6,453	$120.39
County	2,772	2,401		371	2,576	48.06
Cities, towns, and villages	3,975	3,360	259	356	3,877	147.02
SUMNER	845	837		8	821	28.51
County	604	604			584	20.17
Cities, towns, and villages	208	200		8	207	41.84
Special school districts	33	33			33	(2)
TIPTON	2,590	2,084	263	243	2,380	86.77
County	1,961	1,746		215	1,829	66.51
Cities, towns, and villages	366	338		28	294	63.47
Other civil divisions	263		263		263	(2)
TROUSDALE	208	163		45	206	36.60
County	208	163		45	206	36.60
UNICOI	1,774	1,655		119	1,764	134.66
County	1,140	1,056		84	1,130	86.26
Cities, towns, and villages	634	599		35	634	174.99
UNION	332	290		42	315	27.70
County	332	290		42	315	27.70
VAN BUREN	37	25		12	36	9.73
County	37	25		12	36	9.73
WARREN	652	630		22	589	28.45
County	352	330		22	344	16.62
Cities, towns, and villages	300	300			245	55.32
WASHINGTON	6,373	5,556	380	437	6,286	131.51
County	2,581	2,378		203	2,502	52.34
Cities, towns, and villages	3,790	3,178	380	232	3,782	134.20
Special school districts	2			2	2	(2)
WAYNE	453	349		104	453	37.33
County	453	349		104	453	37.33
WEAKLEY	2,202	1,947	88	167	2,078	71.01
County	1,025	926		99	903	30.86
Cities, towns, and villages	1,085	1,021	8	56	1,083	151.85
Special school districts	12			12	12	(2)
Other civil divisions	80		80		80	(2)
WHITE	532	491		41	506	32.55
County	414	376		38	399	25.67
Cities, towns, and villages	115	115			104	47.04
Special school districts	3			3	3	(2)
WILLIAMSON	726	718		8	706	30.90
County	398	390		8	387	16.94
Cities, towns, and villages	328	328			319	94.46
WILSON	1,078	896	40	142	1,059	44.26
County	385	285		100	370	15.46
Cities, towns and villages	693	611	40	42	689	123.39

[1] Exclusive of school debt reported as an obligation of counties or of cities and towns
[2] Not computed.
[3] Exclusive of the town of Humboldt, for which no report was received

[a] Omission from table 5 of any civil division listed in tables 1 or 3 indicates no debt reported for such division.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	$127,044	$114,651	$8,473	$3,920	$119,412	$115.12
30,000 population and over	90,278	83,189	5,079	2,010	84,658	131.35
Memphis	31,459	29,401	933	1,122	28,921	111.75
Nashville	17,391	16,997	391	3	15,784	101.50
Chattanooga	15,133	13,730	1,368	35	14,880	122.27
Knoxville	26,295	23,058	2,387	850	25,073	231.09
8,000 to 30,000 population	11,277	12,370	1,206	701	14,016	115.60
Johnson City	3,555	2,943	380	232	3,549	130.48
Jackson	1,954	1,730	216	8	1,927	84.89
Kingsport	2,345	2,052	112	181	2,318	178.31
Bristol	1,581	1,262	147	172	1,510	118.90
Cleveland	915	863	52	----	886	92.29
Clarksville	717	717	----	----	694	73.83
Dyersburg	1,114	707	299	108	1,114	122.42
Elizabethton	1,732	1,732	----	----	1,732	192.44
Paris	364	364	----	----	316	35.91
2,500 to 8,000 population	14,926	12,511	1,486	929	13,513	93.54
Murfreesboro	1,157	838	52	267	953	119.23
Columbia	451	386	26	39	438	55.57
Morristown	1,507	1,483	14	10	1,262	172.76
Union City	475	396	----	79	474	80.82
Springfield	387	248	139	----	387	69.39
Greeneville	852	606	246	----	842	151.88
Athens	318	225	123	----	310	63.14
Alcoa	444	435	----	9	313	59.56
Shelbyville	383	333	----	50	379	75.65
Maryville	382	361	20	1	382	77.05
Lebanon	624	546	40	38	624	134.02
Humboldt [1]	----	----	----	----	----	----
Harriman	357	346	----	11	22	4.80
Lenoir City	461	444	----	20	464	103.80
Etowah	437	115	313	9	432	102.64
Tullahoma	179	171	4	4	179	44.49
McMinnville	300	300	----	----	245	62.60
Rockwood	453	326	----	127	400	102.62
Fayetteville	377	342	----	35	320	83.73
Cookeville	695	550	145	----	695	185.93
Erwin	634	599	----	35	634	174.99
Covington	365	337	----	28	293	86.25
Franklin	328	328	----	----	319	94.46
Pulaski	304	106	186	12	294	87.32
Martin	589	558	8	23	587	177.88
Brownsville	283	281	----	2	283	88.33
Milan	405	307	81	17	405	128.37
Lewisburg	264	264	----	----	246	79.05
Lawrenceburg	398	368	----	30	376	121.21
Gallatin	147	139	----	8	147	48.20
Newport	279	272	----	7	193	64.57
Dickson	338	273	58	7	336	115.78
Trenton	209	163	13	33	188	65.01
La Follette	103	65	18	20	93	31.48
Loudon	8	----	----	8	8	3.10
Less than 2,500 population	7,563	6,581	702	280	7,165	56.64

[1] Not available.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Grand total	$323,496	$133,337	$59,099	$122.30	$56.27	$26.41
State government	94,032	19,142	11,812	35.55	8.08	5.32
Counties	104,322	43,528	16,521	39.44	18.26	7.38
Cities, towns, and villages	119,412	65,680	30,766	115.12	86.28	51.60
Special school districts	[1] 394	22	(2)	(3)	(3)	
Other civil divisions	5,336	4,959		(3)	(3)	
Anderson	1,303	613	277	65.15	33.24	15.63
Bedford	593	347	20	28.13	15.97	.90
Benton	137	169	2	12.19	14.05	.15
Bledsoe	356	286	12	49.91	38.41	1.90
Blount	2,849	1,998	375	81.63	64.74	17.58
Bradley	1,825	1,145	305	77.33	59.51	18.46
Campbell	1,792	1,303	339	66.80	45.73	11.05
Cannon	112	130	5	12.53	12.74	.47
Carroll	2,307	690	108	87.39	28.21	4.52
Carter	3,618	980	158	118.62	44.72	7.57
Cheatham	183	122	55	20.28	12.12	5.21
Chester	386	233	14	35.74	23.72	1.59
Claiborne	1,300	813	64	53.06	34.93	2.60
Clay	190	116		19.79	12.59	
Cocke	2,084	1,095	376	95.16	51.82	19.30
Coffee	834	255	64	49.64	14.33	4.09
Crockett	896	506	27	51.62	28.45	1.65
Cumberland	677	282	85	57.86	27.43	8.82
Davidson	18,495	12,927	7,330	79.65	74.92	46.35
Decatur	394	123		38.99	12.06	
De Kalb	326	36		22.94	2.34	
Dickson	1,073	455	44	58.03	23.52	2.16
Dyer	6,133	2,101	215	194.08	68.73	7.43
Fayette	2,038	715	48	70.54	22.48	1.59
Fentress	791	300	19	71.26	26.78	2.47
Franklin	586	480	79	26.64	23.19	3.87
Gibson	[4] 4,045	1,462	255	[4] 85.88	33.34	6.02
Giles	1,166	862	131	41.62	27.86	4.01
Grainger	669	636	92	52.52	47.56	7.33
Greene	2,750	1,812	358	77.46	54.47	11.46
Grundy	330	190	2	33.96	18.78	.21
Hamblen	1,862	1,199	477	110.18	77.77	34.17
Hamilton	23,479	11,050	[5] 6,643	140.68	90.96	[5] 64.21
Hancock	135	108	1	13.96	10.31	.09
Hardeman	1,727	153	34	77.82	6.85	1.47
Hardin	579	95	12	35.71	5.50	.71
Hawkins	1,169	1,050	226	48.11	45.80	9.59
Haywood	1,350	828	257	51.53	32.60	9.83
Henderson	685	642	171	38.80	34.15	10.02
Henry	810	1,542	94	30.04	55.88	3.65
Hickman	583	524	67	42.83	32.30	4.06
Houston	182	34	11	32.76	5.39	1.77
Humphreys	336	315	9	27.91	23.33	.63
Jackson	332	124	73	24.43	8.30	4.83
Jefferson	1,225	647	512	68.06	36.63	28.81
Johnson	634	187	19	51.93	15.32	1.35
Knox	31,901	11,605	3,975	195.47	98.56	39.49
Lake	709	199	106	66.26	21.71	11.56
Lauderdale	2,583	653	71	108.99	30.25	3.35
Lawrence	1,201	582	79	43.99	23.13	4.34

See footnotes at end of table.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, and 1912—Continued

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Lewis	$258	$129	$10	$49.07	$22 60	$1 53
Lincoln	761	369	82	29 93	14.33	3.18
Loudon	1,682	853	290	92 93	50 31	19.08
McMinn	1,689	829	379	56.87	31.65	17.49
McNairy	968	111	3	47.92	5.89	.20
Macon	79	----	----	5.09	----	----
Madison	4,677	2,581	1,369	89.43	57 39	33 94
Marion	1,625	58	155	92.33	3 34	8.02
Marshall	530	65	47	34.03	3.72	2 77
Maury	1,013	511	361	29.78	14.43	8.91
Meigs	177	91	1	29.02	14.89	.19
Monroe	1,700	790	349	79.52	35 26	16 30
Montgomery	1,846	1,594	581	50.78	49.39	17 25
Moore	46	4	1	11.39	.80	.29
Morgan	1,711	975	57	124.89	70 88	4.74
Obion	2,362	948	147	80.89	33.40	4 83
Overton	743	347	45	40 82	19.21	2.70
Perry	242	9	----	33.86	1.10	----
Pickett	100	49	----	17.54	9 37	----
Polk	1,475	711	509	92.77	49.82	33 92
Putnam	1,744	500	206	72 67	22.20	14 08
Rhea	1,656	651	151	119.14	47.13	9 56
Roane	2,462	1,648	485	100.58	61.72	21.17
Robertson	1,515	568	520	52.97	22.14	20.31
Rutherford	1,734	739	180	53.71	22.34	5 41
Scott	874	529	64	61 55	39.09	4 71
Sequatchie	69	50	12	16.83	13.85	2.68
Sevier	1,157	895	450	56.49	39 95	20.10
Shelby	37,797	24,177	14,220	117 86	104 48	69.79
Smith	1,257	583	8	81.24	34.03	.45
Stewart	137	----	----	10.32	----	----
Sullivan	6,453	2,709	1,047	120.39	70.62	35.91
Sumner	821	284	80	28.51	10.05	3.14
Tipton	2,386	762	77	86.77	25.02	2.59
Trousdale	206	22	----	36.60	3.67	----
Unicoi	1,764	571	20	134.66	52.52	2 62
Union	315	385	50	27.70	33 00	4.38
Van Buren	36	45	53	9.73	17.29	19.04
Warren	589	28	155	28.45	1.63	9.33
Washington	6,286	2,267	940	131.51	64.10	30 30
Wayne	453	30	33	37.33	2.29	2 74
Weakley	2,078	516	60	71.01	16.61	2.16
White	506	283	148	32.55	17 97	9.35
Williamson	706	149	102	30.90	6.37	4.22
Wilson	1,059	155	35	44.26	5.86	1.37

[1] Exclusive of school debt reported as an obligation of counties or of cities and towns.
[2] Debt on account of schools not reported separately.
[3] Not computed.
[4] Exclusive of the town of Humboldt, for which no report was received.
[5] Includes the debt of James County, annexed to Hamilton County in 1919.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX						PER CAPITA ASSESSED VALUATION		
	1932				1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property	Other property					
State total	$1,663,892	$1,285,070	$113,543	$264,979	$1,730,328	$625,687	$629.07	$730.49	$279.56
Anderson	7,483	3,996	612	2,875	8,872	3,839	374.15	480.90	216.37
Bedford	10,455	8,419	627	1,409	16,817	6,224	496.04	773.64	274.56
Benton	3,810	2,918	98	794	5,086	2,060	339.06	422.20	163.06
Bledsoe	3,073	2,326	66	681	4,297	1,129	431.12	576.96	178.43
Blount	21,638	16,614	2,686	2,338	24,378	4,583	620.00	790.00	214.88
Bradley	11,867	7,619	931	3,317	11,392	3,941	502.84	591.86	238.51
Campbell	7,201	3,546	557	3,098	12,851	6,066	268.42	451.06	197.87
Cannon	2,750	2,290	31	429	3,608	1,084	307.78	352.32	183.31
Carroll	10,090	7,988	196	1,906	12,264	4,969	382.20	501.39	207.30
Carter	14,461	7,832	4,413	2,216	8,050	2,690	474.13	367.36	124.14
Cheatham	3,870	3,463	33	374	5,044	1,619	428.81	502.49	163.57
Chester	3,136	2,699	109	328	3,992	1,085	290.37	406.62	190.84
Claiborne	5,960	4,773	520	667	8,383	2,062	243.27	359.99	84.44
Clay	2,165	2,117	31	17	3,543	1,380	225.52	383.44	150.06
Cocke	9,012	6,749	269	1,994	11,113	4,179	411.51	525.75	214.52
Coffee	6,307	5,288	318	701	9,173	2,746	375.39	515.69	175.53
Crockett	6,112	5,345	88	679	9,207	2,408	352.09	517.57	149.15
Cumberland	3,688	3,075	60	553	4,786	2,082	315.21	464.99	215.62
Davidson	273,818	209,999	35,214	28,605	198,573	88,228	1,179.23	1,150.91	557.91
Decatur	2,281	2,046	83	152	3,074	1,194	225.71	300.73	118.28
De Kalb	3,440	3,069	179	192	7,547	2,145	242.03	491.01	138.98
Dickson	5,334	4,142	167	1,025	7,702	2,587	288.46	398.19	126 93
Dyer	15,218	12,520	496	2,202	17,683	7,029	481.58	578.52	242.36
Fayette	9,277	7,379	187	1,711	13,589	4,932	321.10	427.09	162.04
Fentress	2,130	1,944	114	72	3,552	1,510	191.89	317.07	191.58
Franklin	10,279	7,138	906	2,235	13,816	4,879	467.23	668.13	237.72
Gibson	21,620	18,531	679	2,410	25,894	10,196	459.02	590.64	240.74
Giles	13,405	10,081	473	2,851	20,910	7,813	478.48	675.65	239.45
Grainger	3,956	3,791	41	124	5,771	1,723	310.59	431.64	124.05
Greene	18,654	15,425	143	3,086	20,170	4,402	525.46	606.22	140.89
Grundy	2,519	1,739	417	363	2,752	1,412	259.24	271.93	166.38
Hamblen	8,820	6,647	365	1,808	11,110	3,868	521.89	720.68	277.31
Hamilton	157,732	116,948	12,908	27,876	142,587	[1] 48,559	945.07	[1] 1,173.70	[1] 469.47
Hancock	2,068	2,042	26		2,614	588	213.79	250.09	54.55
Hardeman	7,817	4,897	235	2,685	9,186	4,818	352.23	412.35	209.27
Hardin	4,507	4,335	68	104	5,399	2,395	277.99	312.24	136.67
Hawkins	8,463	7,154	108	1,201	12,615	2,923	348.27	550.46	123.90
Haywood	9,023	7,539	207	1,277	10,560	4,215	344.30	423.86	161.21
Henderson	4,442	3,667	99	676	6,459	2,740	251.60	343.64	160.87
Henry	11,819	9,459	321	2,039	16,521	5,360	447.15	598.73	207.49
Hickman	5,586	4,706	135	745	7,506	3,473	410.34	462.87	209.52
Houston	2,572	1,597	137	838	3,034	1,341	463.01	488.38	215.51
Humphreys	4,997	3,897	185	915	7,290	2,944	415.07	540.71	209 19
Jackson	2,611	2,378	99	134	5,819	1,703	192.14	389.12	113 26
Jefferson	9,067	7,248	351	1,468	10,902	3,430	503.72	616.71	193.21
Johnson	2,271	1,840	69	362	3,929	1,497	186.01	321.24	106.69
Knox	140,314	114,250	8,890	17,174	126,482	39,141	859.77	1,074.19	388.90
Lake	5,288	4,825	226	237	7,743	2,425	494.21	844.35	265.38
Lauderdale	9,475	6,774	276	2,425	15,101	5,707	399.79	699.31	270.42
Lawrence	9,194	7,652	123	1,419	11,156	3,198	336.78	443.72	175.00

[1] Includes the figures of James County, annexed to Hamilton County in 1919.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX						PER CAPITA ASSESSED VALUATION		
	1932				1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property	Other property					
Lewis	$2,180	$1,427	$107	$646	$3,114	$1,374	$414.61	$545.67	$210.03
Lincoln	11,612	10,388	276	948	18,076	6,527	456.77	701.01	251.92
Loudon	7,604	4,922	419	2,263	9,673	2,709	420.11	570.32	186.64
McMinn	9,945	5,607	351	3,987	10,737	3,853	334.85	410.02	177.90
McNairy	5,145	4,083	164	898	6,729	2,872	254.70	356.72	175.58
Macon	3,144	2,829	163	152	4,250	1,426	226.64	283.07	94.44
Madison	28,086	21,833	1,570	4,683	25,778	9,707	537.02	573.18	240.64
Marion	11,089	6,142	789	4,158	12,523	3,358	630.06	719.61	173.84
Marshall	9,699	7,432	335	1,932	13,399	3,919	622.77	765.53	232.26
Maury	19,683	14,835	1,501	3,347	29,503	13,475	578.64	833.34	333.08
Meigs	1,456	1,436	17	3	2,144	974	238.69	352.76	158.89
Monroe	8,369	5,849	326	2,194	11,928	4,627	391.50	532.36	216.16
Montgomery	16,044	13,276	683	2,085	19,689	8,277	519.53	610.22	245.82
Moore	1,185	1,084	45	56	1,768	833	293.53	393.76	173.43
Morgan	5,612	2,795	136	2,681	7,694	3,128	409.64	559.38	259.28
Obion	18,250	14,156	620	3,474	29,353	11,565	625.00	1,033.81	379.35
Overton	3,002	2,696	95	211	4,294	1,355	164.95	237.63	81.29
Perry	2,128	2,061	56	11	3,132	1,149	297.75	403.36	130.25
Pickett	991	953	32	6	1,259	578	173.86	240.51	113.70
Polk	15,437	7,912	438	7,087	16,664	5,961	970.88	1,167.26	397.13
Putnam	6,771	5,879	303	589	9,617	3,139	282.13	421.82	149.21
Rhea	6,705	3,921	259	2,525	8,700	3,742	482.37	629.91	237.36
Roane	10,702	6,708	594	3,400	14,623	4,804	437.23	583.12	209.78
Robertson	15,086	12,554	285	2,247	17,881	6,310	527.48	696.82	246.41
Rutherford	19,339	15,491	870	2,978	25,490	8,681	598 99	771.06	261.50
Scott	5,419	2,912	293	2,214	8,480	2,848	381.62	626.81	210.11
Sequatchie	2,011	1,536	36	439	2,474	790	490.49	681.24	176.11
Sevier	4,966	4,583	119	264	8,675	2,625	242.48	387.17	112.27
Shelby	333,228	263,311	20,605	49,312	276,087	106,278	1,039.00	1,193.12	521.62
Smith	7,492	6,572	106	814	13,372	4,838	484.20	780.40	260.86
Stewart	2,691	2,320	167	204	5,582	1,972	202.67	380.69	132 72
Sullivan	24,649	17,775	2,578	4,296	25,563	5,918	459.87	666.49	202.99
Sumner	15,595	11,923	240	3,432	21,082	7,275	541.49	746.42	283.96
Tipton	9,585	7,283	204	2,098	15,360	4,181	348.57	504.20	141.64
Trousdale	3,590	3,256	118	216	5,277	1,538	637.77	875.49	261.84
Unicoi	4,136	2,667	136	1,333	4,729	917	315.73	435.03	120.09
Union	3,246	3,141	26	79	3,786	902	285.46	324.56	79.04
Van Buren	1,601	1,037	11	553	1,667	1,075	432.70	635.18	386.20
Warren	7,299	4,356	392	2,551	7,405	2,871	352.61	423.00	173.25
Washington	22,979	17,936	1,028	4,015	26,246	5,677	480.73	742.24	182.94
Wayne	2,796	2,063	120	613	4,111	1,732	230.43	314.15	143.61
Weakley	13,452	11,362	160	1,930	20,790	8,039	459.71	669.49	251.78
White	5,650	3,937	301	1,412	7,595	2,322	363.51	481.58	146.67
Williamson	17,579	14,143	690	2,746	22,522	7,970	769.49	962.12	329.16
Wilson	15,589	13,972	507	1,110	21,905	7,655	651.47	827.88	301.45

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, TOWNS, AND VILLAGES, AND SPECIAL SCHOOL DISTRICTS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX							AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1932					1922	1912	1932	1922	1912
	Total	State	County	Cities, towns, and villages	Special school districts					
State total	$43,989	$1,331	$21,908	$20,248	$502	$35,127	$14,112	$2.64	$2.03	$2.26
Anderson	208	6	166	29	7	186	76	2.78	2.10	1.98
Bedford	212	8	149	51	4	218	83	2.03	1.30	1.33
Benton	78	3	65	9	1	100	26	2.05	1.97	1.26
Bledsoe	59	2	54	3	----	80	18	1.92	1.86	1.59
Blount	491	17	327	147	----	481	98	2.27	1.97	2.14
Bradley	341	9	202	116	14	255	91	2.87	2.24	2.31
Campbell	264	6	227	31	----	359	133	3.67	2.79	2.19
Cannon	38	2	35	1	----	59	25	1.38	1.64	1.26
Carroll	248	8	155	47	38	245	85	2.46	2.00	1 71
Carter	668	12	476	90	90	183	53	4.62	2.27	2.05
Cheatham	60	3	55	2	----	74	26	1.55	1.47	1.61
Chester	78	3	60	15	----	75	25	2 49	1.88	1.48
Claiborne	146	4	139	3	----	154	45	2.45	1.84	2.18
Clay	45	2	42	1	----	53	18	2.08	1 50	1.30
Cocke	250	7	173	57	13	240	86	2 77	2.16	2 06
Coffee	127	5	89	19	14	158	57	2.01	1.72	2.08
Crockett	107	5	80	18	4	168	41	1.75	1.82	1.70
Cumberland	101	3	85	12	1	101	53	2.74	2.17	2.55
Davidson	6,571	219	2,461	3,888	----	4,297	2,374	2.40	2.16	2.69
Decatur	58	2	50	6	----	57	14	2.54	1.85	1.17
De Kalb	69	3	62	4	----	102	33	2.01	1.35	1.54
Dickson	133	4	101	28	----	135	33	2.49	1.75	1.28
Dyer	430	12	202	122	4	463	168	2.83	2.62	2.39
Fayette	182	7	167	8	----	200	79	1.96	1.47	1.60
Fentress	61	2	55	4	----	80	24	2.86	2.25	1.59
Franklin	170	8	134	28	----	193	71	1.65	1.40	1.46
Gibson	475	17	381	76	1	482	198	2.20	1.86	1.94
Giles	248	11	182	45	10	326	116	1.85	1.56	1.48
Grainger	85	3	82	----	----	109	32	2.15	1.89	1.86
Greene	453	15	354	73	11	377	98	2 43	1.87	2.23
Grundy	46	2	44	----	----	84	21	1.83	3.05	1 49
Hamblen	278	7	152	91	28	252	97	3.15	2.27	2 51
Hamilton	4,620	126	2,019	2,475	----	3,099	[1] 1,287	2.93	2.17	[1] 2.65
Hancock	36	2	34	----	----	37	10	1.74	1.42	1.70
Hardeman	188	6	157	25	----	155	66	2.41	1.69	1.37
Hardin	116	4	104	4	4	99	34	2.57	1.83	1.42
Hawkins	203	7	171	22	3	261	53	2.40	2.07	1.81
Haywood	212	7	150	45	10	211	91	2.35	1.96	2.16
Henderson	127	4	107	11	5	154	54	2.86	2.38	1.97
Henry	241	9	177	38	17	360	92	2.04	2.18	1.72
Hickman	129	5	117	7	----	134	55	2.31	1.79	1.58
Houston	42	2	36	4	----	37	10	1.63	1 22	1.42
Humphreys	77	4	61	9	3	148	53	1.54	2.03	1.80
Jackson	64	2	60	2	----	78	27	2.45	1.34	1.59
Jefferson	180	7	155	18	----	197	76	1.99	1.81	2.22
Johnson	66	2	55	9	----	81	26	2.91	2.06	1.74
Knox	5,076	112	1,502	3,462	----	2,711	955	3.62	2.14	2.44
Lake	100	4	72	24	----	92	47	1.89	1.19	1.94
Lauderdale	260	8	189	63	----	243	97	2.74	1.61	1.70
Lawrence	197	7	170	20	----	182	57	2.14	1.63	1.78

[1] Includes the figures of James County, annexed to Hamilton County in 1919.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, TOWNS, AND VILLAGES, AND SPECIAL SCHOOL DISTRICTS, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX							AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1932					1922	1912	1932	1922	1912
	Total	State	County	Cities, towns, and villages	Special school districts					
Lewis	$52	$2	$44	$6	----	$55	$18	$2.39	$1.77	$1.31
Lincoln	201	9	168	29	$5	247	91	1.73	1.37	1.39
Loudon	184	6	108	43	27	162	49	2.42	1.67	1.81
McMinn	299	8	197	71	23	211	88	3.01	1.97	2.23
McNairy	147	4	135	8	----	110	38	2.86	1.63	1.32
Macon	44	3	41	----	----	44	23	1.40	1.04	1.61
Madison	692	22	416	254	----	580	255	2.46	2 25	2.63
Marion	246	9	207	26	4	212	56	2.22	1.69	1.67
Marshall	304	7	138	159	----	160	50	3.13	1.19	1.28
Maury	355	16	240	80	19	436	216	1 80	1.48	1.60
Meigs	37	1	36	----	----	32	13	2.54	1.49	1.33
Monroe	205	7	159	37	2	219	71	2.45	1.84	1.53
Montgomery	348	13	202	133	----	379	161	2.17	1.92	1.95
Moore	25	1	22	1	1	34	14	2.11	1.92	1.68
Morgan	170	4	161	5	----	197	50	3.03	2.56	1.60
Obion	382	15	255	81	31	411	181	2.09	1.40	1.57
Overton	89	2	72	15	----	78	23	2.96	1.82	1.70
Perry	44	2	41	1	----	45	16	2.07	1.44	1.39
Pickett	20	1	19	----	----	18	8	2.02	1.43	1.38
Polk	266	12	247	7	----	290	95	1.72	1.74	1.59
Putnam	168	5	116	47	----	159	70	2.48	1.65	2.23
Rhea	186	5	162	18	1	157	67	2.77	1.80	1.79
Roane	351	9	255	62	25	357	129	3.28	2.44	2.69
Robertson	248	12	192	44	----	312	142	1.64	1.74	2.25
Rutherford	387	16	228	138	5	404	150	2.00	1.58	1.73
Scott	101	5	145	11	----	220	57	2.97	2.67	2.00
Sequatchie	37	2	34	1	----	36	13	1 84	1.46	1.65
Sevier	150	4	139	7	----	152	53	3.02	1.75	2.02
Shelby	9,787	267	3,032	6,488	----	7,475	3,237	2.94	2.71	3.05
Smith	125	6	110	7	2	158	62	1.67	1.18	1.28
Stewart	54	2	52	----	----	67	28	2.01	1.20	1.42
Sullivan	807	19	301	487	----	575	141	3.27	2.25	2.38
Sumner	243	12	198	27	6	263	113	1.56	1.25	1.55
Tipton	270	8	218	39	5	287	107	2.82	1.87	2.56
Trousdale	57	3	51	3	----	61	21	1.59	1.16	1.37
Unicoi	194	3	129	62	----	117	22	4.69	2.47	2.40
Union	62	3	59	----	----	72	18	1.91	1.90	2.00
Van Buren	27	1	26	----	----	33	21	1.69	1.98	1 95
Warren	162	6	112	39	5	142	58	2.22	1.92	2.02
Washington	794	19	393	380	2	466	151	3.46	1.78	2.66
Wayne	82	2	80	----	----	71	25	2.93	1.73	1.44
Weakley	267	11	155	72	29	348	140	1.98	1.67	1.74
White	120	5	85	19	11	124	43	2.12	1.63	1.85
Williamson	196	14	146	30	6	252	118	1.11	1.12	1.48
Wilson	230	13	157	49	11	265	116	1.48	1.21	1.52

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Texas relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 254 counties, the 529 cities, towns, and villages, the 7,266 school districts, and the 693 other civil divisions (drainage, road, levee, navigation, irrigation, conservation, and water improvement districts), or a total of 8,743 political units that have power to levy taxes or incur debt. The only data received for the city of Seymour related to indebtedness and tax levies.

The data for Texas were compiled from reports on file in the office of the State Comptroller and the State Board of Education, Austin, Tex., and from reports secured by local agents and through correspondence.

Fiscal year.—For Texas the fiscal year reported for the State government is that ending August 31, 1931, while the statistics for the counties, the cities, towns, and villages, the school districts, and the other civil divisions are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Texas on January 1, 1932, was 5,943,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1931.—The following statement discloses that for Texas the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts by $9,757,108. This excess of governmental costs over revenue receipts was 7 percent for the counties, 9.1 percent for the cities, towns, and villages, and 9.3 percent for the school districts. For the State government and the other civil divisions, revenue receipts were in excess of governmental costs, the percent of excess being 3.9 for the State government and 10.3 for the other civil divisions.

Although the aggregate of governmental costs, including those for capital outlays, is more than the revenue receipts, the revenue receipts exceed governmental costs, exclusive of capital outlays by $66,854,029.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Percent of total	Total	Percent of total	Total	Percent of total	Total	Percent of total
Total	$301,347,779	100.0	$311,104,887	100.0	$748,390,932	100.0	$175,649,072	100.0
State government	110,738,248	36.7	106,623,295	34.3	10,316,987	1.4	31,388,449	17.9
Counties	48,042,903	15.9	51,390,596	16.5	197,873,397	26.4	42,258,125	24.1
Cities, towns, and villages [1]	64,333,347	21.3	70,183,905	22.6	274,214,609	36.6	46,525,101	26.5
School districts [1]	64,227,786	21.3	70,211,193	22.6	112,326,903	15.0	39,995,337	22.8
Other civil divisions	14,005,495	4.6	12,695,898	4.1	153,658,946	20.5	15,482,060	8.8

[1] Data for the schools of the cities of Beaumont, Dallas, El Paso, Galveston, Laredo, and Waco are included with the data for cities, towns, and villages.

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Texas and all subdivisions of the State amounted to $301,347,779, or an average of $50 71 for each person in the State. Of this amount $110,738,248 was for the State; $48,042,903 for the counties; $64,333,347 for the cities, towns, and villages; $64,227,786 for the school districts; and $14,005,495 for the other civil divisions. The revenues collected include $145,821,714, general property taxes; $2,781,527, special taxes; $2,376,796, poll taxes; $54,833,229, licenses and permits; $12,705,375, special assessments; $43,728,576, subventions, donations, and pension assessments; $10,028,141, interest, rents, and highway privileges; $16,947,527, earnings of public-service enterprises; $10,709,255, earnings of general departments; and $1,415,639, fines, forfeits, and escheats. Of the $43,728,576 classified as subventions, donations, and pension assessments, $12,979,921 represents subventions by the Federal Government to the State, principally for highways.

Data for the schools of the cities of Dallas, El Paso, Beaumont, Waco, Galveston, and Laredo are included with the data for the city government in the general tables of this report.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties and cities, towns, and villages having a population of 2,500 and over.

General property taxes of the State, the counties, and the cities, towns, and villages having a population of 2,500 and over amounted to $28,780,000 in 1912, $71,398,000 in 1922, and $96,372,157 in 1931, this being an increase of 35 percent from 1922 to 1931, and 234.9 percent from 1912 to 1931. Special taxes amounted to $542,000 in 1912, $1,486,000 in 1922, and $2,781,527 in 1931. Poll taxes amounted to $1,107,000 in 1912, $1,981,000 in 1922, and $2,362,389 in 1931. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to $2,622,000 in 1912, $10,525,000 in 1922, and $54,798,880 in 1931. Special assessments amounted to $1,357,000 in 1912, $884,000 in 1922, and $12,448,980 in 1931.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Texas and all subdivisions of the State for 1931 amounted to $311,104,887, or an average expenditure of $52.35 per person. Of the total amount expended, $106,623,295 was disbursed by the State government; $51,390,596 by the counties; $70,183,905 by the cities, towns, and villages; $70,211,193 by the school districts; and $12,695,898 by the other civil divisions. The total comprises $189,273,596 for operation and maintenance of general departments; $8,363,931 for operation and maintenance of public service enterprises; $36,856,223 for interest on debt; and $76,611,137 for outlays or permanent improvements.

Payments for operation and maintenance of general departments for the government of the cities, towns, and villages are not shown by departments in tables 3 and 4, for the reason that for the most part the reports secured for cities, towns, and villages did not admit of this distribution. Payments for operation and maintenance of general departments for the government of the State, the counties, the school districts, and the other civil divisions are shown by departments in table 3. Expenditures for maintenance of schools other than schools of the State government may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data were limited to States, counties, and cities, towns, and villages or other incorporated places

with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1931 the payments for operation and maintenance of general departments and public service enterprises of the State, counties, and cities, towns, and villages having a population of 2,500 and over increased from $32,728,000 to $138,902,714, or 324.4 percent; interest payments, from $3,535,000 to $22,792,406, or 544.8 percent; and outlay payments, from $13,077,000 to $62,651,247, or 379.1 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the cities, towns, and villages, the school districts, and the other civil divisions, by counties.

Table 6 presents for the individual cities, towns, and villages, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking fund assets, for the year 1931. The aggregate debt of the cities, towns, and villages in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1931, 1922, and 1912, covering the gross debt less sinking fund assets—total and per capita—of the government of the State, the counties, the cities, towns, and villages, the school districts, and the other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all the minor civil divisions of the county.

For 1931 the combined gross debt of Texas and all subdivisions of the State less sinking fund assets set aside to meet such debt was $748,390,932 or an average per capita of $125.93. In 1922 the average per capita was $73.71 and in 1912, $21.07.

Of the total debt reported for 1931, $10,316,987 was for the State government; $197,873,397 for the counties; $274,214,699 for the cities, towns, and villages; $112,326,903 for the school districts; and $153,658,946 for the other civil divisions.

The gross debt of the State government, less sinking fund assets, increased 67.9 percent from 1922 to 1931 and 121.6 percent from 1912 to 1931. Similar debt for all minor civil divisions combined increased 110.8 percent from 1922 to 1931 and 786.7 percent from 1912 to 1931.

ASSESSED VALUATIONS

In Texas, all property, real, personal, or mixed, except such as is expressly exempted, is subject to State, county, and municipal taxation.

All property is listed for taxation with the county assessor (who is elected for two years) between January 1 and April 30, with the value as of the former date.

Cities with a population of more than 5,000, unless otherwise provided by charter, are empowered to levy, assess, and collect such taxes as the governing body may determine, not to exceed for any 1 year 2½ percent of the taxable property of such city, for current expenses or permanent improvements.

The assessed valuation of all property in Texas subject to levies of the general property tax was $4,241,682,299 in 1931 as compared with $3,382,110,000 in 1922 and $2,532,710,000 in 1912. The per capita assessed valuation increased from $607.07 in 1912 to $699.60 in 1922, and to $713.73 in 1931.

TAX LEVIES

In Texas counties having a population of 10,000 and over, a tax collector is elected for a term of 2 years; in counties having a population of less than 10,000, the sheriff is the tax collector. Each such collector and his deputies collect all taxes for State, county, or other purposes.

Each city and town has an assessor and collector of taxes, unless the powers performed by such an officer have been conferred by the council upon other officers

Collection of taxes is begun on October 1, annually, or as soon thereafter as the collector receives the assessment rolls.

The total levies of the general property tax for the State and all subdivisions were $32,965,000 for 1912, $109,234,000 for 1922, and $175,649,072 for 1931, this being a per capita of $7.90, $22.60, and $29.56, respectively.

Of the total levies reported for 1931, $31,388,449 was for the State government; $42,258,125 for the counties; $46,525,101 for the cities, towns, and villages; $39,995,337 for the school districts; and $15,482,060 for the other civil divisions. The average rate of levy per $100 of the assessed valuation was $1.30 for 1912, $3.23 for 1922, and $4.14 for 1931.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
Grand total	5,943,000	$301,347	$50.71	[2] $205,813	$145,822	$2,376	$54,834	$12,705	$1,415	$43,282	$447	$10,028	$10,709	$16,948
State government	(1)	110,739	18.79	[2] 74,909	24,309	2,027	45,792	11,279	476	12,980	50	6,894	4,151	
Counties	5,943,000	48,043	8.08	43,347	34,405	304	8,638		315	271	13	700	3,392	5
Cities, towns, and villages	[3] 2,916,011	64,333	22.06	40,424	39,987	45	392	1,191	624	2,418	240	1,663	2,076	15,697
School districts [4]		64,227	(5)	34,806	34,806					27,604	143	659	1,015	
Other civil divisions		14,005	(5)	12,327	12,315		12	235		9	1	112	75	1,246
ANDERSON	34,700	1,040	29.97	675	614	1	60		3	222		12	37	91
County	34,700	328	9.45	296	235	1	60		1			3	28	
Cities, towns, and villages	12,609	241	19.11	138	138				2			6	4	91
School districts		364	(5)	134	134					222		3	5	
Other civil divisions		107	(5)	107	107									
ANDREWS	800	68	85.00	59	57		2			5			4	
County	800	44	55.00	40	38		2						4	
School districts		24	(5)	19	19					5				
ANGELINA	28,700	644	22.44	392	347	2	43		3	160		6	36	47
County	28,700	214	7.46	191	148	1	42		1				22	
Cities, towns, and villages	7,311	137	18.74	71	69	1	1		2			6	11	47
School districts		290	(5)	127	127					160			3	
Other civil divisions		3	(5)	3	3									
ARANSAS	2,200	101	45.91	79	74		5			19		1	2	
County	2,200	66	30.00	63	58		5					1	2	
Cities, towns, and villages	1,140	14	12.28	6	6					8				
School districts		19	(5)	8	8					11				
Other civil divisions		2	(5)	2	2									

See footnotes at end of table

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—*Continued*

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population[1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
ARCHER	10,400	$281	$27.02	$225	$204	$1	$20		$1	$45		$2	$6	$2
County	10,400	110	10 58	103	82	1	20		1			1	5	
Cities, towns, and villages	3,111	14	4.50	12	12									2
School districts		157	(5)	110	110					45		1	1	
ARMSTRONG	3,400	133	39.12	99	86		13			19		1	9	5
County	3,400	50	14 71	43	30		13					1	6	
Cities, towns, and villages	1,041	10	9 61	5	5									5
School districts		70	(5)	48	48					19			3	
Other civil divisions		3	(5)	3	3									
ATASCOSA	16,200	348	21.48	243	211	1	31			102		1		2
County	16,200	102	6.30	101	69	1	31					1		
Cities, towns, and villages	4,045	16	3.96	14	14									2
School districts		171	(5)	69	69					102				
Other civil divisions		59	(5)	59	59									
AUSTIN	18,860	397	21.05	268	231	3	34		1	91		12	15	10
County	18,860	114	6 04	103	67	2	34		1				10	
Cities, towns, and villages	1,846	20	10.83	10	9	1								10
School districts		168	(5)	65	65					91		10	2	
Other civil divisions		95	(5)	90	90							2	3	
BAILEY	6,000	174	29.00	124	105	3	16	$1	1	40		2	1	5
County	6,000	47	7.83	45	26	3	16		1			1		
Cities, towns, and villages	779	12	15.40	5	5			1					1	5
School districts		111	(5)	70	70					40		1		
Other civil divisions		4	(5)	4	4									
BANDERA	3,784	72	19.03	38	28	1	9			28	$1	2	3	
County	3,784	26	6.87	22	12	1	9					1	3	
School districts		42	(5)	12	12					28	1	1		
Other civil divisions		4	(5)	4	4									

BASTROP	23,888	398	16.66	244	212	1	31		1	121		3	13	16
County	23,888	112	4.69	100	68	1	31		1			1	10	
Cities, towns, and villages	7,014	56	7.98	38	38							1	1	16
School districts		189	(5)	65	65					121		1	2	
Other civil divisions		41	(5)	41	41									
BAYLOR	7,590	273	36.40	202	187	1	14		1	63		2	5	
County	7,590	146	19.47	141	126	1	14		1			1	3	
Cities, towns, and villages [6]														
School districts		127	(5)	61	61					63		1	2	
BEE	16,300	331	20.31	223	189	1	33	6	2	79		2	19	
County	16,300	166	10.18	144	110	1	33		2			1	19	
Cities, towns, and villages	4,806	34	7.07	28	28			6						
School districts		131	(5)	51	51					79		1		
BELL	50,600	1,330	26.28	821	743	2	76		1	285	8	32	32	151
County	50,600	341	6.74	321	249	1	71					15	5	
Cities, towns, and villages	22,909	384	16.76	199	193	1	5		1		8	10	15	151
School districts		562	(5)	261	261					285		4	12	
Other civil divisions		43	(5)	40	40							3		
BEXAR	308,000	10,532	34.19	7,862	7,629		233	2	44	1,071	22	187	209	1,135
County	308,000	1,433	4.65	1,351	1,168		183		16			15	51	
Cities, towns, and villages	249,582	5,342	21.40	3,962	3,912		50	2	28		22	91	102	1,135
School districts		3,692	(5)	2,484	2,484					1,071		81	56	
Other civil divisions		65	(5)	65	65									
BLANCO	3,842	72	18.74	43	38		5			20	1	1	7	
County	3,842	42	10.93	34	29		5					1	7	
School districts		29	(5)	8	8					20	1			
Other civil divisions		1	(5)	1	1									
BORDEN	1,600	47	29.38	17	15		2			29			1	
County	1,600	11	6.88	10	8		2						1	
School districts		36	(5)	7	7					29				
BOSQUE	15,750	310	19.68	197	167	1	29			98		1	2	12
County	15,750	72	4.57	72	42	1	29							
Cities, towns, and villages	4,336	32	7.38	20	20									12
School districts		183	(5)	82	82					98		1	2	
Other civil divisions		23	(5)	23	23									
BOWIE	50,100	999	19.94	642	564	12	66		9	305		11	30	2
County	50,100	162	3.23	156	82	12	62		1			3	2	
Cities, towns, and villages	19,372	277	14.30	259	255		4		8			4	4	2
School districts		493	(5)	162	162					305		2	24	
Other civil divisions		67	(5)	65	65							2		

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	*Estimated* population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, *forfeits*, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
BRAZORIA	23,500	$1,046	$44.51	$877	$836	$1	$40	----	$1	$117	----	$18	$24	$9
County	23,500	238	10.13	229	188	1	40	----	1	----	----	7	1	----
Cities, towns, and villages	5,902	59	10.00	38	38	----	----	----	----	----	----	----	17	4
School districts	----	398	(2)	274	274	----	----	----	----	117	----	1	6	----
Other civil divisions	----	351	(2)	336	336	----	----	----	----	----	----	10	----	5
BRAZOS	21,935	460	21.07	286	236	1	49	$1	2	125	----	4	1	41
County	21,835	134	6.14	133	88	1	44	----	1	----	----	----	----	----
Cities, towns, and villages	7,814	100	12.80	55	50	----	5	1	1	----	----	2	----	41
School districts	----	224	(2)	96	96	----	----	----	----	125	----	2	1	----
Other civil divisions	----	2	(2)	2	2	----	----	----	----	----	----	----	----	----
BREWSTER	6,900	173	25.07	115	99	----	16	----	----	31	$1	----	11	15
County	6,900	66	9.57	55	39	----	16	----	----	----	----	----	11	----
Cities, towns, and villages	3,495	35	10.01	19	19	----	----	----	----	----	1	----	----	15
School districts	----	72	(2)	41	41	----	----	----	----	31	----	----	----	----
BRISCOE	6,000	143	23.83	94	84	----	10	1	----	38	----	1	----	9
County	6,000	25	4.17	25	15	----	10	----	----	----	----	----	----	----
Cities, towns, and villages	1,818	19	10.45	9	9	----	----	1	----	----	----	----	----	9
School districts	----	88	(2)	49	49	----	----	----	----	38	----	1	----	----
Other civil divisions	----	11	(2)	11	11	----	----	----	----	----	----	----	----	----
BROOKS	6,100	116	19.02	80	72	----	8	----	----	27	----	----	9	----
County	6,100	67	10.98	59	51	----	8	----	----	----	----	----	8	----
School districts	----	49	(2)	21	21	----	----	----	----	27	----	----	1	----
BROWN	27,200	806	29.63	519	458	2	59	1	3	151	----	16	15	101
County	27,200	227	8.35	212	153	1	58	----	1	----	----	5	9	----
Cities, towns, and villages	14,635	178	12.16	71	69	1	1	1	2	----	----	9	2	93
School districts	----	313	(2)	156	156	----	----	----	----	151	----	2	4	----
Other civil divisions	----	88	(2)	80	80	----	----	----	----	----	----	----	----	8

BURLESON	20,400	327	16 03	209	191	1	17			112		2	4	
County	20,400	103	5.05	101	83	1	17					2		
Cities, towns, and villages	4,011	33	8.23	33	33									
School districts		177	(5)	61	61					112			4	
Other civil divisions		14	(5)	14	14									
BURNET	10,500	178	16.95	105	91		14		1	59		6	7	
County	10,500	52	4.95	46	32		14		1				5	
Cities, towns, and villages	1,920	7	3.65	7	7									
School districts		102	(5)	35	35					59		6	2	
Other civil divisions		17	(5)	17	17									
CALDWELL	32,500	657	20.22	470	418	1	51		3	152		4	23	
County	32,500	155	4 77	134	82	1	51		3			3	15	
Cities, towns, and villages	10,337	72	6 97	62	62								10	
School districts		327	(5)	171	171					152		1	3	
Other civil divisions		103	(5)	103	103									
CALHOUN	5,500	211	38.36	159	148		11	5		29		9	7	2
County	5,500	104	18 91	89	78		11					9	6	
Cities, towns, and villages	1,780	20	11 24	13	13			5						2
School districts		57	(5)	27	27					29			1	
Other civil divisions		30	(5)	30	30									
CALLAHAN	12,900	326	25 27	202	172	1	29			88		1	13	22
County	12,900	111	8.60	102	72	1	29					1	8	
Cities, towns, and villages	4,779	45	9.42	19	19								4	22
School districts		155	(5)	66	66					88			1	
Other civil divisions		15	(5)	15	15									
CAMERON	77,540	3,307	42.65	2,162	2,045	3	114	50	11	396		28	93	567
County	77,540	774	9.98	626	514	2	110		6	73		12	57	
Cities, towns, and villages	56,621	789	13.93	430	425	1	4		5			3	26	325
School districts		926	(5)	588	588					323		9	6	
Other civil divisions		818	(5)	518	518			50				4	4	242
CAMP	10,063	244	24.25	148	132	1	15			77	1		8	10
County	10,063	108	10.73	102	86	1	15						6	
Cities, towns, and villages	2,640	39	14.77	28	28								1	10
School districts		97	(5)	18	18					77	1		1	
CARSON	8,500	479	55.29	404	366	1	37			39		8	6	13
County	8,500	186	21.88	177	140	1	36					4	5	
Cities, towns, and villages	3,609	52	14.41	39	38		1							13
School districts		232	(5)	188	188					39		4	1	
CASS	30,030	353	11.75	166	149	1	16		2	167	1	1	12	4
County	30,030	70	2.33	56	39	1	16		2		1		11	
Cities, towns, and villages	3,572	17	4.76	13	13									4
School districts		210	(5)	41	41					167		1	1	
Other civil divisions		56	(5)	56	56									

See footnote at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed *in thousands*]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
CASTRO	5,200	$181	$34.81	$140	$123	------	$17	------	------	$28	------	$6	$2	$5
County	5,200	54	10.38	50	33	------	17	------	------	------	------	4	------	------
Cities, towns, and villages	829	*12*	*14.48*	7	7	------	------	------	------	------	------	------	------	5
School districts	------	*115*	(5)	83	83	------	------	------	------	28	------	2	2	------
CHAMBERS	6,000	213	35.50	181	127	------	54	------	------	21	------	2	9	------
County	6,000	*90*	*15.00*	79	25	------	54	------	------	------	------	2	9	------
School districts	------	*69*	(5)	48	48	------	------	------	------	21	------	------	------	------
Other civil divisions	------	54	(5)	54	54	------	------	------	------	------	------	------	------	------
CHEROKEE	44,100	805	*18.25*	479	423	$2	54	------	$4	252	$7	1	3	59
County	44,100	*142*	3.22	141	88	1	*52*	------	1	------	------	------	------	------
Cities, towns, and villages	*11,660*	146	12.52	82	79	1	2	------	3	------	------	------	2	59
School districts	------	411	(5)	150	150	------	------	------	------	252	7	1	1	------
Other civil divisions	------	106	(5)	106	106	------	------	------	------	------	------	------	------	------
CHILDRESS	*16,900*	479	28.34	299	267	1	*31*	------	2	101	------	9	17	51
County	16,900	154	9.11	132	*101*	1	30	------	1	------	------	5	*16*	------
Cities, towns, and villages	7,163	121	16.89	67	66	------	1	------	1	------	------	2	------	51
School districts	------	*204*	(5)	100	100	------	------	------	------	101	------	2	1	------
CLAY	14,545	408	28.05	295	268	1	*26*	$1	2	89	------	7	4	10
County	14,545	108	7.43	104	78	1	25	------	2	------	------	1	1	------
Cities, towns, and villages	3,372	27	8.01	15	15	------	------	------	------	------	------	1	1	10
School districts	------	*189*	(5)	94	94	------	------	------	------	89	------	5	1	------
Other civil divisions	------	84	(5)	82	81	------	1	1	------	------	------	------	1	------
COCHRAN	2,300	107	46.52	72	68	------	4	------	------	34	------	1	------	------
County	2,300	45	19.57	44	40	------	4	------	------	------	------	1	------	------
School districts	------	62	(5)	28	28	------	------	------	------	34	------	------	------	------

COKE	5,400	130	24.07	74	66		8			37			13	6
County	5,400	42	7.78	31	23		8						11	
Cities, towns, and villages	1,161	12	10.34	6	6									6
School districts		69	(5)	30	30					37			2	
Other civil divisions		7	(5)	7	7									
COLEMAN	24,500	567	23.14	383	332	1	50	1	1	60		4	20	98
County	24,500	134	5.47	116	65	1	50					1	17	
Cities, towns, and villages	8,194	147	17.94	45	45			1	1			1	1	98
School districts		222	(5)	158	158					60		2	2	
Other civil divisions		64	(5)	64	64									
COLLIN	46,180	1,089	23.58	704	635	4	65		2	293		4	31	55
County	46,180	166	3.59	153	87	2	64		2			1	10	
Cities, towns, and villages	14,557	157	10.79	98	95	2	1					1	3	55
School districts		528	(5)	215	215					293		2	18	
Other civil divisions		238	(5)	238	238									
COLLINGSWORTH	15,400	289	18.77	164	139	1	24		1	103		1	3	17
County	15,400	79	5.13	76	51	1	24		1				2	
Cities, towns, and villages	3,996	33	8.26	16	16									17
School districts		177	(5)	72	72					103		1	1	
COLORADO	19,100	423	22.15	286	246	1	39	1	1	104		2	21	8
County	19,100	121	6.34	116	76	1	39						5	
Cities, towns, and villages	5,653	66	11.68	41	41			1	1				15	8
School districts		183	(5)	76	76					104		2	1	
Other civil divisions		53	(5)	53	53									
COMAL	12,500	343	27.44	233	200	2	31	2	2	52	4	5	21	24
County	12,500	116	9.28	107	76		31		1			1	7	
Cities, towns, and villages	6,242	124	19.87	79	77	2		2	1		3	2	13	24
School districts		103	(5)	47	47					52	1	2	1	
COMANCHE	18,430	443	24.04	261	234	1	26			137		3	21	21
County	18,430	117	6.35	98	72	1	25					1	18	
Cities, towns, and villages	4,569	64	14.01	43	42		1							21
School districts		243	(5)	101	101					137		2	3	
Other civil divisions		19	(5)	19	19									
CONCHO	8,000	164	20.50	114	101	1	12			46			1	3
County	8,000	47	5.88	46	33	1	12						1	
Cities, towns, and villages	1,194	6	5.03	3	3									3
School districts		99	(5)	53	53					46				
Other civil divisions		12	(5)	12	12									
COOKE	24,136	633	26.23	430	387		52		2	144		4	44	
County	24,136	190	7.87	151	99		52					3	36	
Cities, towns, and villages	9,459	126	13.32	124	124				2					
School districts		294	(5)	141	141					144		1	8	
Other civil divisions		23	(5)	23	23									

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
CORYELL	19,999	$349	$17.45	$169	$143	$1	$25	$1	$1	$139		$4	$19	$16
County	19,999	93	4.65	79	54		25		1				13	
Cities, towns, and villages	3,007	29	9.64	12	11	1		1						16
School districts		227	(5)	78	78					139		4	6	
COTTLE	9,800	307	31.33	223	207	1	15	7		57		1	1	18
County	9,800	146	14.90	145	129	1	15						1	
Cities, towns, and villages	2,802	42	14.99	16	16			7				1		18
School districts		119	(5)	62	62					57				
CRANE	2,000	165	63.46	156	129	1	26			7		1	1	
County	2,000	109	41.92	107	80	1	26					1	1	
School districts		56	(5)	49	49					7				
CROCKETT	2,800	130	46.43	105	94		11			20		3	2	
County	2,800	69	24.64	65	54		11					2	2	
School districts		61	(5)	40	40					20		1		
CROSBY	11,900	296	24.87	187	169		18			72		2	13	22
County	11,900	68	5.71	57	39		18						11	
Cities, towns, and villages	3,354	49	14.61	26	26								1	22
School districts		164	(5)	90	90					72		1	1	
Other civil divisions		15	(5)	14	14							1		
CULBERSON	1,300	73	56.15	57	50		7			5		2	9	
County	1,300	52	40.00	41	34		7					2	9	
School districts		21	(5)	16	16					5				
DALLAM	8,400	321	38.21	263	235	1	27	3	1	33		3	15	3
County	8,400	122	14.52	107	79	1	27		1			2	12	
Cities, towns, and villages	5,402	46	8.52	39	39			3					1	3
School districts		153	(5)	117	117					33		1	2	

DALLAS	345,300	18,202	52.71	13,370	13,149		221	613	150	1,302	$33	365	723	1,646
County	345,300	3,317	9.61	3,061	2,887		174						256	
Cities, towns, and villages	298,067	11,233	37.69	7,065	7,018		47	613	150	945	20	344	450	1,646
School districts [7]		823	(5)	416	416					357	13	20	17	
Other civil divisions		2,829	(5)	2,828	2,828							1		
DAWSON	15,200	276	18.16	174	147	1	26		2	92			8	
County	15,200	65	4.28	59	32	1	26		1				5	
Cities, towns, and villages	3,528	27	7.65	26	26				1					
School districts		184	(5)	89	89					92			3	
DEAF SMITH	6,400	243	37.97	189	162		27			28		2	6	18
County	6,400	107	16.72	101	74		27					1	5	
Cities, towns, and villages	2,458	34	13.83	16	16									18
School districts		102	(5)	72	72					28		1	1	
DELTA	13,138	299	22.76	193	188	1	4			89		1	16	
County	13,138	134	10.20	119	115		4					1	14	
Cities, towns, and villages	2,023	19	9.39	18	17	1							1	
School districts		143	(5)	53	53					89			1	
Other civil divisions		3	(5)	3	3									
DENTON	32,822	953	29.04	508	451	3	54		5	196		2	26	216
County	32,822	183	5.58	164	109	2	53		4				15	
Cities, towns, and villages	13,419	292	21.76	73	71	1	1		1			1	1	216
School districts		385	(5)	178	178					196		1	10	
Other civil divisions		93	(5)	93	93									
DE WITT	27,441	592	21.57	367	312	1	54		2	161	9	8	26	19
County	27,441	150	5.47	133	78	1	54		1			1	15	
Cities, towns, and villages	6,954	85	12.22	54	54				1			3	8	19
School districts		297	(5)	120	120					161	9	4	3	
Other civil divisions		60	(5)	60	60									
DICKENS	9,100	293	32.20	171	155	3	13			70		1	8	43
County	9,100	102	11.21	94	78	3	13						8	
Cities, towns, and villages	1,899	54	28.44	11	11									43
School districts		136	(5)	65	65					70		1		
Other civil divisions		1	(5)	1	1									
DIMMIT	9,400	237	25.21	169	147		22			60		1		7
County	9,400	109	11.60	109	87		22							
Cities, towns, and villages	4,621	24	5.19	17	17									7
School districts		104	(5)	43	43					60		1		
DONLEY	10,600	268	25.28	177	157	1	19		1	60		1	16	13
County	10,600	74	6.98	59	39	1	19		1				14	
Cities, towns, and villages	3,563	45	12.63	32	32									13
School districts		147	(5)	84	84					60		1	2	
Other civil divisions		2	(5)	2	2									

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
DUVAL	12,900	$368	$28.53	$290	$256	-------	$34	-------	$2	$63	-------	$4	$9	-------
County	12,900	246	19.07	232	198	-------	34	-------	2	-------	-------	3	9	-------
School districts	-------	122	(5)	58	58	-------	-------	-------	-------	63	-------	1	-------	-------
EASTLAND	34,156	1,472	43.10	1,183	1,105	$1	77	$1	2	158	-------	6	15	$107
County	34,156	622	18.21	610	533	1	76	-------	1	-------	-------	4	7	-------
Cities, towns, and villages	20,269	382	18.85	273	272	-------	1	1	1	-------	-------	-------	-------	107
School districts	-------	468	(5)	300	300	-------	-------	-------	-------	158	-------	2	8	-------
ECTOR	4,500	173	38.44	156	139	-------	17	-------	-------	7	-------	-------	10	-------
County	4,500	112	24.89	102	86	-------	16	-------	-------	-------	-------	-------	10	-------
Cities, towns, and villages	2,407	16	6.65	16	15	-------	1	-------	-------	-------	-------	-------	-------	-------
School districts	-------	45	(5)	38	38	-------	-------	-------	-------	7	-------	-------	-------	-------
EDWARDS	2,800	113	40.36	76	72	1	3	-------	-------	22	-------	2	2	11
County	2,800	53	18.93	51	47	1	3	-------	-------	-------	-------	1	1	-------
Cities, towns, and villages	998	17	17.03	5	5	-------	-------	-------	-------	-------	-------	-------	1	11
School districts	-------	43	(5)	20	20	-------	-------	-------	-------	22	-------	1	-------	-------
ELLIS	53,936	1,235	22.90	848	771	11	66	-------	5	295	$6	4	32	45
County	53,936	199	3.69	173	98	9	66	-------	2	-------	5	1	18	-------
Cities, towns, and villages	21,223	185	8.72	132	130	2	-------	-------	3	-------	1	-------	4	45
School districts	-------	567	(5)	261	261	-------	-------	-------	-------	295	-------	1	10	-------
Other civil divisions	-------	284	(5)	282	282	-------	-------	-------	-------	-------	-------	2	-------	-------
EL PASO	136,700	4,933	36.09	3,356	3,161	3	192	-------	41	666	14	99	273	484
County	136,700	1,253	9.17	992	823	3	166	-------	8	90	-------	16	142	5
Cities, towns, and villages	105,300	3,301	31.35	2,142	2,116	-------	26	-------	33	433	14	78	122	479
School districts [8]	-------	295	(5)	142	142	-------	-------	-------	-------	143	-------	5	5	-------
Other civil divisions	-------	84	(5)	80	80	-------	-------	-------	-------	-------	-------	-------	4	-------

ERATH	20,804	471	22.64	277	241	1	35		1	140		5	12	36
County	20,804	93	4.47	89	53	1	35		1			2	1	
Cities, towns, and villages	6,215	106	17.06	64	64							2	4	36
School districts		253	(5)	105	105					140		1	7	
Other civil divisions		19	(5)	19	19									
FALLS	39,200	702	17.91	401	359	1	41		2	227		9	22	41
County	39,200	162	4.13	147	107	1	39		1			5	9	
Cities, towns, and villages	7,824	130	16.62	75	73		2		1			3	10	41
School districts		341	(5)	110	110					227		1	3	
Other civil divisions		69	(5)	69	69									
FANNIN	41,163	799	19.41	479	427	3	49		5	239		4	24	48
County	41,163	168	4.08	149	99	2	48		4			3	12	
Cities, towns, and villages	12,318	131	10.63	82	80	1	1		1					48
School districts		394	(5)	142	142					239		1	12	
Other civil divisions		106	(5)	106	106									
FAYETTE	30,800	528	17.14	317	258	3	56	7	3	158		19	18	6
County	30,800	169	5.49	135	73	2	55		3			15	16	
Cities, towns, and villages	5,714	59	10.33	44	42	1	1	7				1	1	6
School districts		230	(5)	69	69					158		2	1	
Other civil divisions		70	(5)	69	69							1		
FISHER	14,000	270	19.29	194	178		16		1	61			3	11
County	14,000	126	9.00	123	107		16		1				2	
Cities, towns, and villages	2,815	23	8.17	11	11								1	11
School districts		121	(5)	60	60					61				
FLOYD	12,900	305	23.64	208	183	1	24			85		1	7	4
County	12,900	67	5.19	67	42	1	24							
Cities, towns, and villages	4,103	21	5.12	14	14								3	4
School districts		217	(5)	127	127					85		1	4	
FOARD	6,600	261	39.55	188	156		32		1	42		3	21	6
County	6,600	138	20.91	113	81		32		1			3	21	
Cities, towns, and villages	1,946	38	19.53	32	32									6
School districts		85	(5)	43	43					42				
FORT BEND	30,900	718	23.24	488	418	9	61			161	50	9	10	
County	30,900	200	6.47	192	122	9	61					4	4	
Cities, towns, and villages	3,373	27	8.00	22	22								5	
School districts		375	(5)	158	158					161	50	5	1	
Other civil divisions		116	(5)	116	116									
FRANKLIN	8,494	145	17.07	78	69	1	8			54		3	10	
County	8,494	61	7.18	55	46	1	8						6	
Cities, towns, and villages	1,222	12	9.82	6	6							2	4	
School districts		71	(5)	16	16					54		1		
Other civil divisions		1	(5)	1	1									

See footnotes at end of table.

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TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
FREESTONE	22,589	$485	$21.47	$279	$252	$2	$25	----	$2	$130	----	$5	$30	$39
County	22,589	200	8.85	168	142	1	25	----	2	----	----	2	28	----
Cities, towns, and villages	5,660	70	12.37	31	30	1	----	----	----	----	----	----	----	39
School districts	----	215	(5)	80	80	----	----	----	----	130	----	3	2	----
FRIO	9,400	239	25.43	166	140	1	25	----	----	64	----	1	2	6
County	9,400	90	9.57	89	63	1	25	----	----	----	----	1	----	----
Cities, towns, and villages	3,465	17	4.91	11	11	----	----	----	----	----	----	----	----	6
School districts	----	122	(5)	56	56	----	----	----	----	64	----	----	2	----
Other civil divisions	----	10	(5)	10	10	----	----	----	----	----	----	----	----	----
GAINES	3,100	79	25.48	58	51	----	7	----	----	15	----	----	4	2
County	3,100	44	14.19	40	33	----	7	----	----	----	----	----	4	----
Cities, towns, and villages	505	5	9.90	3	3	----	----	----	----	----	----	----	----	2
School districts	----	30	(5)	15	15	----	----	----	----	15	----	----	----	----
GALVESTON	66,300	3,404	51.34	2,216	2,089	4	123	----	14	385	$52	117	311	309
County	66,300	659	9.94	582	464	4	114	----	2	----	----	31	44	----
Cities, towns, and villages	57,934	2,577	44.48	1,527	1,518	----	9	----	12	326	52	85	266	309
School districts [6]	----	165	(5)	104	104	----	----	----	----	59	----	1	1	----
Other civil divisions	----	3	(5)	3	3	----	----	----	----	----	----	----	----	----
GARZA	5,800	180	31.03	120	119	----	1	----	----	48	----	1	11	----
County	5,800	70	12.07	60	59	----	1	----	----	----	----	----	10	----
Cities, towns, and villages	1,668	11	6.59	11	11	----	----	----	----	----	----	----	----	----
School districts	----	96	(5)	46	46	----	----	----	----	48	----	1	1	----
Other civil divisions	----	3	(5)	3	3	----	----	----	----	----	----	----	----	----
GILLESPIE	11,200	198	17.68	122	92	3	27	----	2	55	2	2	15	----
County	11,200	105	9.38	89	61	1	27	----	2	----	----	----	14	----
Cities, towns, and villages	2,416	10	4.14	10	8	2	----	----	----	----	----	----	----	----
School districts	----	83	(5)	23	23	----	----	----	----	55	2	2	1	----

GLASSCOCK	1,400	79	56.43	67	65		2			7		1	4	
County	1,400	34	24.29	30	28		2						4	
School districts		45	(5)	37	37					7		1		
GOLIAD	10,200	180	17.65	110	96		14	$2		56			1	11
County	10,200	78	7.65	78	64		14							
Cities, towns, and villages	1,424	21	14.75	8	8			2						11
School districts		81	(5)	24	24					56			1	
GONZALES	28,337	454	16.02	237	196	7	34		2	159		12	38	6
County	28,337	138	4.87	99	58	7	34		2			2	35	
Cities, towns, and villages	5,944	36	6.06	30	30									6
School districts		237	(5)	65	65					159		10	3	
Other civil divisions		43	(5)	43	43									
GRAY	25,100	1,094	43.59	885	794		91		2	96		9	6	96
County	25,100	467	18.61	452	371		81		2			8	5	
Cities, towns, and villages	14,573	191	13.11	95	85		10							96
School districts		436	(5)	338	338					96		1	1	
GRAYSON	65,843	1,773	26.93	1,131	1,036	3	92	6	7	339	1	16	41	232
County	65,843	500	7.59	470	378	3	89		3			7	20	
Cities, towns, and villages	37,205	539	14.49	276	273		3	6	4			7	14	232
School districts		734	(5)	385	385					339	1	2	7	
GREGG	15,778	554	35.11	267	190		77		19	125		5	45	93
County	15,778	198	12.55	156	85		71		12			2	28	
Cities, towns, and villages	5,036	181	35.94	62	56		6		7			2	17	93
School districts		175	(5)	49	49					125		1		
GRIMES	22,642	472	20.85	315	287	1	27		1	136		2	13	5
County	22,642	233	10.29	220	192	1	27		1			1	11	
Cities, towns, and villages	5,128	25	4.88	20	20									5
School districts		214	(5)	75	75					136		1	2	
GUADALUPE	29,100	591	20.31	313	261		52		2	155		6	24	91
County	29,100	245	8.42	218	168		50		2			2	23	
Cities, towns, and villages	5,225	120	22.97	26	24		2					3		91
School districts		226	(5)	69	69					155		1	1	
HALE	21,900	643	29.36	461	401	6	54		4	111		6	9	52
County	21,900	176	8.04	166	106	6	54		2			3	5	
Cities, towns, and villages	12,113	155	12.80	99	99				2			1	1	52
School districts		312	(5)	196	196					111		2	3	
HALL	18,000	473	26.28	323	284	1	38		2	115		7	17	9
County	18,000	96	5.33	78	39	1	38		2				16	
Cities, towns, and villages	6,557	66	10.07	37	37					14		6		9
School districts		223	(5)	120	120					101		1	1	
Other civil divisions		88	(5)	88	88									

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
HAMILTON	13,523	$283	$20 93	$175	$148	$1	$26	----	----	$78	----	$2	$14	$14
County	13,523	71	5 25	67	41	1	25	----	----	----	----	1	3	----
Cities, towns, and villages	3,547	52	14.66	30	29	----	1	----	----	----	----	----	8	14
School districts	----	160	(2)	78	78	----	----	----	----	78	----	1	3	----
HANSFORD	3,900	237	60 77	172	153	----	19	----	----	28	----	4	24	9
County	3,900	78	20.00	71	52	----	19	----	----	----	----	1	6	----
Cities, towns, and villages	2,004	41	20 46	15	15	----	----	----	----	----	----	----	17	9
School districts	----	97	(2)	75	75	----	----	----	----	19	----	2	1	----
Other civil divisions	----	21	(2)	11	11	----	----	----	----	9	----	1	----	----
HARDEMAN	14,900	357	23.96	248	224	1	23	----	----	95	----	3	4	7
County	14,900	104	6.98	101	77	1	23	----	----	----	----	3	----	----
Cities, towns, and villages	6,074	51	8.40	42	42	----	----	----	----	----	----	----	2	7
School districts	----	202	(2)	105	105	----	----	----	----	95	----	----	2	----
HARDIN	13,936	409	29.35	317	291	----	26	----	$1	81	----	3	7	----
County	13,936	106	7 61	100	74	----	26	----	1	----	----	----	5	----
Cities, towns, and villages	----	237	(2)	151	151	----	----	----	----	81	----	3	2	----
School districts	----	66	(2)	66	66	----	----	----	----	----	----	----	----	----
Other civil divisions	----													
HARRIS	388,800	18,444	47.44	13,970	13,747	----	223	$23	121	1,305	$105	630	487	1,803
County	388,800	2,882	7.41	2,690	2,537	----	153	----	13	----	----	97	82	----
Cities, towns, and villages	323,911	8,084	24 96	5,913	5,913	----	70	23	108	----	105	433	190	1,242
School districts	----	5,912	(2)	4,340	4,340	----	----	----	----	1,305	----	52	215	----
Other civil divisions	----	1,566	(2)	957	957	----	----	----	----	----	----	48	----	561
HARRISON	49,900	892	17.88	491	420	2	69	2	10	281	----	4	30	74
County	49,900	272	5.45	254	186	1	67	----	2	----	----	----	16	----
Cities, towns, and villages	16,500	246	14.91	147	144	1	2	2	8	----	----	2	13	74
School districts	----	374	(2)	90	90	----	----	----	----	281	----	2	1	----

HARTLEY	2,400	55	22.92	49	42		7					6	
County	2,400	51	21.25	45	38		7					6	
Other civil divisions		4	(5)	4	4								
HASKELL	17,100	378	22.11	229	212		17		1	113		1	6	28
County	17,100	119	6.96	115	98		17		1				3	
Cities, towns, and villages	4,288	52	12.13	21	21								3	28
School districts		207	(5)	93	93					113		1		
HAYS	14,915	319	21.39	187	157	1	29		1	83	1	2	10	35
County	14,915	116	7.78	105	76	1	28		1			2	8	
Cities, towns, and villages	5,134	69	13.44	34	33		1							35
School districts		130	(5)	44	44					83	1		2	
Other civil divisions		4	(5)	4	4									
HEMPHILL	4,700	211	44.89	161	142	2	17			22		10	5	13
County	4,700	101	21.49	90	72	1	17					6	5	
Cities, towns, and villages	2,068	35	16.92	20	19	1						2		13
School districts		75	(5)	51	51					22		2		
Other civil divisions			(5)											
HENDERSON	31,000	623	20.10	402	341	3	58		4	195		1	21	
County	31,000	178	5.74	157	96	3	58		4				17	
Cities, towns, and villages	4,342	52	11.98	52	52									
School districts		269	(5)	69	69					195		1	4	
Other civil divisions		124	(5)	124	124									
HIDALGO	77,004	3,946	51.24	2,813	2,697	1	115	178	13	442	4	75	204	217
County	77,004	613	7.96	472	358	1	113		10			23	108	
Cities, towns, and villages	42,633	497	11.66	369	367		2	2	3		2		17	104
School districts		1,267	(5)	751	751					442	1	49	24	
Other civil divisions		1,569	(5)	1,221	1,221			176			1	3	55	113
HILL	43,036	954	22.17	570	513	1	56		2	242		21	54	65
County	43,036	181	4.21	133	76	1	56		1			10	37	
Cities, towns, and villages	14,716	163	11.08	81	81				1			8	8	65
School districts		461	(5)	207	207					242		3	9	
Other civil divisions		149	(5)	149	149									
HOCKLEY	10,900	292	26.79	219	199	1	19			60		1	6	6
County	10,900	76	6.97	72	52	1	19						4	
Cities, towns, and villages	1,651	19	11.44	11	11								2	6
School districts		197	(5)	136	136					60		1		
HOOD	6,779	166	24.49	86	62		24	8		52		3	1	16
County	6,779	37	5.46	37	24		13							
Cities, towns, and villages	1,314	22	16.74	6	6									16
School districts		76	(5)	23	23					52			1	
Other civil divisions		31	(5)	20	9		11	8				3		

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
HOPKINS	29,410	$588	$19.99	$325	$262	$3	$60		$1	$200	$1	$2	$22	$37
County	29,410	224	7.62	203	140	3	60		1			1	19	
Cities, towns, and villages	6,455	83	12.86	46	46									37
School districts		280	(5)	75	75					200	1	1	3	
Other civil divisions		1	(5)	1	1									
HOUSTON	30,300	494	16.30	273	247	1	25			214		2	2	3
County	30,300	75	2.48	74	48	1	25					1		
Cities, towns, and villages	5,970	32	5.36	29	29									3
School districts		284	(5)	67	67					214		1	2	
Other civil divisions		103	(5)	103	103									
HOWARD	25,600	642	25.08	382	332	1	49		4	98		10	36	112
County	25,600	180	7.03	150	102	1	47		2			1	27	
Cities, towns, and villages	16,020	212	13.23	91	89		2		2			5	2	112
School districts		250	(5)	141	141					98		4	7	
HUDSPETH	4,200	180	42.86	166	160		6			12		1	1	
County	4,200	56	13.33	55	49		6						1	
School districts		37	(5)	24	24					12		1		
Other civil divisions		87	(5)	87	87									
HUNT	49,016	1,290	26.32	714	644	3	67		10	282		10	46	228
County	49,016	347	7.08	325	261	1	63		6			3	13	
Cities, towns, and villages	20,890	443	21.21	186	180	2	4		4			2	23	228
School districts		500	(5)	203	203					282		5	10	
HUTCHINSON	17,300	803	46.42	711	665	1	45			66		7	19	
County	17,300	440	25.43	418	373	1	44					5	17	
Cities, towns, and villages	6,909	75	10.86	74	73		1						1	
School districts		288	(5)	219	219					66		2	1	

IRION	2,100	86	40.95	66	59		7			19		1		
County	2,100	33	15.71	33	26		7							
Cities, towns, and villages	684	1	1.46	1	1									
School districts		52	(5)	32	32					19		1		
JACK	9,046	265	29.29	181	161		20			69		2	1	12
County	9,046	89	9.84	88	68		20					1		
Cities, towns, and villages	1,837	27	14.70	15	15									12
School districts		149	(5)	78	78					69		1	1	
JACKSON	10,980	345	31.42	249	229	2	18		1	62		5	20	8
County	10,980	137	12.48	115	96	1	18		1			2	19	
Cities, towns, and villages	2,378	24	10.09	16	15	1								8
School districts		132	(5)	67	67					62		2	1	
Other civil divisions		52	(5)	51	51							1		
JASPER	17,300	393	22.72	231	211	1	19		1	119	1	3	23	15
County	12,300	78	4.51	75	55	1	19		1			1	1	
Cities, towns, and villages	4,577	27	5.90	12	12									15
School districts		248	(5)	105	105					119	1	1	22	
Other civil divisions		40	(5)	39	39							1		
JEFF DAVIS	1,900	65	34.21	54	50		4			11				
County	1,900	34	17.89	34	30		4							
School districts		31	(5)	20	20					11				
JEFFERSON	143,700	5,870	40.85	4,202	3,993	2	207	$4	32	731	1	122	227	551
County	143,700	1,066	7.42	894	695	2	197		11			13	148	
Cities, towns, and villages	118,127	3,037	25.71	1,970	1,960		10	4	21	359	1	85	46	551
School districts [10]		1,540	(5)	1,111	1,111					372		24	33	
Other civil divisions		227	(5)	227	227									
JIM HOGG	5,400	81	15.00	54	44		10		1	25			1	
County	5,400	39	7.22	37	27		10		1				1	
School districts		42	(5)	17	17					25				
JIM WELLS	14,600	322	22.05	225	203	1	21			69	1	5		22
County	14,600	114	7.81	111	89	1	21					3		
Cities, towns, and villages	4,239	48	11.32	24	24						1	1		22
School districts		150	(5)	80	80					69		1		
Other civil divisions		10	(5)	10	10									
JOHNSON	33,317	930	27.91	611	554	2	55			172	4	12	40	91
County	33,317	287	8.61	254	198	2	54					3	30	
Cities, towns, and villages	15,180	246	16.21	146	145		1					7	2	91
School districts		384	(5)	198	198					172	4	2	8	
Other civil divisions		13	(5)	13	13									

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
JONES	24,600	$652	$26.50	$431	$386	$1	$44	----	$1	$149	----	$4	$22	$45
County	24,600	151	6.14	132	88	1	43	----	1	----	----	3	15	----
Cities, towns, and villages	8,516	143	16.79	93	92	----	1	----	----	----	----	----	5	45
School districts	----	295	(2)	143	143	----	----	----	----	149	----	1	2	----
Other civil divisions	----	63	(2)	63	63	----	----	----	----	----	----	----	----	----
KARNES	24,100	468	19.42	293	257	1	35	$3	3	126	----	2	13	28
County	24,100	125	5.19	112	76	1	35	----	2	----	----	1	10	----
Cities, towns, and villages	4,887	65	13.30	32	32	----	----	3	1	----	----	----	1	28
School districts	----	211	(2)	82	82	----	----	----	----	126	----	1	2	----
Other civil divisions	----	67	(2)	67	67	----	----	----	----	----	----	----	----	----
KAUFMAN	40,905	888	21.71	510	455	3	52	----	4	222	$1	7	30	114
County	40,905	153	3.74	119	68	1	50	----	2	----	----	6	26	----
Cities, towns, and villages	14,348	227	15.82	110	106	2	2	----	2	----	----	----	1	114
School districts	----	358	(2)	131	131	----	----	----	----	222	1	1	3	----
Other civil divisions	----	150	(2)	150	150	----	----	----	----	----	----	----	----	----
KENDALL	5,000	115	23.00	83	62	1	20	----	1	23	----	3	----	5
County	5,009	43	8.60	39	18	1	20	----	1	----	----	3	----	----
Cities, towns, and villages	1,117	11	9.85	6	6	----	----	----	----	----	----	----	----	5
School districts	----	42	(2)	19	19	----	----	----	----	23	----	----	----	----
Other civil divisions	----	19	(2)	19	19	----	----	----	----	----	----	----	----	----
KENEDY	701	14	19.97	11	10	----	1	----	----	2	----	----	1	----
County	701	12	17.12	11	10	----	1	----	----	----	----	----	1	----
School districts	----	2	(2)	----	----	----	----	----	----	2	----	----	----	----
KENT	3,900	156	40.00	111	68	----	43	----	----	32	----	1	12	----
County	3,900	76	19.49	64	21	----	43	----	----	----	----	----	12	----
Cities, towns, and villages	623	3	4.82	3	3	----	----	----	----	----	----	----	----	----
School districts	----	54	(2)	21	21	----	----	----	----	32	----	1	----	----
Other civil divisions	----	23	(2)	23	23	----	----	----	----	----	----	----	----	----

KERR	10,900	314	28 81	196	154	1	41	2	53	5	5	12	41	
County	10,900	102	9.36	90	49	1	40	2		5	5			
Cities, towns, and villages	4,546	95	20.90	42	41		1					12	41	
School districts		104	(5)	51	51				53					
Other civil divisions		13	(5)	13	13									
KIMBLE	4,200	149	35.48	105	86	1	18	1	24		1	9	9	
County	4,200	72	17 14	61	42	1	18	1			1	9		
Cities, towns, and villages	1,415	19	13 43	10	10								9	
School districts		53	(5)	29	29				24					
Other civil divisions		5	(5)	5	5									
KING	1,300	68	52 31	51	44		7		8		1	8		
County	1,300	39	30.00	30	23		7				1	8		
School districts		29	(5)	21	21				8					
KINNEY	4,000	112	28 00	82	66		16	1	16		2	7	4	
County	4,000	66	16.50	57	41		16	1			1	7		
Cities, towns, and villages	2,822	14	7.68	10	10								4	
School districts		32	(5)	15	15				16		1			
KLEBERG	13,300	321	24.14	210	182	5	23	1	1	54	10	10	35	
County	13,300	128	9.62	110	82	5	23		1		8	9		
Cities, towns, and villages	6,815	71	10.42	35	35			1					35	
School districts		122	(5)	65	65				54		2	1		
KNOX	11,700	314	26 84	198	182		16		75		6	14	21	
County	11,700	85	7 26	72	56		16				4	9		
Cities, towns, and villages	3,166	40	12.63	18	18							1	21	
School districts		159	(5)	78	78				75		2	4		
Other civil divisions		30	(5)	30	30									
LAMAR	48,529	1,202	24.77	711	645	2	64	7	285	3	8	118	70	
County	48,529	419	8.63	332	267	2	63	2			2	83		
Cities, towns, and villages	17,118	302	17.64	208	207		1	5			1	18	70	
School districts		476	(5)	166	166				285	3	5	17		
Other civil divisions		5	(5)	5	5									
LAMB	20,200	425	21.04	304	272	5	27	3	97		2	2	17	
County	20,200	76	3.76	76	44	5	27							
Cities, towns, and villages	5,883	60	10 20	39	39			3				1	17	
School districts		285	(5)	185	185				97		2	1		
Other civil divisions		4	(5)	4	4									
LAMPASAS	8,677	202	23 28	126	105	1	20		44		2	5	25	
County	8,677	62	7.15	59	39		20				1	2		
Cities, towns, and villages	3,574	52	14.55	27	26	1							25	
School districts		88	(5)	40	40				44		1	3		

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
LA SALLE	8,800	$100	$11.36	$88	$73		$15						$1	$11
County	8,800	57	6.48	56	41		15						1	
Cities, towns, and villages	3,175	16	5.04	5	5									11
Other civil divisions		27	(2)	27	27									
LAVACA	27,550	565	20.51	331	282	$4	45		$2	$120	$2	$7	51	52
County	27,550	176	6.39	125	79	2	44		1			6	45	
Cities, towns, and villages	8,434	139	16.48	79	76	2	1		1		1	1	5	52
School districts		180	(2)	57	57					120	1	1	1	
Other civil divisions		70	(2)	70	70									
LEE	13,390	228	17.03	119	101	2	16			89	2	2	5	11
County	13,390	68	5.08	63	46	1	16					2	3	
Cities, towns, and villages	2,354	27	11.47	16	15	1								11
School districts		123	(2)	30	30					89	2		2	
Other civil divisions		10	(2)	10	10									
LEON	20,200	318	15.74	190	169	4	17		1	121			6	
County	20,200	145	7.18	138	117	4	17		1				6	
Cities, towns, and villages	2,273	2	.88	2	2									
School districts		171	(2)	50	50					121				
LIBERTY	20,800	665	31.97	524	485		39		5	104		5	13	14
County	20,800	329	15.82	310	271		39		5			4	10	
Cities, towns, and villages	3,394	36	10.61	22	22									14
School districts		284	(2)	176	176					104		1	3	
Other civil divisions		16	(2)	16	16									
LIMESTONE	40,600	991	24.41	666	607	8	51		1	216		4	47	57
County	40,600	223	5.49	180	122	7	51		1			2	40	
Cities, towns, and villages	11,763	153	13.01	96	95	1								57
School districts		451	(2)	226	226					216		2	7	
Other civil divisions		164	(2)	164	164									

LIPSCOMB	4,700	173	36.81	132	118		14			28		1	2	10
County	4,700	38	8.09	38	24		14							
Cities, towns, and villages	1,965	26	13.23	16	16									10
School districts		99	(5)	68	68					28		1	2	
Other civil divisions		10	(5)	10	10									
LIVE OAK	9,800	258	26.33	184	157	2	25			53		3	18	
County	9,800	147	15.00	127	100	2	25					2	18	
School districts		111	(5)	57	57					53		1		
LLANO	5,600	130	23.21	89	75		14			32			9	
County	5,600	58	10.36	51	37		14						7	
Cities, towns, and villages	2,124	13	6.12	13	13									
School districts		59	(5)	25	25					32			2	
LOVING	200	24	120.00	24	21		3							
County	200	23	115.00	23	20		3							
School districts		1	(5)	1	1									
LUBBOCK	43,900	1,466	33.39	851	751		100	$5	9	199		7	23	372
County	43,900	256	5.83	245	153		92		1			3	7	
Cities, towns, and villages	27,714	656	23.67	257	249		8	5	8				14	372
School districts		554	(5)	349	349					199		4	2	
LYNN	13,700	283	20.66	175	157		18		1	80		1	19	7
County	13,700	78	5.69	61	43		18		1				16	
Cities, towns, and villages	2,646	28	10.58	19	19								2	7
School districts		177	(5)	95	95					80		1	1	
MCCULLOCH	14,400	445	30.90	238	222	1	15		1	98		7	9	92
County	14,400	97	6.74	87	71	1	15		1			3	6	
Cities, towns, and villages	3,983	143	35.90	48	48							3		92
School districts		198	(5)	96	96					98		1	3	
Other civil divisions		7	(5)	7	7									
MCLENNAN	101,400	3,630	35.80	2,562	2,436	2	124		13	435		106	140	374
County	101,400	969	9.56	843	722	2	119		1			19	106	
Cities, towns, and villages [11]	62,706	2,183	34.81	1,489	1,484		5		12	194		84	30	374
School districts		478	(5)	230	230					241		3	4	
MCMULLEN	1,400	43	30.71	39	39					4				
County	1,400	34	24.29	34	34									
School districts		9	(5)	5	5					4				
Other civil divisions														
MADISON	12,300	202	16.42	121	120		1		2	69			3	7
County	12,300	85	6.91	83	82		1		1				1	
Cities, towns, and villages	1,294	14	10.82	4	4				1				2	7
School districts		103	(5)	34	34					69				

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
MARION	10,371	$187	$18.03	$109	$98	----	$11	----	----	$64	----	----	$14	----
County	10,371	90	8.68	80	69	----	11	----	----	----	----	----	10	----
Cities, towns, and villages	2,329	14	6.01	14	14	----	----	----	----	----	----	----	----	----
School districts	----	83	(5)	15	15	----	----	----	----	64	----	----	4	----
MARTIN	6,600	132	20.00	79	71	$1	7	----	----	36	----	----	12	$5
County	6,600	38	5.76	26	18	1	7	----	----	----	----	----	12	----
Cities, towns, and villages	1,334	10	7.23	5	5	----	----	----	----	----	----	----	----	5
School districts	----	81	(5)	45	45	----	----	----	----	36	----	----	----	----
Other civil divisions	----	3	(5)	3	3	----	----	----	----	----	----	----	----	----
MASON	5,600	109	19.46	76	75	1	----	----	$1	26	----	$3	3	----
County	5,600	40	7.14	37	36	1	----	----	1	----	----	1	1	----
School districts	----	65	(5)	36	36	----	----	----	----	26	----	1	2	----
Other civil divisions	----	4	(5)	3	3	----	----	----	----	----	----	1	----	----
MATAGORDA	17,900	960	53.63	831	792	2	37	----	1	91	----	1	4	32
County	17,900	490	27.37	489	451	1	37	----	1	----	----	----	----	----
Cities, towns, and villages	5,388	73	13.55	41	40	1	----	----	----	----	----	----	----	32
School districts	----	240	(5)	144	144	----	----	----	----	91	----	1	4	----
Other civil divisions	----	157	(5)	157	157	----	----	----	----	----	----	----	----	----
MAVERICK	6,120	198	32.35	159	140	1	18	----	----	29	----	4	6	----
County	6,120	90	14.71	86	68	1	17	----	----	----	----	1	3	----
Cities, towns, and villages	5,059	41	8.10	38	37	----	1	----	----	----	----	2	1	----
School districts	----	67	(5)	35	35	----	----	----	----	29	----	1	2	----
Other civil divisions	----	----	----	----	----	----	----	----	----	----	----	----	----	----
MEDINA	14,400	312	21.67	179	147	1	31	----	1	81	----	3	10	38
County	14,400	133	9.24	123	91	1	31	----	1	----	----	1	8	----
Cities, towns, and villages	1,093	4	3.66	4	4	----	----	----	----	----	----	----	----	----
School districts	----	127	(5)	42	42	----	----	----	----	81	----	2	2	----
Other civil divisions	----	48	(5)	10	10	----	----	----	----	----	----	----	----	38

MENARD	4,700	132	28.09	86	71		15		1	24	$1	2	11	7
County	4,700	67	14.26	56	41		15		1			1	9	
Cities, towns, and villages	1,969	16	8.13	9	9									7
School districts		49	(5)	21	21					24	1	1	2	
MIDLAND	9,000	409	45.44	312	288	1	23		1	40		1	21	34
County	9,000	154	17.11	133	110	1	22						21	
Cities, towns, and villages	5,484	103	18.78	68	67		1		1					34
School districts		152	(5)	111	111					40		1		
MILAM	37,915	489	12.90	385	336	1	48		4	54		4	21	21
County	37,915	194	5 12	174	125	1	48		4			3	13	
Cities, towns, and villages	7,771	78	10.04	56	56							1		21
School districts		128	(5)	66	66					54			8	
Other civil divisions		89	(5)	89	89									
MILLS	8,293	150	18.09	91	76		15			46		1	9	3
County	8,293	49	5.91	41	26		15						8	
Cities, towns, and villages	1,783	13	7 29	10	10									3
School districts		88	(5)	40	40					46		1	1	
MITCHELL	15,300	356	23.27	225	200	1	24		1	85		3	6	36
County	15,300	101	6 60	94	69	1	24		1			1	5	
Cities, towns, and villages	5,933	78	13 15	40	40							2		36
School districts		177	(5)	91	91					85			1	
MONTAGUE	19,159	527	27.51	322	290	1	31			129		6	18	52
County	19,159	115	6.00	102	70	1	31					1	12	
Cities, towns, and villages	6,443	92	14 28	36	36								4	52
School districts		285	(5)	149	149					129		5	2	
Other civil divisions		35	(5)	35	35									
MONTGOMERY	14,588	389	26.67	229	215	4	10		5	110		4	37	4
County	14,588	197	13.50	138	131	4	3		4	19		4	32	
Cities, towns, and villages	2,457	32	13 02	22	15		7		1				5	4
School districts		160	(5)	69	69					91				
MOORE	1,700	97	57.06	86	76		10			7			4	
County	1,700	52	30.59	50	40		10						2	
School districts		45	(5)	36	36					7			2	
MORRIS	10,028	161	16.06	90	79		11			64		1	5	1
County	10,028	52	5.19	47	36		11						5	
Cities, towns, and villages	2,167	6	2.77	6	6									
School districts		87	(5)	22	22					64		1		
Other civil divisions		16	(5)	15	15									1
MOTLEY	7,300	154	21 10	115	103	1	11			31			3	5
County	7,300	65	8.90	62	50	1	11						3	
Cities, towns, and villages	1,707	12	7.03	7	7									5
School districts		77	(5)	46	46					31				

See footnote at end of table

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
NACOGDOCHES	30,600	$541	$20.95	$365	$308	$3	$54	----	$4	$200	$1	$2	$23	$46
County	30,600	216	7.06	195	139	3	53	----	2	----	----	1	18	----
Cities, towns, and villages	6,214	115	18.51	66	65	----	1	----	2	----	----	----	1	46
School districts	----	310	(3)	104	104	----	----	----	----	200	1	1	4	----
NAVARRO	62,200	1,433	23.04	943	872	4	67	----	8	302	3	13	56	108
County	62,200	218	3.50	187	119	2	66	----	3	----	----	----	28	----
Cities, towns, and villages	21,339	327	15.32	201	198	2	1	----	5	----	----	7	6	108
School districts	----	640	(3)	313	313	----	----	----	----	302	3	6	16	----
Other civil divisions	----	248	(3)	242	242	----	----	----	----	----	----	----	6	----
NEWTON	12,600	231	18.33	154	138	----	16	----	1	66	----	3	7	----
County	12,600	61	4.84	53	37	----	16	----	1	----	----	1	6	----
School districts	----	130	(3)	62	62	----	----	----	----	66	----	2	----	----
Other civil divisions	----	40	(3)	39	39	----	----	----	----	----	----	----	1	----
NOLAN	20,800	665	31.97	434	395	1	38	----	1	97	----	8	28	97
County	20,800	139	6.68	117	78	1	38	----	----	----	----	1	21	----
Cities, towns, and villages	13,250	256	19.32	148	148	----	----	----	1	----	----	4	6	97
School districts	----	266	(3)	165	165	----	----	----	----	97	----	3	1	----
Other civil divisions	----	4	(3)	4	4	----	----	----	----	----	----	----	----	----
NUECES	56,700	2,585	45.59	1,492	1,391	2	99	$4	11	199	----	11	38	$30
County	56,700	611	10.78	579	484	2	93	----	7	----	----	----	25	----
Cities, towns, and villages	36,936	1,058	28.64	381	375	----	6	4	4	----	----	1	9	659
School districts	----	593	(3)	383	383	----	----	----	----	199	----	8	3	----
Other civil divisions	----	323	(3)	149	149	----	----	----	----	----	----	2	1	171
OCHILTREE	5,700	253	44.39	188	158	2	28	----	----	32	----	2	1	30
County	5,700	69	12.11	69	39	2	28	----	----	----	----	----	----	----
Cities, towns, and villages	2,824	57	20.18	27	27	----	----	----	----	----	----	----	----	30
School districts	----	127	(3)	92	92	----	----	----	----	32	----	2	1	----

OLDHAM	1,500	93	62.00	82	74		8			7		2		2
County	1,500	31	20.67	30	22		8					1		
Cities, towns, and villages	519	5	9.63	3	3									2
School districts		57	(5)	49	49					7		1		
ORANGE	15,149	587	38.75	453	421	1	31		2	82		36	14	
County	15,149	244	16.11	210	179	1	30		2			19	13	
Cities, towns, and villages	7,913	92	11.63	83	82		1					8	1	
School districts		221	(5)	130	130					82		9		
Other civil divisions		30	(5)	30	30									
PALO PINTO	17,576	505	28.73	332	295		37			97		3	30	43
County	17,576	135	7.68	120	83		37						15	
Cities, towns, and villages	8,406	157	18.68	101	101							1	12	43
School districts		213	(5)	111	111					97		2	3	
PANOLA	24,500	328	13.39	178	161	1	16		1	135		1	4	9
County	24,500	130	5.31	129	112	1	16		1					
Cities, towns, and villages	2,086	17	8.15	8	8									9
School districts		181	(5)	41	41					135		1	4	
PARKER	18,759	454	24.20	313	266	2	45	3	2	123	2	2	5	4
County	18,759	147	7.84	141	95	1	45		2		1		3	
Cities, towns, and villages	4,912	70	14.25	61	60	1		3			1	1		4
School districts		237	(5)	111	111					123		1	2	
PARMER	6,600	221	33.48	173	148	2	23			43		2	3	
County	6,600	71	10.76	67	42	2	23					1	3	
Cities, towns, and villages	731	5	6.84	5	5									
School districts		145	(5)	101	101					43		1		
PECOS	8,500	839	98.71	663	637	1	25		1	120		5	30	20
County	8,500	541	63.65	420	395	1	24		1	89		2	29	
Cities, towns, and villages	2,695	32	11.87	17	16		1						1	14
School districts		253	(5)	219	219					31		3		
Other civil divisions		13	(5)	7	7									6
POLK	17,700	387	21.86	230	210		20		3	107		4	5	38
County	17,700	150	8.47	142	122		20		3			3	2	
Cities, towns, and villages	1,165	51	43.78	13	13									38
School districts		178	(5)	67	67					107		1	3	
Other civil divisions		8	(5)	8	8									
POTTER	51,100	2,493	48.79	1,765	1,661	2	102		10	159		51	158	350
County	51,100	484	9.47	363	264	2	97		1			8	112	
Cities, towns, and villages	48,100	1,238	25.74	810	805		5		9			34	35	350
School districts		771	(5)	592	592					159		9	11	

See footnote at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in *thousands*]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
PRESIDIO	10,154	$223	$21.96	$126	$126					$50		$10	$19	$18
County	10,154	100	9.85	75	75							7	18	
Cities, towns, and villages	3,909	42	10.74	21	21							2	1	18
School districts		81	(5)	30	30					50		1		
RAINS	7,114	117	16.45	55	49		$6			55		1	6	
County	7,114	45	6.33	38	32		6					1	6	
School districts		72	(5)	17	17					55				
RANDALL	7,700	226	29.35	172	160		12			26		2	2	24
County	7,700	81	10.52	81	69		12							
Cities, towns, and villages	2,821	44	15.60	20	20									24
School districts		101	(5)	71	71					26		2	2	
REAGAN	3,500	241	68.86	207	194		13		$1	14		4	6	9
County	3,500	117	33.43	107	94		13		1			3	6	
Cities, towns, and villages	832	14	16.83	5	5									9
School districts		110	(5)	95	95					14		1		
REAL	2,300	51	22.17	33	33					13			5	
County	2,300	19	8.26	14	14								5	
School districts		27	(5)	14	14					13				
Other civil divisions		5	(5)	5	5									
RED RIVER	30,923	423	13.68	220	194	$2	24		1	176		1	7	18
County	30,923	100	3.23	94	69	1	24		1				5	
Cities, towns, and villages	4,178	23	5.51	5	4	1								18
School districts		248	(5)	69	69					176		1	2	
Other civil divisions		52	(5)	52	52									

REEVES	6,700	225	33.58	193	168		25			28		4		
County	6,700	55	8.21	55	32		23							
Cities, towns, and villages	3,857	30	7.78	30	28		2							
School districts		85	(5)	53	53					28		4		
Other civil divisions		55	(5)	55	55									
REFUGIO	8,300	361	43.49	265	239		26		2	38	$1	30	15	10
County	8,300	207	24.94	190	165		25		2		1		14	
Cities, towns, and villages	3,538	57	16.11	17	16		1					30		10
School districts		95	(5)	56	56					38			1	
Other civil divisions		2	(5)	2	2									
ROBERTS	1,457	74	50.79	57	51		6			15		1	1	
County	1,457	33	22.65	31	25		6					1	1	
Cities, towns, and villages	953	2	2.10	2	2									
School districts		39	(5)	24	24					15				
ROBERTSON	27,240	474	17.40	293	243	15	35		1	163	1	1	2	13
County	27,240	139	5.10	138	89	14	35		1					
Cities, towns, and villages	6,020	45	7.48	30	29	1							2	13
School districts		245	(5)	80	80					163	1	1		
Other civil divisions		45	(5)	45	45									
ROCKWALL	7,658	171	22.33	113	99		14		1	36			12	9
County	7,658	82	10.71	73	59		14		1				8	
Cities, towns, and villages	2,393	19	7.94	8	8								2	9
School districts		70	(5)	32	32					36			2	
Other civil divisions														
RUNNELS	22,600	552	24.42	340	295	1	44		1	144		6	23	38
County	22,600	125	5.53	119	75	1	43		1			3	2	
Cities, towns, and villages	7,582	122	16.09	66	65		1					2	16	38
School districts		271	(5)	121	121					144		1	5	
Other civil divisions		34	(5)	34	34									
RUSK	32,600	565	17.33	293	196	2	95		9	214		5	31	13
County	32,600	219	6.72	184	88	2	94		9				26	
Cities, towns, and villages	3,358	51	15.19	38	37		1							13
School districts		295	(5)	71	71					214		5	5	
Other civil divisions														
SABINE	11,998	232	19.34	143	125		18			73		2	8	6
County	11,998	90	7.50	81	63		18					1	8	
Cities, towns, and villages	731	11	15.05	5	5									6
School districts		106	(5)	32	32					73		1		
Other civil divisions		25	(5)	25	25									

See footnote at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
SAN AUGUSTINE	12,471	$222	$17.80	$103	$98	$1	$4	----	----	$84	$2	----	$11	$22
County	12,471	42	3.37	33	28	1	4	----	----	----	----	----	9	----
Cities, towns, and villages	1,247	32	25.66	10	10	----	----	----	----	----	----	----	----	22
School districts	----	114	(5)	26	26	----	----	----	----	84	2	----	2	----
Other civil divisions	----	34	(5)	34	34	----	----	----	----	----	----	----	----	----
SAN JACINTO	9,711	160	16.48	103	93	2	8	----	$1	56	----	----	----	----
County	9,711	82	8.44	81	71	2	8	----	1	----	----	----	----	----
School districts	----	78	(5)	22	22	----	----	----	----	56	----	----	----	----
SAN PATRICIO	26,000	560	21.54	365	322	4	39	----	1	137	----	$4	25	28
County	26,000	140	5.38	114	73	4	37	----	1	----	----	1	24	----
Cities, towns, and villages	6,968	88	12.63	37	35	----	2	----	----	22	----	----	1	28
School districts	----	255	(5)	137	137	----	----	----	----	115	----	3	----	----
Other civil divisions	----	77	(5)	77	77	----	----	----	----	----	----	----	----	----
SAN SABA	10,300	209	20.29	120	110	1	9	----	1	67	----	----	10	11
County	10,300	69	6.70	60	50	1	9	----	1	----	----	----	8	----
Cities, towns, and villages	2,732	21	7.69	10	10	----	----	----	----	----	----	----	----	11
School districts	----	119	(5)	50	50	----	----	----	----	67	----	----	2	----
SCHLEICHER	3,400	76	22.35	61	61	----	----	----	----	11	----	4	----	----
County	3,400	28	8.24	28	28	----	----	----	----	----	----	----	----	----
Cities, towns, and villages	1,404	4	2.85	4	4	----	----	----	----	----	----	----	----	----
School districts	----	44	(5)	29	29	----	----	----	----	11	----	4	----	----
SCURRY	12,700	301	23.70	174	159	1	14	----	2	92	----	6	26	1
County	12,700	95	7.48	81	66	1	14	----	1	----	----	4	9	----
Cities, towns, and villages	3,552	38	10.70	19	19	----	----	----	1	----	----	1	16	1
School districts	----	168	(5)	74	74	----	----	----	----	92	----	1	1	----

SHACKELFORD	7,000	316	45.14	253	232		21			29		1	8	25
County	7,000	142	20.29	133	112		21					1	8	
Cities, towns, and villages	3,329	42	12.62	17	17									25
School districts		115	(5)	86	86					29				
Other civil divisions		17	(5)	17	17									
SHELBY	28,800	451	15 66	241	219	1	21		3	178		4	8	17
County	28,800	95	3.30	83	61	1	21		2			3	7	
Cities, towns, and villages	5,053	47	9.30	28	28				1				1	17
School districts		247	(5)	68	68					178		1		
Other civil divisions		62	(5)	62	62									
SHERMAN	2,500	109	43.60	90	78		12			12		2	5	
County	2,500	44	17.60	39	27		12					1	4	
Cities, towns, and villages	873	5	5.73	5	5									
School districts		60	(5)	46	46					12		1	1	
SMITH	54,200	1,332	24 58	812	702	2	108		11	294	1	5	105	104
County	54,200	267	4.93	214	110	2	102						53	
Cities, towns, and villages	20,061	515	25.67	354	348		6		11			4	42	104
School districts		512	(5)	206	206					294	1	1	10	
Other civil divisions		38	(5)	38	38									
SOMERVELL	3,016	59	19.56	36	28		8			17		1	5	
County	3,016	28	9.28	23	15		8						5	
Cities, towns, and villages	983	1	1 02	1	1									
School districts		30	(5)	12	12					17		1		
STARR	11,500	138	12.00	47	47					74		1	10	6
County	11,500	38	3.30	28	28								10	
Cities, towns, and villages	2,283	9	3.94	3	3									6
School districts		91	(5)	16	16					74		1		
STEPHENS	16,800	684	40.71	581	527	1	53	$2		81		10	10	
County	16,800	321	19.11	307	253	1	53					8	6	
Cities, towns, and villages	7,569	107	14.14	105	105			2						
School districts		256	(5)	169	169					81		2	4	
STERLING	1,500	63	42.00	53	48		5			8		2		
County	1,500	34	22.67	32	27		5					2		
School districts		29	(5)	21	21					8				
STONEWALL	5,900	137	23.22	72	66		6			50		4	7	4
County	5,900	39	6.61	30	24		6					2	7	
Cities, towns, and villages	769	7	9.10	3	3									4
School districts		89	(5)	37	37									
Other civil divisions		2	(5)	2	2					50		2		

See footnote at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
SUTTON	3,000	$125	$41.67	$105	$97	----	$8	----	----	$11	----	$3	$6	----
County	3,000	68	22.67	63	55	----	8	----	----	----	----	1	4	----
Cities, towns, and villages	1,942	8	4 12	6	6	----	----	----	----	----	----	----	2	----
School districts	----	49	(5)	36	36	----	----	----	----	11	----	2	----	----
SWISHER	7,800	278	35.64	150	128	$1	21	----	----	70	----	----	5	$53
County	7,800	58	7.44	56	34	1	21	----	----	----	----	----	2	----
Cities, towns, and villages	2,926	73	24.95	19	19	----	----	----	----	----	----	----	1	53
School districts	----	147	(5)	75	75	----	----	----	----	70	----	----	2	----
TARRANT	205,200	9,441	46.01	6,720	6,505	14	201	$464	$115	680	$8	236	245	973
County	205,200	1,510	7.36	1,428	1,234	14	180	----	24	----	----	21	37	----
Cities, towns, and villages	171,832	4,827	28.09	2,999	2,978	----	21	464	91	----	8	139	153	973
School districts	----	2,799	(5)	2,012	2,012	----	----	----	----	680	----	52	55	----
Other civil divisions	----	305	(5)	281	281	----	----	----	----	----	----	24	----	----
TAYLOR	43,900	1,547	35.24	1,055	968	----	87	----	4	210	----	21	49	208
County	43,900	333	7.59	286	204	----	82	----	1	----	----	10	36	----
Cities, towns, and villages	27,899	703	25.20	475	470	----	5	----	3	----	----	10	7	208
School districts	----	504	(5)	287	287	----	----	----	----	210	----	1	6	----
Other civil divisions	----	7	(5)	7	7	----	----	----	----	----	----	----	----	----
TERRELL	2,800	87	31.07	61	53	----	8	----	----	14	----	1	11	----
County	2,800	46	16.43	35	27	----	8	----	----	----	----	----	11	----
School districts	----	41	(5)	26	26	----	----	----	----	14	----	1	----	----
TERRY	10,000	211	21.10	133	117	1	15	----	----	55	----	----	2	21
County	10,000	54	5.40	53	37	1	15	----	----	----	----	----	1	----
Cities, towns, and villages	2,231	25	11.21	4	4	----	----	----	----	----	----	----	----	21
School districts	----	132	(5)	76	76	----	----	----	----	55	----	----	1	----

THROCKMORTON	5,500	203	36.91	163	151	2	10			36					4
County	5,500	107	19.45	107	95	2	10								4
Cities, towns, and villages	1,135	8	7.05	4	4										
School districts		88	(5)	52	52					36					
TITUS	16,003	301	18.81	158	137	2	19			110		1	17	15	
County	16,003	112	7.00	102	82	1	19						10		
Cities, towns, and villages	3,541	37	10.45	17	16	1						1	4	15	
School districts		152	(5)	39	39					110			3		
TOM GREEN	39,600	1,070	27.02	852	768	2	82		5	155	1	14	40	3	
County	39,600	268	6.77	262	186	2	74		1			3	2		
Cities, towns, and villages	27,900	288	10.32	265	257		8		4			4	12	3	
School districts		514	(5)	325	325					155	1	7	26		
TRAVIS	81,200	3,506	43.18	1,768	1,632	3	133	7	14	331		81	112	1,193	
County	81,200	595	7.33	565	437	3	125		2			11	17		
Cities, towns, and villages	58,854	2,114	35.92	763	755		8	7	12			49	90	1,193	
School districts		781	(5)	424	424					331		21	5		
Other civil divisions		16	(5)	16	16										
TRINITY	13,600	288	21.18	163	146		17			95	1	2	10	17	
County	13,600	112	8.24	103	86		17					2	7		
Cities, towns, and villages	3,082	35	11.36	15	15								3	17	
School districts		141	(5)	45	45					95	1				
TYLER	11,600	242	20.86	158	148		10			80			4		
County	11,600	85	7.33	85	75		10								
Cities, towns, and villages	969									80			4		
School districts		131	(5)	47	47										
Other civil divisions		26	(5)	26	26										
UPSHUR	22,297	365	16.37	184	139	1	44		1	148			16	16	
County	22,297	132	5.92	116	71	1	44		1				15		
Cities, towns, and villages	2,542	31	12.20	14	14								1	16	
School districts		195	(5)	47	47					148					
Other civil divisions		7	(5)	7	7										
UPTON	6,900	336	48.70	285	269		16		1	28		7	15		
County	6,900	164	23.77	142	126		16		1			6	15		
Cities, towns, and villages	4,381	13	2.97	13	13										
School districts		159	(5)	130	130					28		1			
UVALDE	13,300	375	28.20	272	238	1	33		1	59		8	1	34	
County	13,300	103	7.74	97	64	1	32		1			5			
Cities, towns, and villages	6,872	84	12.22	47	46		1					2	1	34	
School districts		143	(5)	83	83					59		1			
Other civil divisions		45	(5)	45	45										

See footnote at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
VAL VERDE	15,300	$405	$26 47	$286	$246	$1	$39		$2	$67		$3	$9	$38
County	15,300	151	9.87	146	107	1	38		1				4	
Cities, towns, and villages	11,900	112	9.41	66	65		1		1			3	4	38
School districts		142	(2)	74	74					67			1	
VAN ZANDT	32,600	625	19.17	343	299	1	43		1	218	$23	3	24	13
County	32,600	219	6.72	193	149	1	43		1			2	23	
Cities, towns, and villages	5,287	39	7.38	26	26									13
School districts		367	(2)	124	124					218	23	1	1	
VICTORIA	20,400	534	26.18	373	329	1	43		3	93		21	9	35
County	20,400	192	9.41	175	132		43		2			15		
Cities, towns, and villages	7,421	124	16.71	84	83	1			1			3	1	35
School districts		196	(2)	92	92					93		3	8	
Other civil divisions		22	(2)	22	22									
WALKER	18,528	350	18.89	244	219	3	22		3	97		5	1	
County	18,528	175	9.45	172	149	2	21		2			1		
Cities, towns, and villages	5,028	28	5.57	25	23	1	1		1			2		
School districts		147	(2)	47	47					97		2	1	
WALLER	10,014	174	17.38	108	87		21		1	63		2		
County	10,014	60	5.99	57	36		21		1			2		
School districts		88	(2)	25	25					63				
Other civil divisions		26	(2)	26	26									
WARD	4,900	205	41.84	165	155		10			30		1	3	6
County	4,900	73	14.90	72	62		10						1	
Cities, towns, and villages	2,381	11	4.62	8	8									3
School districts		84	(2)	51	51					30		1	2	
Other civil divisions		37	(2)	34	34									3

WASHINGTON	25,394	476	18.74	284	245	2	37	----	1	146	1	4	8	32
County	25,394	201	7.92	194	156	1	37	----	1	----	----	2	4	----
Cities, towns, and villages	5,974	70	11.72	37	36	1	----	----	----	----	----	1	----	32
School districts	----	204	(5)	52	52	----	----	----	----	146	1	1	4	----
Other civil divisions	----	1	(5)	1	1	----	----	----	----	----	----	----	----	----
WEBB	44,300	787	17 77	581	510	9	62	----	2	174	----	18	1	11
County	44,300	268	6.05	267	198	9	60	----	1	----	----	----	----	----
Cities, towns, and villages	34,100	448	13.14	300	298	----	2	----	1	117	----	18	1	11
School districts [12]	----	71	(5)	14	14	----	----	----	----	57	----	----	----	----
WHARTON	30,600	947	30.95	725	659	10	56	$6	1	171	1	9	8	26
County	30,600	394	12.88	393	328	9	56	----	1	----	----	----	----	----
Cities, towns, and villages	4,725	108	22.86	69	68	1	----	6	----	----	----	5	2	26
School districts	----	382	(5)	200	200	----	----	----	----	171	1	4	6	----
Other civil divisions	----	63	(5)	63	63	----	----	----	----	----	----	----	----	----
WHEELER	16,900	447	26 45	282	239	----	43	1	2	100	----	4	8	50
County	16,900	149	8.82	139	96	----	43	----	1	----	----	2	7	----
Cities, towns, and villages	4,711	77	16 34	25	25	----	----	1	1	----	----	----	----	50
School districts	----	221	(5)	118	118	----	----	----	----	100	----	2	1	----
WICHITA	74,700	2,775	37.15	1,910	1,738	3	169	----	17	325	2	20	107	394
County	74,700	406	5.44	368	201	3	164	----	2	----	----	9	27	----
Cities, towns, and villages	56,202	996	17 72	634	629	----	5	----	15	----	----	4	47	296
School districts	----	1,017	(5)	652	652	----	----	----	----	325	2	5	33	----
Other civil divisions	----	356	(5)	256	256	----	----	----	----	----	----	2	----	98
WILBARGER	26,200	807	30 80	568	521	1	46	----	2	137	----	8	4	88
County	26,200	252	9.62	247	200	1	46	----	1	----	----	2	2	----
Cities, towns, and villages	11,179	170	15.21	77	77	----	----	----	1	----	----	4	----	88
School districts	----	385	(5)	244	244	----	----	----	----	137	----	2	2	----
WILLACY	10,499	589	56 10	476	455	----	21	----	3	52	----	14	28	16
County	10,499	235	22 38	194	174	----	20	----	3	----	----	11	27	----
Cities, towns, and villages	2,845	37	13 01	21	20	----	1	----	----	----	----	----	----	16
School districts	----	148	(5)	92	92	----	----	----	----	52	----	3	1	----
Other civil divisions	----	169	(5)	169	169	----	----	----	----	----	----	----	----	----
WILLIAMSON	44,400	1,108	24 95	640	569	5	66	----	6	244	3	10	37	168
County	44,400	294	6 62	259	190	4	65	----	3	----	----	5	27	----
Cities, towns, and villages	17,176	303	17.64	124	122	1	1	----	3	----	----	1	7	168
School districts	----	485	(5)	231	231	----	----	----	----	244	3	4	3	----
Other civil divisions	----	26	(5)	26	26	----	----	----	----	----	----	----	----	----
WILSON	17,700	358	20 23	213	182	1	30	----	3	110	1	12	10	9
County	17,700	128	7.23	114	83	1	30	----	3	----	----	4	7	----
Cities, towns, and villages	2,277	23	10.10	12	12	----	----	----	----	----	----	2	----	9
School districts	----	168	(5)	48	48	----	----	----	----	110	1	6	3	----
Other civil divisions	----	39	(5)	39	39	----	----	----	----	----	----	----	----	----

See *footnote at end of table.*

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
WINKLER	7,900	$505	$63.92	$469	$444	----	$25	----	$1	$22	----	$2	$11	----
County	7,900	246	31.14	233	209	----	24	----	1	----	----	1	11	----
Cities, towns, and villages	3,963	5	1.26	5	4	----	1	----	----	----	----	----	----	----
School districts	----	254	(5)	231	231	----	----	----	----	22	----	1	----	----
WISE	19,178	436	22.73	261	225	$1	35	----	----	149	----	3	9	$14
County	19,178	128	6.67	119	83	1	35	----	----	----	----	2	7	----
Cities, towns, and villages	5,255	35	6.66	21	21	----	----	----	----	----	----	----	----	14
School districts	----	232	(5)	80	80	----	----	----	----	149	----	1	2	----
Other civil divisions	----	41	(5)	41	41	----	----	----	----	----	----	----	----	----
WOOD	24,183	491	20.30	276	244	1	31	----	1	156	----	2	31	25
County	24,183	212	8.77	180	148	1	31	----	1	----	----	1	30	----
Cities, towns, and villages	5,871	52	8.86	27	27	----	----	----	----	----	----	----	----	25
School districts	----	227	(5)	69	69	----	----	----	----	156	----	1	1	----
YOAKUM	1,400	37	26.43	29	26	----	3	----	----	8	----	----	----	----
County	1,400	14	10.00	14	11	----	3	----	----	----	----	----	----	----
School districts	----	23	(5)	15	15	----	----	----	----	8	----	----	----	----
YOUNG	21,300	795	37.32	560	502	4	54	----	7	108	----	9	24	87
County	21,300	257	12.07	236	179	3	54	----	5	----	----	4	12	----
Cities, towns, and villages	10,276	254	24.72	159	158	1	----	----	2	----	----	3	3	87
School districts	----	284	(5)	165	165	----	----	----	----	108	----	2	9	----
ZAPATA	2,867	35	12.21	18	15	----	3	----	----	17	----	----	----	----
County	2,867	18	6.28	18	15	----	3	----	----	----	----	----	----	----
School districts	----	17	(5)	----	----	----	----	----	----	17	----	----	----	----

ZAVALA	11,600	241	20.78	158	150	1	7			52		2	7	22
County	11,600	85	7.33	77	70	1	6					2	6	
Cities, towns, and villages	6,609	45	6 81	22	21		1						1	22
School districts		89	(5)	37	37					52				
Other civil divisions		22	(5)	22	22									

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Includes $910,399, inheritance taxes, and $1,871,128, other special taxes, for State purposes only.
[3] Excludes population of Seymour, Baylor county.
[4] Exclusive of the schools in the cities of Beaumont, Dallas, El Paso, Galveston, Laredo, and Waco, data for which are tabulated with the city.
[5] Not computed.
[6] No report was received for Seymour, the only city in Baylor county.
[7] Exclusive of the schools in the city of Dallas, data for which are tabulated with the city
[8] Exclusive of the schools in the city of El Paso, data for which are tabulated with the city.
[9] Exclusive of the schools in the city of Galveston, data for which are tabulated with the city.
[10] Exclusive of the schools in the city of Beaumont, data for which are tabulated with the city
[11] Exclusive of the schools in the city of Waco, data for which are tabulated with the city
[12] Exclusive of the schools in the city of Laredo, data for which are tabulated with the city.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931

[Revenue receipts expressed in thousands]

CITY, TOWN, OR VILLAGE	Estimated population[1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
Grand total	2,916,911	$64,333	$22 06	$40,424	$39,987	$45	$392	$1,191	$624	$2,418	$240	$1,663	$2,076	$15,697
30,000 population and over	1,542,300	45,113	29. 25	29,247	28,994		253	1,112	488	2,375	220	1,438	1,500	8,733
Houston	310,000	7,846	25. 31	5,834	5,765		69	24	107		103	432	187	1,159
Dallas	276,300	10,669	38. 61	6,764	6,725		39	612	147	945	20	342	439	1,900
San Antonio	243,000	5,264	21 66	3,901	3,851		50	1	28		22	91	102	1,119
Fort Worth	166,600	4,733	28 41	2,960	2,939		21	464	91		8	139	144	927
El Paso	105,300	3,301	31. 35	2,142	2,116		26		33	433	14	78	122	479
Beaumont	60,700	2,145	35. 34	1,511	1,505		6	3	13	179		72	33	334
Austin	58,200	2,111	36. 27	761	753		8	7	12			48	90	1,193
Port Arthur	55,100	871	15. 81	448	443		5		7	180	1	13	12	210
Waco	54,500	2,087	38. 29	1,440	1,436		4	1	11	194		82	24	335
Galveston	54,400	2,535	46. 60	1,486	1,479		7		11	326	52	85	266	309
Amarillo	48,100	1,238	25. 74	810	805		5		9			34	35	350
Wichita Falls	44,200	845	19 12	538	533		5		15			4	40	248
Laredo	34,100	448	13 14	300	298		2		1	118		17	1	11
Corpus Christi	31,800	1,020	32. 08	352	346		6		3			1	5	659
3,000 to 30,000 population	433,038	7,833	18. 09	4,481	4,405	10	66	13	84		8	93	226	2,928
San Angelo	27,900	289	10. 36	266	258		8		4			4	12	3
Brownsville	26,800	483	18 02	162	162				2			2	10	307
Abilene	25,300	688	27. 19	463	458		5		3			10	7	205
Lubbock	23,300	595	25 54	216	208		8	4	8				14	353
Tyler	18,000	505	28 06	344	339		5		11			4	42	104
Texarkana	17,400	266	15. 29	251	246		5		8			4	3	
Marshall	16,500	246	14. 91	147	144	1	2	2	7			3	13	74
Temple	16,100	291	18. 07	144	140		4		1		8	9	10	119
Sherman	15,800	260	16. 46	149	148		1		2			3	2	104
Corsicana	15,800	298	18 86	183	180	2	1		5			7	6	97

Paris	15,649	300	19.17	207	206		1		5			1	17	70
Big Spring	15,400	209	13.57	88	86		2		2			5	2	112
Harlingen	13,900	141	10.14	124	121		3	1	2			1	13	
Denison	13,850	207	14.95	100	98		2	5	2			3	11	86
Brownwood	13,600	174	12.79	67	65	1	1	1	2			9	2	93
Greenville	12,400	359	28.95	140	135	2	3		4			1	14	200
Pampa	12,100	180	14.88	90	81		9							90
Sweetwater	12,000	250	20.83	141	141				1			4	7	97
Del Rio	11,900	112	9.41	66	65		1		1			2	4	39
San Benito	11,700	108	9.23	103	101	1	1		1				1	3
Cleburne	11,539	232	20.11	131	131							7	3	91
Palestine	11,500	240	20.87	137	137				2			6	4	91
Denton	9,900	243	24.55	59	58	1			1			1	1	181
Vernon	9,800	169	17.24	76	76				1			4		88
McAllen	9,700	123	12.68	108	108				1				14	
Plainview	9,700	145	14.95	91	90		1		1			1	1	51
Highland Park	9,500	324	34.11	173	171		2		2			2	7	140
Gainesville	9,000	125	13.89	123	123				2					
Terrell	8,900	169	18.99	73	71	1	1		1				2	93
Waxahachie	8,100	102	12.59	59	58	1			2				4	37
2,500 to 8,000 population	516,454	7,279	14.09	4,331	4,259	21	51	45	41		6	87	222	2,547
Orange	7,913	92	11.63	83	82		1					8	1	
Hillsboro	7,823	103	13.17	48	48				1			8	7	39
Bryan	7,814	100	12.80	55	50		5	1	1			2		41
Breckenridge	7,569	107	14.14	105	105			2						
Taylor	7,463	110	14.74	70	69	1			2				7	31
Victoria	7,421	124	16.71	85	84	1			1			3		35
Lufkin	7,311	137	18.74	72	70	1	1		1			6	11	47
McKinney	7,307	55	7.53	54	51	2	1						1	
Childress	7,163	121	16.89	67	66		1		1			1		52
Ennis	7,069	46	6.51	45	44	1					1			
Kingsville	6,815	71	10.42	35	34	1		1						35
Jacksonville	6,748	114	16.89	65	63	1	1		3				1	45
Electra	6,712	97	14.45	64	64								4	29
Crystal City	6,609	45	6.81	22	21		1						1	22
Mercedes	6,608	60	9.08	57	57			1	1			1		
Mexia	6,579	126	19.15	73	72	1								53
Borger	6,532	74	11.33	73	72		1						1	
New Braunfels	6,242	124	19.87	79	77	2		2	1		3	2	13	24
Ranger	6,208	42	6.77	41	40		1		1					
Coleman	6,078	124	20.40	35	35							1		88

See footnote at end of table.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Revenue receipts expressed in thousands]

CITY, TOWN, OR VILLAGE	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
2,500 to 8,000 population—Contd.														
Cisco	6,027	$149	$24.72	$106	$105	----	$1	----	----	----	----	----	----	$43
Mineral Wells	5,986	147	24.56	92	92	----	----	----	----	----	----	$1	$12	42
Brenham	5,974	70	11.72	37	36	$1	----	----	----	----	----	1	----	32
Luling	5,970	38	6.37	28	28	----	----	----	----	----	----	----	10	----
Nacogdoches	5,687	112	19.69	64	63	----	1	----	$2	----	----	----	----	46
Yoakum	5,656	54	9.55	50	48	1	1	----	1	----	----	----	3	----
Bonham	5,655	81	14.32	56	55	1	----	----	----	----	----	----	----	25
Midland	5,484	103	18.78	68	67	----	1	----	1	----	----	----	----	34
Sulphur Springs	5,417	77	14.21	42	42	----	----	----	----	----	----	----	----	35
Marlin	5,338	108	20.23	65	63	----	2	----	1	----	----	3	10	29
Uvalde	5,286	69	13.05	38	38	----	----	----	----	----	----	2	1	28
Seguin	5,225	120	22.97	26	24	----	2	----	----	----	----	3	----	91
Goose Creek	5,208	76	14.59	36	35	----	1	----	----	----	----	1	----	39
San Marcos	5,134	68	13.25	33	33	----	----	----	----	----	----	----	----	35
Navasota	5,128	25	4.88	20	20	----	----	----	----	----	----	----	----	5
Mission	5,120	82	16.02	46	46	----	----	----	----	----	----	----	----	36
Eagle Pass	5,059	41	8.10	38	36	1	1	----	----	----	----	2	1	----
Longview	5,036	181	35.94	62	56	----	6	----	7	----	----	2	18	92
Huntsville	5,028	27	5.37	25	23	1	1	----	----	----	----	2	----	----
Graham	4,981	190	38.14	132	132	----	----	----	1	----	----	3	1	53
Weatherford	4,912	70	14.25	61	60	1	----	$3	----	----	$1	1	----	4
Weslaco	4,879	73	14.96	41	41	----	----	1	----	----	----	----	----	31
Edinburg	4,821	61	12.65	59	59	----	----	----	1	----	----	----	1	----
Beeville	4,806	34	7.07	28	28	----	----	6	----	----	----	----	----	----
Dalhart	4,691	41	8.74	35	35	----	----	3	----	----	----	----	1	2

Cuero	4,672	59	12.63	31	31				1			3	8	16
Colorado	4,671	71	15.20	36	36							2		33
Eastland	4,648	164	35.28	106	106				1					57
Cameron	4,565	42	9.20	32	32							1		9
Kerrville	4,546	96	21.12	42	41		1						13	41
Quanah	4,464	29	6.50	29	29									
Crockett	4,441	26	5.85	26	26									
Lockhart	4,367	34	7.79	34	34									
Athens	4,342	52	11.98	52	52									
Commerce	4,267	63	14.76	35	34		1					1	9	18
Memphis	4,257	35	8.22	29	29							6		
Alice	4,239	48	11.32	24	24						1	1		22
University Park	4,200	165	39.29	88	83		5	1	1			1	4	70
Ballinger	4,187	81	19.35	40	39		1					2	15	24
Robstown	4,183	31	7.41	23	23			4	1				3	
Olney	4,138	55	13.29	22	22				1				2	30
Donna	4,103	48	11.70	27	27								1	20
Stamford	4,095	91	22.22	65	64		1						2	24
Bay City	4,070	63	15.48	31	31									32
Brady	3,983	144	36.15	48	48							3		93
Wink	3,963	5	1.26	5	4		1							
Stephenville	3,944	62	15.72	31	31				1			2	4	25
Marfa	3,909	41	10.49	21	20		1					1	1	18
Slaton	3,876	54	13.93	35	35									19
Alamo Heights	3,874	69	17.81	52	51		1		1					16
Rusk	3,859	21	5.44	13	13									8
Gonzales	3,859	24	6.22	23	23								1	
Shamrock	3,780	74	19.58	23	22		1		1					50
Belton	3,779	69	18.26	40	39	1							5	24
Arlington	3,661	70	19.12	29	29								9	32
Georgetown	3,583	146	40.75	26	26				1			1		118
Wellington	3,570	33	9.24	16	16									17
Mount Pleasant	3,541	36	10.17	16	16							1	4	15
Texas City	3,534	42	11.88	41	39		2		1					
Lamesa	3,528	27	7.65	26	26				1					
Teague	3,509	55	15.67	23	22	1								32
Alpine	3,495	35	10.01	19	19									16
Pelly	3,452	29	8.40	9	9				1					19
McCamey	3,446	14	4.06	14	14									
Jasper	3,393	17	5.01	9	9									8
Mineola	3,304	28	8.47	13	13									15
Pecos	3,304	29	8.78	29	27		2							
Smithville	3,296	22	6.67	21	21							1		
Burkburnett	3,281	46	14.02	24	24								3	19
Pharr	3,225	21	6.51	8	8								1	12

See footnotes at end of table.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Revenue receipts expressed in thousands]

CITY, TOWN, OR VILLAGE	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
2,500 to 8,000 population—Contd.														
Littlefield	3,218	$40	$12 43	$22	$22			$3	$1				$1	$13
Cotulla	3,175	16	5.04	5	5									11
Freeport	3,162	26	8.22	17	17								9	
Bowie	3,131	55	17.57	14	14									41
Snyder	3,008	37	12 30	19	19				1			$1	16	
Hearne	2,956	29	9.81	16	15		$1							13
Clarksville	2,952	22	7.45	4	3	$1								18
Henderson	2,932	47	16.03	34	33		1							13
Mart	2,853	39	13 67	16	16							1		22
Perryton	2,824	57	20.18	27	27									30
Canyon	2,821	44	15.60	20	20									24
Paducah	2,802	42	14.99	16	16			7				1		18
Clarendon	2,756	38	13 79	29	29									9
Lampasas	2,709	43	15 87	22	21		1							21
South San Antonio	2,708	9	3.32	9	9									
Fort Stockton	2,695	31	11.50	17	16		1							14
Wharton	2,691	77	28 61	38	38			6				5	2	26
Pittsburg	2,640	39	14.77	28	28								1	10
Floydada	2,637	13	4.93	12	12								1	
Haskell	2,632	29	11.02	12	12									17
Seymour [2]														
Kenedy	2,610	40	15.33	17	17			3						20
Gatesville	2,601	26	10.00	10	9	1		1					1	14
Pearsall	2,536	7	2.76	7	7									
Center	2,510	38	15.14	18	18				1				1	18
Less than 2,500 population	424,219	4,108	9.68	2,365	2,329	14	22	21	11	$43	$6	45	128	1,489

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.

[2] Not available.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS [a]	GOVERNMENTAL-COST PAYMENTS														
			Operation and maintenance of general departments											Operation and maintenance of public-service enterprises	Interest	Outlays
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
Grand total	$311,105	$52.35	$189,273											$8,363	$36,857	$76,612
State government	106,623	18.09	71,418	$6,296	$2,606	$700	$10,672	$5,754	$39,181	$35	$19	$2,216	$3,939		23	35,182
Counties	51,391	8.65	30,018	11,640	1,510	451	12,637	2,718	93	75	30		864	1	10,032	11,290
Cities, towns, and villages	70,184	24.07	[1] 32,250											7,504	13,886	16,544
School districts [2]	70,211	(3)	54,116						54,116						6,398	9,697
Other civil divisions	12,696	(3)	1,471		21		879					287	284	858	6,468	3,899
ANDERSON	891	25.68	600											52	135	104
County	276	7.95	184	73	11	3	74	21					2		14	78
Cities, towns, and villages	184	14.59	94											52	38	
School districts	370	(3)	320						320						24	26
Other civil divisions	61	(3)	2				2								59	
ANDREWS	89	111.25	56												10	23
County	60	75.00	33	19	4	1	7	1					1		5	22
School districts	29	(3)	23						23						5	1
ANGELINA	660	23.00	475											12	131	42
County	232	8.09	164	63			75	25					1		63	5
Cities, towns, and villages	122	16.69	56											12	48	6
School districts	305	(3)	255						255						19	31
Other civil divisions	1	(3)													1	
ARANSAS	113	51.36	42												32	39
County	86	39.09	23	11			11	1							25	38
Cities, towns, and villages	7	6.14	3												4	
School districts	19	(3)	16						16						2	1
Other civil divisions	1	(3)													1	

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
			Operation and maintenance of general departments											Interest	Outlays
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous	Operation and maintenance of public-service enterprises	
ARCHER	$319	$30.67	$206											$1	$78	$34
County	132	12.69	50	$31	$3		$12	$2					$2		62	20
Cities, towns, and villages	13	4.18	3											1	9	
School districts	174	(3)	153						$153						7	14
ARMSTRONG	146	42.94	116											2	11	17
County	60	17.65	50	23	3		22						2		3	7
Cities, towns, and villages	10	9.61	6											2	2	
School districts	75	(3)	60						60						5	10
Other civil divisions	1	(3)													1	
ATASCOSA	372	22.96	248											2	118	4
County	151	9.32	90	27	4		56	3							61	
Cities, towns, and villages	14	3.46	5											2	7	
School districts	167	(3)	153						153						10	4
Other civil divisions	40	(3)													40	
AUSTIN	367	19.46	250											2	82	53
County	89	4.72	84	67	3	$1	8	5							5	
Cities, towns, and villages	15	8.13	7											2	6	
School districts	189	(3)	129						129						10	50
Other civil divisions	74	(3)	30				30								41	3
BAILEY	247	41.17	168											1	36	42
County	78	13.00	69	41	2		26								9	
Cities, towns, and villages	10	12.84	6											1	3	
School districts	157	(3)	93						93						22	42
Other civil divisions	2	(3)													2	

BANDERA	68	17.97	59													6	3
County	25	6.61	24	17	1		6									1	
School districts	40	(3)	35						35							2	3
Other civil divisions	3	(3)														3	
BASTROP	339	14.19	245												12	62	20
County	95	3.98	54	15	7	1	24	6						1		26	15
Cities, towns, and villages	47	6.70	27												12	5	3
School districts	176	(3)	164						164							10	2
Other civil divisions	21	(3)														21	
BAYLOR	264	35.20	153													59	52
County	141	18.80	38	16	3	1	11	5						2		52	51
Cities, towns, and villages																	
School districts	123	(3)	115						115							7	1
BEE	323	19.82	256													60	7
County	144	8.83	116	53			55	6						2		28	
Cities, towns, and villages	47	9.78	21													26	
School districts	132	(3)	119						119							6	7
BELL	1,128	22.29	742												75	198	113
County	259	5.12	152	42	13	1	87	8		$1						107	
Cities, towns, and villages	312	13.62	104												75	58	75
School districts	542	(3)	485						485							19	38
Other civil divisions	15	(3)	1				1									14	
BEXAR	11,411	37.05	7,086												337	2,048	1,940
County	1,528	4.96	1,227	714	1	13	314	185								201	100
Cities, towns, and villages	4,684	18.77	2,673												337	1,384	290
School districts	5,178	(3)	3,186						3,186							442	1,550
Other civil divisions	21	(3)														21	
BLANCO	67	17.44	54													13	
County	38	9.89	27	14	4		6	3								11	
School districts	28	(3)	27						27							1	
Other civil divisions	1	(3)														1	
BORDEN	48	30.00	44													3	1
County	9	5.63	6	4			2									3	
School districts	39	(3)	38						38								1
BOSQUE	293	18.60	224												8	22	39
County	65	4.13	45	15			25							5			20
Cities, towns, and villages	29	6.69	12												8	9	
School districts	190	(3)	165						165							6	19
Other civil divisions	9	(3)	2				2									7	

See footnote at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
			Operation and maintenance of general departments											Interest	Outlays
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous	Operation and maintenance of public-service enterprises	
BOWIE	$1,064	$21.24	$771											$2	$222	$69
County	155	3.09	134	$35	$2		$76	$18					$3	12	9	
Cities, towns, and villages	292	15.07	194											2	96	
School districts	548	(3)	441						$441						47	60
Other civil divisions	69	(3)	2				2								67	
BRAZORIA	1,014	43.15	592											9	207	206
County	260	11.06	219	86		$1	120	11	1						8	33
Cities, towns, and villages	48	8.13	32											1	14	1
School districts	369	(3)	326						326						27	16
Other civil divisions	337	(3)	15				7					$8		8	158	156
BRAZOS	586	26.84	421											38	55	72
County	271	12.41	188	48	13	2	110	2					13		28	55
Cities, towns, and villages	99	12.67	37											38	13	11
School districts	215	(3)	195						195						14	6
Other civil divisions	1	(3)	1		1											
BREWSTER	196	28.41	149											7	37	3
County	80	11.59	67	25	8	1	27	2	1				3		13	
Cities, towns, and villages	42	12.02	20											7	15	
School districts	74	(3)	62						62						9	3
BRISCOE	146	24.33	102											4	32	8
County	37	6.17	34	28			6								3	
Cities, towns, and villages	17	9.35	3											4	8	2
School districts	86	(3)	65						65						15	6
Other civil divisions	6	(3)													6	

BROOKS	105	17.21	81												24		
County	55	9.02	37	26	2		9								18		
School districts	50	(3)	44						44						6		
BROWN	1,074	39.49	491											63	202	318	
County	484	17.79	144	31	4	1	92	11					5		67	273	
Cities, towns, and villages	169	11.55	69											59	28	13	
School districts	338	(3)	278						278						28	32	
Other civil divisions	83	(3)												4	79		
BURLESON	291	14.26	218												59	14	
County	91	4.46	55	23		1	25	2					4		28	8	
Cities, towns, and villages	20	4.99	12												8		
School districts	169	(3)	151						151						12	6	
Other civil divisions	11	(3)													11		
BURNET	129	12.29	111												17	1	
County	20	1.90	17	7	2		5	2					1		3		
Cities, towns, and villages	4	2.08	3												1		
School districts	100	(3)	91						91						8	1	
Other civil divisions	5	(3)													5		
CALDWELL	576	17.72	359												95	122	
County	153	4.71	96	24	11	3	37	19	1				1		9	48	
Cities, towns and villages	45	4.35	28												17		
School districts	329	(3)	235						235						20	74	
Other civil divisions	49	(3)													49		
CALHOUN	167	30.36	92											2	65	8	
County	70	12.73	38	16	2		17	2	1						28	4	
Cities, towns, and villages	14	7.87	2											2	10		
School districts	59	(3)	52						52						3	4	
Other civil divisions	24	(3)													24		
CALLAHAN	319	24.73	227											12	71	9	
County	101	7.83	72	15	3	1	40	2	3				8		29		
Cities, towns, and villages	41	8.58	9											12	20		
School districts	164	(3)	146						146						9	9	
Other civil divisions	13	(3)													13		
CAMERON	4,130	53.26	1,616											273	1,074	1,167	
County	1,201	15.49	261	109	19	33	88	12							361	579	
Cities, towns, and villages	831	14.68	438											134	229	30	
School districts	1,403	(3)	826						826						156	421	
Other civil divisions	695	(3)	91									64	27	139	328	137	
CAMP	224	22.26	164											6	41	13	
County	75	7.45	46	17	4		24						1		29		
Cities, towns, and villages	27	10.23	10											6	11		
School districts	122	(3)	108						108						1	13	

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments											Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
CARSON	$411	$48.35	$275											$13	$87	$36
County	174	20.47	110	$30	$4	$1	$67	$6					$2		43	21
Cities, towns, and villages	45	12.47	4											13	28	
School districts	192	(3)	161						$161						16	15
CASS	364	12.12	292											4	48	20
County	93	3.10	83	26	1		55	1							3	7
Cities, towns, and villages	12	3.36	6											4	2	
School districts	227	(3)	203						203						11	13
Other civil divisions	32	(3)													32	
CASTRO	162	31.15	108											2	20	32
County	43	8.27	38	17	1	1	18						1		2	3
Cities, towns, and villages	8	9.65	1											2	5	
School districts	111	(3)	69						69						13	29
CHAMBERS	270	45.00	122												40	108
County	85	14.17	47	15	2		27	2	1						8	30
School districts	159	(3)	74						74						7	78
Other civil divisions	26	(3)	1									$1			25	
CHEROKEE	819	18.57	551											29	184	55
County	171	3.88	144	37	10		97								27	
Cities, towns, and villages	128	10.98	43											29	48	8
School districts	426	(3)	351						351						28	47
Other civil divisions	94	(3)	13				13								81	
CHILDRESS	477	28.22	251											29	111	86
County	188	11.12	68	40	3		22	1					2		49	71
Cities, towns, and villages	97	13.54	23											29	38	7
School districts	192	(3)	160						160						24	8

CLAY	366	25.16	297												7		55	8
County	91	6 26	90	25	4	3	46	5									1	
Cities, towns, and villages	24	7.12	15													6	3	
School districts	190	(3)	168						168								14	8
Other civil divisions	61	(3)	24				24										37	
COCHRAN	125	54.35	82														43	
County	70	30.43	43	9	2		29								3		27	
School districts	55	(3)	39						39								16	
COKE	116	21.48	95													4	15	2
County	39	7.22	35	24			7	1							3		4	
Cities, towns, and villages	10	8 61	3													4	3	
School districts	61	(3)	57						57								2	2
Other civil divisions	6	(3)															6	
COLEMAN	519	21 18	339													54	88	38
County	113	4.61	92	45	3		31	9	4								1	20
Cities, towns, and villages	124	15.13	19													54	34	17
School districts	250	(3)	228						228								21	1
Other civil divisions	32	(3)															32	
COLLIN	904	19.58	647													28	184	45
County	176	3 81	136	57	3	3	59	5	1						8		5	35
Cities, towns, and villages	126	8.66	62													28	28	8
School districts	484	(3)	449						449								33	2
Other civil divisions	118	(3)															118	
COLLINGSWORTH	300	19.48	219													11	43	27
County	76	4.94	63	22	3	2	36										13	
Cities, towns, and villages	24	6.01	1													11	12	
School districts	200	(3)	155						155								18	27
COLORADO	491	25 71	297													4	77	113
County	231	12 09	118	21	10		84	2							1		13	100
Cities, towns, and villages	51	9.02	29													4	18	
School districts	180	(3)	150						150								17	13
Other civil divisions	29	(3)															29	
COMAL	344	27.52	203													17	50	74
County	94	7.52	67	31	2	1	27	5							1		19	8
Cities, towns, and villages	144	23 07	53													17	24	50
School districts	106	(3)	83						83								7	16
COMANCHE	394	21.38	288													11	56	39
County	88	4.77	61	22	3	2	25	3	3						3		2	25
Cities, towns, and villages	48	10.51	13													11	23	1
School districts	246	(3)	214						214								19	13
Other civil divisions	12	(3)															12	

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
CONCHO	$159	$19.88	$123											$2	$24	$10
County	37	4.63	36	$10	$2		$23	$1							1	
Cities, towns, and villages	5	4.19	1											2	2	
School districts	105	(3)	86						$86						9	10
Other civil divisions	12	(3)													12	
COOKE	629	26.06	462												50	117
County	178	7.37	151	57	3	$3	69	15		$2			$2		3	24
Cities, towns, and villages	136	14.38	41												12	83
School districts	304	(3)	269						269						25	10
Other civil divisions	11	(3)	1				1								10	
CORYELL	337	16.85	288											8	17	24
County	89	4.45	80	33	5		42								2	7
Cities, towns, and villages	22	7.32	7											8	4	3
School districts	226	(3)	201						201						11	14
COTTLE	311	31.73	173											5	101	32
County	131	13.37	60	24	1	1	34								71	
Cities, towns, and villages	41	14.63	22											5	10	4
School districts	139	(3)	91						91						20	28
CRANE	183	70.38	97												17	69
County	135	51.92	52	22	4		24	1					1		14	69
School districts	48	(3)	45						45						3	
CROCKETT	349	124.64	77												16	256
County	191	68.21	40	18	2	6	13	1							12	139
School districts	158	(3)	37						37						4	117

CROSBY	285	23.95	202												10	59	14
County	60	5.04	46	19	3	1	23									7	7
Cities, towns, and villages	45	13.42	11												10	21	3
School districts	164	(3)	141						141							20	3
Other civil divisions	16	(3)	4				4									11	1
CULBERSON	85	65.38	56													18	11
County	65	50.00	40	23	2	1	10	4								15	10
School districts	20	(3)	16						16							3	1
DALLAM	402	47.86	248												1	60	93
County	108	12.86	95	41	4		43	6		1						9	4
Cities, towns, and villages	86	15.92	30												1	22	33
School districts	208	(3)	123						123							29	56
DALLAS	17,409	50.42	9,457												703	3,137	4,112
County	3,491	10.11	1,941	352	117	18	811	345						298		624	926
Cities, towns, and villages	11,885	39.87	6,279												703	1,858	3,045
School districts	893	(3)	692						692							83	118
Other civil divisions	1,140	(3)	545		7		538									572	23
DAWSON	312	20.53	230													50	32
County	68	4.47	63	25	3	1	33	1								5	
Cities, towns, and villages	51	14.46	28													21	2
School districts [5]	193	(3)	139						139							24	30
DEAF SMITH	227	35.47	184												12	28	3
County	78	12.19	74	30	7		20	12		4				1		4	
Cities, towns, and villages	38	15.46	11												12	15	
School districts	111	(3)	99						99							9	3
DELTA	305	23.22	217													60	28
County	145	11.04	84	29	5	1	37	4	4					4		41	20
Cities, towns, and villages	9	4.45	3													6	
School districts	149	(3)	130						130							11	8
Other civil divisions	2	(3)														2	
DENTON	832	25.35	509												85	128	110
County	175	5.33	110	30	11	4	43	20	1					1		15	50
Cities, towns, and villages	213	15.87	66												85	33	29
School districts	396	(3)	333						333							32	31
Other civil divisions	48	(3)														48	
DEWITT	600	21.87	412												14	77	97
County	162	5.90	128	27	4	1	80	14						2		3	31
Cities towns, and villages	106	15.24	42												14	17	33
School districts	294	(3)	241						241							20	33
Other civil divisions	33	(3)	1										$1			37	
DICKENS	237	26.04	167												27	36	7
County	60	6.59	36	22	2	1	7	2						2		24	
Cities, towns, and villages	47	24.75	16												27	4	
School districts	130	(3)	115						115							8	7

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
			Operation and maintenance of general departments												
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous	Operation and maintenance of public-service enterprises	Interest	Outlays
DIMMIT	$278	$29.57	$220											$5	$51	$2
County	140	14.89	111	$74		$2	$32	$3							29	
Cities, towns, and villages	24	5.19	10											5	9	
School districts	114	(3)	99						$99						13	2
DONLEY	242	22.83	188											6	37	11
County	67	6.32	62	26	$3		19	5					$9		5	
Cities, towns, and villages	26	7.30	8											6	12	
School districts	148	(3)	118						118						19	11
Other civil divisions	1	(3)													1	
DUVAL	355	27.52	226												104	25
County	211	16.36	114	31	9	1	63	9					1		97	
School districts	144	(3)	112						112						7	25
EASTLAND	1,211	35.45	834											56	279	42
County	373	10.92	220	107	4		88	21							123	30
Cities, towns, and villages	398	19.64	271											56	71	
School districts	440	(3)	343						343						85	12
ECTOR	166	36.89	135												26	5
County	113	25.11	92	66	4		18	2					2		21	
Cities, towns, and villages	11	4.57	9													2
School districts	42	(3)	34						34						5	3
EDWARDS	103	36.79	69											8	17	9
County	46	16.43	28	12			14	1					1		14	4
Cities, towns, and villages	14	14.03												8	2	4
School districts	43	(3)	41						41						1	1

ELLIS	1,131	20.97	747												22	237	125
County	229	4.25	163	50		1	81	21						10			66
Cities, towns, and villages	204	9.61	86												22	70	26
School districts	541	(3)	498						498							32	11
Other civil divisions	157	(3)														135	22
EL PASO	5,154	37.70	3,503												210	862	579
County	1,130	8.27	749	224	135	20	197	149	5	$3				16	1	233	147
Cities, towns, and villages	3,609	34.27	2,518												209	550	332
School districts [6]	327	(3)	216						216							35	76
Other civil divisions	88	(3)	20				20									44	24
ERATH	416	20.00	313												34	60	9
County	80	3.85	69	30		2	24	13								11	
Cities, towns, and villages	72	11.58	19												34	19	
School districts	254	(3)	225						225							20	9
Other civil divisions	10	(3)														10	
FALLS	730	18.62	462												38	110	120
County	155	3.95	105	44	10	2	39	8	1					1		14	36
Cities, towns, and villages	194	24.80	60												38	35	61
School districts	334	(3)	297						297							14	23
Other civil divisions	47	(3)														47	
FANNIN	726	17.64	493												43	117	73
County	153	3.72	98	43	13	2	21	16	1					2		5	50
Cities, towns, and villages	103	8.36	36												43	24	
School districts	403	(3)	359						359							21	23
Other civil divisions	67	(3)														67	
FAYETTE	475	15.42	346												4	60	65
County	166	5.39	111	22	5	5	66	11						2		3	52
Cities, towns, and villages	55	9.63	35												4	13	3
School districts	219	(3)	198						198							11	10
Other civil divisions	35	(3)	2				2									33	
FISHER	310	22.14	171												6	98	35
County	164	11.71	59	30	3	1	23	2								71	34
Cities, towns, and villages	21	7.46	5												6	10	
School districts	125	(3)	107						107							17	1
FLOYD	304	23.57	225												2	57	20
County	54	4.19	46	14			15	1						16		8	
Cities, towns, and villages	38	9.26	22												2	14	
School districts	212	(3)	157						157							35	20
FOARD	249	37.73	195												3	47	4
County	136	20.61	105	32	9	4	50	8						2		27	4
Cities, towns, and villages	32	16.44	19												3	10	
School districts	81	(3)	71						71							10	

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
			Operation and maintenance of general departments											Operation and maintenance of public-service enterprises	Interest	Outlays
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
FORT BEND	$692	$22.39	$416												$115	$161
County	217	7.02	145	$84			$58	$3							15	57
Cities, towns, and villages	24	7.12	8												16	
School districts	382	(3)	262						$262						16	104
Other civil divisions	69	(3)	1				1								68	
FRANKLIN	135	15.89	96											$2	36	1
County	55	6.48	28	20	$1	$1	6								27	
Cities, towns, and villages	8	6.55												2	6	
School districts	71	(3)	68						68						2	1
Other civil divisions	1	(3)													1	
FREESTONE	434	19.21	294											23	83	34
County	178	7.88	103	64	5	1	25	4	4						55	20
Cities, towns, and villages	40	7.07	6											23	11	
School districts	216	(3)	185						185						17	14
FRIO	197	20.96	138											2	44	13
County	66	7.02	26	13	2	1	7	3							28	12
Cities, towns, and villages	17	4.91	8											2	7	
School districts	110	(3)	103						103						6	1
Other civil divisions	4	(3)	1										$1		3	
GAINES	76	24.52	63											1	12	
County	46	14.84	37	19	5		10	1					2		9	
Cities, towns, and villages	5	9.90	2											1	2	
School districts	25	(3)	24						24						1	

GALVESTON	4,225	63.73	2,148												118	654	1,305
County	785	11.84	403	127	8	5	193	48						22		146	236
Cities, towns, and villages	3,258	56.24	1,594												118	491	1,055
School districts [7]	176	(3)	145						145							17	14
Other civil divisions	6	(3)	6										$6				
GARZA	179	30.86	128													30	21
County	46	7.93	34	20	2	1	9	1						1		12	
Cities, towns, and villages	13	7.79	9													4	
School districts	117	(3)	85						85							11	21
Other civil divisions	3	(3)														3	
GILLESPIE	232	20.71	123													26	83
County	79	7.05	36	14	7		12	1	1					1		19	24
Cities, towns, and villages	14	5.79	14													7	59
School districts	139	(3)	73						73							2	8
GLASSCOCK	71	30.71	61														
County	25	17.86	25	11	1		9							4		2	8
School districts	46	(3)	36						36								
GOLIAD	195	19.12	138												6	39	12
County	85	8.33	52	22		1	28	1								33	
Cities, towns, and villages	29	20.37	11												6	5	7
School districts	81	(3)	75						75							1	5
GONZALES	466	16.44	375												2	56	33
County	163	5.75	147	86	3	1	56	1								13	3
Cities, towns, and villages	24	4.04	13												2	9	
School districts	258	(3)	215						215							13	30
Other civil divisions	21	(3)														21	
GRAY	1,145	45.62	559												34	165	387
County	471	18.76	175	64	9		98	4								52	244
Cities, towns, and villages	200	13.72	79												34	62	25
School districts	474	(3)	305						305							51	118
GRAYSON	2,121	32.21	1,099												156	260	606
County	848	12.88	261	56	47	2	131	25								149	438
Cities, towns, and villages	500	13.44	202												156	60	82
School districts	773	(3)	636						636							51	86
GREGG	526	33.34	352												70	57	47
County	173	10.96	155	82	4	5	55	7	2							18	
Cities, towns, and villages	167	33.16	39												70	27	31
School districts	186	(3)	158						158							12	16
GRIMES	481	21.24	326												4	138	13
County	223	9.85	122	32	5	1	78	5						1		101	
Cities, towns, and villages	45	8.78	19												4	22	
School districts	213	(3)	185						185							15	13

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS															
	Total	Per capita	Operation and maintenance of general departments											Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
GUADALUPE	$528	$18.14	$336											$74	$63	$55
County	197	6.77	126	$46	$3		$76	$1							46	25
Cities, towns, and villages	120	22.97	38											74	8	
School districts	211	(3)	172						$172						9	30
HALE	765	34.93	486											23	120	136
County	241	11.00	119	34	15		66	4							46	76
Cities, towns, and villages	150	12.38	94											23	33	
School districts	374	(3)	273						273						41	60
HALL	462	25.67	290											5	145	22
County	87	4.83	73	32		$2	36	2					$1		13	1
Cities, towns, and villages	68	10.37	29											5	20	14
School districts	226	(3)	188						188						31	7
Other civil divisions	81	(3)													81	
HAMILTON	345	25.51	231											12	25	77
County	72	5.32	68	33	2		28	2	2				1		4	
Cities, towns, and villages	119	33.55	25											12	10	72
School districts	154	(3)	138						138						11	5
HANSFORD	352	90.26	130											5	31	186
County	63	16.15	50	29	5	1	14	1							4	9
Cities, towns, and villages	54	26.95	7											5	5	37
School districts	179	(3)	70						70						16	93
Other civil divisions	56	(3)	3				3								6	47
HARDEMAN	412	27.65	266											5	79	62
County	109	7.32	83	32		1	39	8					3		26	
Cities, towns, and villages	46	7.57	18											5	23	
School districts	257	(3)	165						165						30	62

HARDIN	416	29.85	315																				63	38
County	119	8.54	114	86	4	1	10	3								10							3	2
Cities, towns, and villages																									
School districts	255	(3)	201						201														18	36
Other civil divisions	42	(3)																					42		
HARRIS	21,201	54.53	10,518																		1,075	3,593	6,015		
County	3,755	9.66	1,252	454	9	20	325	358	1	$22	$2					61							495	2,008	
Cities, towns, and villages	9,943	30.70	4,290																		695	1,845	3,113		
School districts	5,924	(3)	4,919						4,919														753	252	
Other civil divisions	1,579	(3)	57				2								$55						380	500	642		
HARRISON	813	16 29	531																		45	121	116		
County	229	4.59	172	49			119	4															57		
Cities, towns, and villages	246	14 91	53																		45	46	102		
School districts	338	(3)	306						306														18	14	
HARTLEY	64	26.67	61																				3		
County	62	25.83	61	22	3		30	1								5							1		
Other civil divisions	2	(3)																					2		
HASKELL	684	40.00	243																		18	78	345		
County	446	26.08	57	25	2		23	7														46	343		
Cities, towns, and villages	48	11.19	14																		18	16			
School districts	190	(3)	172						172													16	2		
HAYS	283	18.97	203																		23	52	5		
County	93	6.24	57	11	5	1	35	4								1						35	1		
Cities, towns, and villages	52	10.13	15																		23	13	1		
School districts	136	(3)	130						130													3	3		
Other civil divisions	2	(3)	1				1															1			
HEMPHILL	405	86.17	305																		4	44	52		
County	276	58.72	222	201	6		8	6	1													29	25		
Cities, towns, and villages	33	15 96	20																		4	9			
School districts	96	(3)	63						63													6	27		
Other civil divisions																									
HENDERSON	513	16.55	374																			127	12		
County	169	5.45	136	30	13	4	67	19	1							2						33			
Cities, towns, and villages	43	9.90	17																			26			
School districts	247	(3)	221						221													14	12		
Other civil divisions	54	(3)																				54			
HIDALGO	4,131	53.65	1,754																		162	1,752	463		
County	690	8.96	378	194	75	5	96	8														312			
Cities, towns, and villages	445	10.44	197																		66	170	12		
School districts	1,418	(3)	883						883													316	219		
Other civil divisions	1,578	(3)	296												102	194	96					954	232		

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
HILL	$910	$21.15	$664										$46	$163	$32
County	221	5.14	216	$93	$5	$2	$97	$15	$3				$1	5	
Cities, towns, and villages	138	9.38	54											46	31	7
School districts	458	(3)	393						393						40	25
Other civil divisions	93	(3)	1				1								92	
HOCKLEY	331	30.37	241											1	53	36
County	75	6.88	62	23	2	1	28	5					3		13	
Cities, towns, and villages	16	9.63	7											1	8	
School districts	240	(3)	172						172						32	36
HOOD	154	22.72	113											6	14	21
County	40	5.90	37	11	1		24	1							2	1
Cities, towns, and villages	16	12.18	3											6	3	4
School districts	90	(3)	70						70						4	16
Other civil divisions	8	(3)	3				3								5	
HOPKINS	640	21.76	404											28	122	86
County	283	9.62	131	26	12	3	69	18	1				2		81	71
Cities, towns, and villages	66	10.22	19											28	19	
School districts	290	(3)	254						254						21	15
Other civil divisions	1	(3)													1	
HOUSTON	585	19.31	404											1	72	108
County	75	2.48	70	37	2	1	25	5							5	
Cities, towns, and villages	50	8.38	37											1	12	
School districts	404	(3)	281						281						15	108
Other civil divisions	56	(3)	16				16								40	

HOWARD	727	28.40	381													37	84	225
County	96	3.75	77	38	3	2	31	3									19	
Cities, towns, and villages	242	15.11	76													37	44	85
School districts	389	(3)	228						228								21	140
HUDSPETH	136	32.38	72														57	7
County	56	13.33	39	13	5	1	16	1							3		13	4
School districts	39	(4)	32						32								4	3
Other civil divisions	41	(3)	1											81			40	
HUNT	1,221	24.91	740													163	227	91
County	303	6.18	161	49	5		95	5							7		110	32
Cities, towns, and villages	429	20.54	135													163	88	43
School districts	489	(3)	444						444								29	16
HUTCHINSON	533	30.81	350														144	39
County	240	13.87	122	75	6	1	23	15							2		94	24
Cities, towns, and villages	30	4.34	23														6	1
School districts	263	(3)	205						205								44	11
IRION	81	38.57	76														5	
County	34	16.19	33	17			15	1									1	
Cities, towns, and villages	1	1.46	1															
School districts	46	(3)	42						42								4	
JACK	255	25.19	192													6	45	12
County	85	9.40	57	14	1	1	35	3							3		28	
Cities, towns, and villages	20	10.89	7													6	5	2
School districts	150	(3)	128						128								12	10
JACKSON	333	30.33	209													5	54	65
County	112	10.20	75	33	6	1	29	4							2		19	18
Cities, towns, and villages	17	7.15	4													5	8	
School districts	175	(3)	121						121								7	47
Other civil divisions	29	(3)	9				1							8			20	
JASPER	455	26.30	317													9	80	49
County	104	6.01	52	22	1	1	23	3							2		22	30
Cities, towns, and villages	28	6.12	7													9	10	2
School districts	263	(3)	231						231								15	17
Other civil divisions	60	(3)	27				27										33	
JEFF DAVIS	61	32.11	49														11	1
County	31	16.32	24	11	1	1	9	2									7	
School districts	30	(3)	25						25								4	1
JEFFERSON	7,383	51.38	3,659													401	1,189	2,134
County	1,092	7.60	831	489	20	25	193	100							4		104	157
Cities, towns, and villages	4,722	39.97	1,622													401	812	1,887
School districts [5]	1,449	(3)	1,180						1,180								179	90
Other civil divisions	120	(3)	26				26										94	

See footnote at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS															
	Total	Per capita	Operation and maintenance of general departments											Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
JIM HOGG	$72	$13.33	$63												$7	$2
County	32	5.93	28	$12	$4	$1	$10		$1						4	
School districts	40	(3)	35						35						3	2
JIM WELLS	340	23.29	199											$12	77	52
County	120	8.22	67	33	5	1	26	$2							32	21
Cities, towns, and villages	38	8.96	9											12	17	
School districts	151	(3)	123						123						19	9
Other civil divisions	31	(3)													9	22
JOHNSON	904	27.13	580											54	216	54
County	303	9.09	190	72	5	2	97	14							113	
Cities, towns, and villages	209	13.77	70											54	63	22
School districts	383	(3)	319						319						32	32
Other civil divisions	9	(3)	1				1								8	
JONES	587	23.86	375											36	136	40
County	120	4.88	95	32	10	3	37	11					$2		4	21
Cities, towns, and villages	127	14.91	38											36	53	
School districts	295	(3)	242						242						34	19
Other civil divisions	45	(3)													45	
KARNES	491	20.37	276											16	86	113
County	113	4.69	92	40	9	1	30	10	1				1		8	13
Cities, towns, and villages	56	11.46	16											16	14	10
School districts	272	(3)	168						168						14	90
Other civil divisions	50	(3)													50	
KAUFMAN	823	20.12	541											59	174	49
County	149	3.64	145	46	2	1	84	9	3						4	
Cities, towns, and villages	208	14.50	77											59	37	35
School districts	354	(3)	319						319						21	14
Other civil divisions	112	(3)													112	

KENDALL	112	22.40	80													3	29			
County	49	9.80	38	19	2		24	2									11			
Cities, towns, and villages	10	8.95	3													3	4			
School districts	42	(3)	39						39								3			
Other civil divisions	11	(3)															11			
KENEDY	13	18.54	13																	
County	11	15.69	11	6	1	1	3													
School districts	2	(3)	2						2											
KENT	148	37.95	72														75	1		
County	68	17.44	25	14	4	1	6										43			
Cities, towns, and villages	3	4.82	1														2			
School districts	54	(3)	46						46								7	1		
Other civil divisions	23	(3)															23			
KERR	444	40.73	186													30	55	173		
County	214	19.63	56	18	3	2	31	2									18	140		
Cities, towns, and villages	94	20.68	43													30	16	5		
School districts	127	(3)	87						87								12	28		
Other civil divisions	9	(3)															9			
KIMBLE	100	23.81	69													4	26	1		
County	41	9.76	29	8	5	1	11	2	1						1		12			
Cities, towns, and villages	9	6.36	3													4	2			
School districts	46	(3)	37						37								8	1		
Other civil divisions	4	(3)															4			
KING	60	46.15	56														3	1		
County	36	27.69	35	16	5		9	3							2		1			
School districts	24	(3)	21						21								2	1		
KINNEY	147	36.75	68													3	17	59		
County	64	16.00	35	8	5	1	18	2							1		10	[redacted] 19		
Cities, towns, and villages	10	5.49	2													3	5			
School districts	73	(3)	31						31								2	40		
KLEBERG	324	24.36	184													21	92	27		
County	63	4.74	31	26	4	1											32			
Cities, towns, and villages	126	18.49	54													21	51			
School districts	135	(3)	99						99								9	27		
KNOX	460	39.32	252													15	67	96		
County	186	15.90	127	32	1	1	73	18	1						1		8	51		
Cities, towns, and villages	50	15.79	21													15	14			
School districts	201	(3)	134						134								22	45		
Other civil divisions	23	(3)															23			
LAMAR	1,061	21.93	808													33	211	12		
County	338	6.96	260	78	44	2	112	21							3		77	1		
Cities, towns, and villages	270	15.77	135													33	95	7		
School districts	450	(3)	412						412								34	4		
Other civil divisions	6	(3)	1		1												5			

See footnote at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
LAMB	$498	$24.65	$365											$10	$83	$40
County	102	5.05	92	$27	$7	$1	$48	$3					$6		10	
Cities, towns, and villages	65	11.05	25											10	27	3
School districts	328	(2)	248						$248						43	37
Other civil divisions	3	(2)													3	
LAMPASAS	202	23.28	168											16	16	2
County	74	8.53	74	17	2	1	52	1					1			
Cities, towns, and villages	40	11.19	11											16	13	
School districts	88	(2)	83						83						3	2
LA SALLE	67	7.61	35											9	23	
County	43	4.89	34	17			17								9	
Cities, towns, and villages	16	5.04	1											9	6	
Other civil divisions	8	(2)													8	
LAVACA	614	22.29	375											23	96	120
County	286	10.38	173	79	8		75	7	3				1		8	105
Cities, towns, and villages	111	13.16	46											23	38	4
School districts	173	(2)	156						156						6	11
Other civil divisions	44	(2)													44	
LEE	218	16.28	173											6	30	9
County	75	5.60	60	21	5		27	7							13	2
Cities, towns, and villages	19	8.07	5											6	7	1
School districts	117	(2)	108						108						3	6
Other civil divisions	7	(2)													7	

LEON	266	13.17	184													50	32
County	71	3.51	32	11			17	1					3			39	
Cities, towns, and villages	2	.88	2														
School districts	193	(3)	150						150							11	32
LIBERTY	665	31.97	345												7	179	134
County	317	15.24	110	40	12	3	37	15	1				2			134	73
Cities, towns, and villages	24	7.07	8												7	9	
School districts	315	(3)	222						222							32	61
Other civil divisions	9	(3)	5									$5				4	
LIMESTONE	1,106	27.24	712												38	214	142
County	244	6.01	178	59	1	2	106	10								29	37
Cities, towns, and villages	151	12.84	52												38	58	3
School districts	498	(3)	394						394							12	62
Other civil divisions	213	(3)	88				88									85	40
LIPSCOMB	157	33.40	111												6	29	11
County	33	7.02	26	14			10	2								7	
Cities, towns, and villages	26	13.23	8												6	7	5
School districts	93	(3)	77						77							10	6
Other civil divisions	5	(3)														5	
LIVE OAK	261	26.63	169													70	22
County	140	14.29	78	30	6	1	37	4								62	
School districts	121	(3)	91						91							8	22
LLANO	113	20.18	96													10	7
County	49	8.75	38	15	3	1	10	8					1			4	7
Cities, towns, and villages	7	3.30	5													2	
School districts	57	(3)	53						53							4	
LOVING	30	150.00	26														4
County	27	135.00	24	14	1		9										3
School districts	3	(3)	2						2								1
LUBBOCK	1,842	41.96	880												139	305	518
County	292	6.65	214	73	17	3	95	10		$6	$4		6			50	28
Cities, towns, and villages	534	19.27	186												139	144	65
School districts	1,016	(3)	480						480							111	425
LYNN	275	20.07	218												5	44	8
County	73	5.33	64	40	3	1	19	1								7	2
Cities, towns, and villages	27	10.20	12												5	10	
School districts	175	(3)	142						142							27	6
MCCULLOCH	422	29.31	258												76	68	20
County	79	5.49	49	18	4	2	17	5		1			2			20	10
Cities, towns, and villages	140	35.15	40												76	24	
School districts	198	(3)	169						169							19	10
Other civil divisions	5	(3)														5	

See footnote at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
McLENNAN	$4,908	$48 40	$2,329												
County	1,802	17.77	557	$217	$43	$3	$266	$19		$3				$171	$573	1,835
Cities, towns, and villages	2,592	41.34	1,361										$6		150	1,095
School districts [9]	514	(3)	411						$411					171	393	667
															30	73
McMULLEN	42	30.00	28													
County	33	23.57	21	7	1		8		5						14	
School districts	9	(3)	7						7						12	
Other civil divisions															2	
MADISON	196	15.93	127													
County	67	6.45	30	19	2		3		4				2	5	47	17
Cities, towns, and villages	11	5.50	3												37	
School districts	118	(3)	94						94					5	3	
															7	17
MARION	164	15.81	126													
County	71	6.85	50	17	2	2	27						2		27	11
Cities, towns, and villages	15	6.44	8												18	3
School districts	78	(3)	68						68						7	
															2	8
MARTIN	145	21.97	100													
County	37	5 61	28	19	2		6	1						3	14	28
Cities, towns, and villages	9	6 50	3												3	6
School districts	96	(3)	68						68					3	3	
Other civil divisions	3	(3)	1												6	22
													1		2	
MASON	124	22.14	102													
County	47	8.39	45	18			25	2							10	12
School districts	75	(3)	57						57						2	
Other civil divisions	2	(3)													6	12
															2	

MATAGORDA	699	39.05	388												2	207	102
County	323	18.04	154	56		4	85	7						2		140	29
Cities, towns, and villages	34	6.31	11												2	14	7
School districts	294	(3)	218						218							10	66
Other civil divisions	48	(3)	5										$5			43	
MAVERICK	249	40.69	142													19	88
County	65	10.62	52	19	4	3	13	10				$2		1		8	5
Cities, towns, and villages	33	6.52	28													3	2
School districts	151	(3)	62						62							8	81
Other civil divisions																	
MEDINA	305	21.18	206												36	56	7
County	121	8.40	79	34		2	40	3								42	
Cities, towns, and villages	9	8.23	5													4	
School districts	136	(3)	122						122							7	7
Other civil divisions	39	(3)													36	3	
MENARD	162	34.47	89												4	19	50
County	56	14.91	47	14	8	1	21	1	1					1		9	
Cities, towns, and villages	16	8.13	3												4	5	4
School districts	90	(3)	39						39							5	46
MIDLAND	350	38.89	251												13	66	20
County	131	14.56	112	65	5		38	4								17	2
Cities, towns, and villages	85	15.50	33												13	35	4
School districts	134	(3)	106						106							14	14
MILAM	279	7.36	166												10	61	42
County	188	4.96	142	52	13	3	54	17	1					2		4	42
Cities, towns, and villages	44	5.66	24												10	10	
School districts																	
Other civil divisions	47	(3)														47	
MILLS	158	19.05	131												3	9	15
County	52	6.27	45	18	3		19	4						1		2	5
Cities, towns, and villages	11	6.17	6												3	2	
School districts	95	(3)	80						80							5	10
MITCHELL	345	22.55	268												15	53	9
County	95	6.21	76	29	6		37	2						2		19	
Cities, towns, and villages	65	10.96	31												15	19	
School districts	185	(3)	161						161							15	9
MONTAGUE	466	24.32	346												33	69	18
County	87	4.54	81	25	3	1	40	7	3					2		6	
Cities, towns, and villages	86	13.35	33												33	16	4
School districts	273	(3)	231						231							28	14
Other civil divisions	20	(3)	1				1									19	

See footnote at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—*Continued*

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
			Operation and maintenance of general departments											Operation and maintenance of public-service enterprises	Interest	Outlays
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
MONTGOMERY	$371	$25.43	$240											$4	$94	$33
County	180	12.34	92	$44	$4		$32	$10					$2		76	12
Cities, towns, and villages	43	17.50	14											4	5	20
School districts	148	(3)	134						$134						13	1
MOORE	112	65.88	95												9	8
County	62	36.47	55	23	2		30								7	
School districts	50	(3)	40						40						2	8
MORRIS	126	12.56	106													
County	27	2.69	24	10	1	$1	10	2						1	16	3
Cities, towns, and villages	5	2.31	4											1	3	
School districts	86	(3)	78						78						5	3
Other civil divisions	8	(3)													8	
MOTLEY	242	33.15	97											4	28	113
County	115	15.75	27	10	3		9	3					2		12	76
Cities, towns, and villages	13	7.62	4											4	3	2
School districts	114	(3)	66						66						13	35
NACOGDOCHES	649	21.21	421											24	88	116
County	263	6.63	121	28	11	2	62	15	1				2		49	33
Cities, towns, and villages	137	22.05	38											24	24	51
School districts	309	(3)	262						262						15	32
NAVARRO	1,550	24.92	898											64	301	287
County	212	3.41	210	66		3	132	9							2	
Cities, towns, and villages	276	12.93	148											64	54	10
School districts	894	(3)	536						536						81	277
Other civil divisions	168	(3)	4				4								164	

NEWTON	194	15.40	143													26	25
County	43	3.41	28	12	3	1	9	2					1			4	11
School districts	133	(3)	115						115							4	14
Other civil divisions	18	(3)														18	
NOLAN	775	37.26	426												55	162	132
County	127	6.11	108	31	9	5	52	9					2			17	2
Cities, towns, and villages	246	18.57	90												55	101	
School districts	399	(3)	228						228							41	130
Other civil divisions	3	(3)														3	
NUECES	2,299	40.55	907												344	917	131
County	552	9.74	213	108	20	2	83									303	36
Cities, towns, and villages	865	23.42	215												227	397	26
School districts	553	(3)	472						472							65	26
Other civil divisions	319	(3)	7										$7		117	152	43
OCHILTREE	286	50.18	170												5	36	75
County	60	10.53	50	23			26	1								2	8
Cities, towns, and villages	54	19.12	18												5	19	12
School districts	172	(3)	102						102							15	55
OLDHAM	121	80.67	77												1	14	29
County	31	20.67	28	21	1		5						1			3	
Cities, towns, and villages	30	57.80													1	1	28
School districts	60	(3)	49						49							10	1
ORANGE	589	38.88	324													207	58
County	240	15.84	101	38	9	1	41	10					2			123	16
Cities, towns, and villages	74	9.35	46													28	
School districts	250	(3)	171						171							37	42
Other civil divisions	25	(3)	6										6			19	
PALO PINTO	543	30.89	340												30	88	85
County	140	7.97	94	27		1	60	6								41	5
Cities, towns, and villages	93	11.06	34												30	29	
School districts	310	(3)	212						212							18	80
PANOLA	325	13.27	227												5	79	14
County	128	5.22	61	38			22		1							67	
Cities, towns, and villages	14	6.71	3												5	6	
School districts	183	(3)	163						163							6	14
PARKER	381	20.31	310												1	49	21
County	100	5.33	67	21	7	1	26	3					9			24	9
Cities, towns, and villages	48	9.77	43												1	4	
School districts	233	(3)	200						200							21	12
PARMER	262	39.70	180													19	63
County	54	8.18	52	22	4	1	23	1					1			2	
Cities, towns, and villages	3	4.10	1													2	
School districts	205	(3)	127						127							15	63

See footnote at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and *maintenance* of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	*Development* and conservation of natural resources	Miscellaneous			
PECOS	$847	$99.65	$499										$17	$101	$230
County	524	61.65	312	$86	$11	$4	$184	$11	$1		$12		$3		79	133
Cities, towns, and villages	27	10.02	13											7	6	1
School districts	282	(3)	174						174						12	96
Other civil divisions	14	(3)												10	4	
POLK	367	20.73	253											28	71	15
County	129	7.29	78	41	5		30	2							51	
Cities, towns, and villages	45	38.63	11											28	6	
School districts	187	(3)	164						164						8	15
Other civil divisions	6	(3)													6	
POTTER	3,260	63.80	1,658											125	517	960
County	785	15.36	402	138	10	18	134	73		$15	10		4		62	321
Cities, towns, and villages	1,409	29.29	593											125	333	358
School districts	1,066	(3)	663						663						122	281
PRESIDIO	297	29.25	194											11	31	61
County	121	11.92	107	25	9	1	71	1							14	
Cities, towns, and villages	36	9.21	14											11	11	
School districts	140	(3)	73						73						6	61
RAINS	114	16.02	90												21	3
County	43	6.04	27	13	1		9	3	1						16	
School districts	71	(3)	63						63						5	3
RANDALL	202	26.23	142											10	31	19
County	59	7.66	42	21	4		14	3							17	
Cities, towns, and villages	49	17.37	18											10	3	18
School districts	94	(3)	82						82						11	1

REAGAN	234	66.86	205											3	26	
County	128	36.57	113	49	15	1	42	3					3		15	
Cities, towns, and villages	11	13.22	3											3	5	
School districts	95	(3)	89						89						6	
REAL	55	23.91	37												7	11
County	29	12.61	16	8	2	1	4						1		2	11
School districts	24	(3)	21						21						3	
Other civil divisions	2	(3)													2	
RED RIVER	407	13.16	319											4	72	12
County	94	3 04	85	18	8	4	40	6							9	
Cities, towns, and villages	22	5 27	9											4	8	1
School districts	247	(3)	223						223						13	11
Other civil divisions	44	(3)	2		2										42	
REEVES	206	30.75	159												45	2
County	59	8.81	58	25			28	5							1	
Cities, towns, and villages	33	8.56	28												5	
School districts	81	(3)	73						73						6	2
Other civil divisions	33	(3)													33	
REFUGIO	373	44.94	165											6	72	130
County	246	29.61	89	37	1	1	44	4					2		60	97
Cities, towns, and villages	48	13.57	9											6	8	25
School districts	76	(3)	66						66						3	7
Other civil divisions	3	(3)	1									$1			1	1
ROBERTS	79	54.22	67												11	1
County	32	21.96	28	13	2		11	1	1						4	
Cities, towns, and villages	7	7.35	4												3	
School districts	40	(3)	35						35						4	1
ROBERTSON	435	15.97	329											10	71	25
County	111	4 07	100	79			20						1		11	
Cities, towns, and villages	42	6.98	22											10	10	
School districts	257	(3)	207						207						25	25
Other civil divisions	25	(3)													25	
ROCKWALL	162	21.15	111											6	44	1
County	70	9.14	37	14	1	1	16	4	1						33	
Cities, towns, and villages	17	7.10	8											6	3	
School districts	73	(3)	66						66						6	1
Other civil divisions	2	(3)													2	
RUNNELS	557	24.65	341											35	90	91
County	86	3.81	68	23	1	2	36	3					3		2	16
Cities, towns, and villages	174	22.95	36											35	33	70
School districts	273	(3)	237						237						31	5
Other civil divisions	24	(3)													24	

See footnote at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments											Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
RUSK	$581	$17.82	$486											$6	$65	$24
County	223	6.84	191	$45	$20	$1	$110	$10		$1			$4		32	
Cities, towns, and villages	*46*	*13.70*	22											6	7	11
School districts	300	(3)	262						$262						25	*13*
Other civil divisions	12	(3)	11				11								1	
SABINE	211	17.59	150											4	51	6
County	73	6.08	42	14	3	1	20	2					2		31	
Cities, towns, and villages	10	13.68	2											4	4	
School districts	115	(3)	106						106						3	6
Other civil divisions	13	(3)													13	
SAN AUGUSTINE	192	15.40	142											8	41	1
County	37	2.97	24	14	2		4	1	2				1		13	
Cities, towns, and villages	23	18.44	6											8	8	1
School districts	102	(3)	96						96						6	
Other civil divisions	30	(3)	16				16								14	
SAN JACINTO	194	19.98	105												54	35
County	89	9.16	38	11	1		25						1		50	1
School districts	105	(3)	67						67						4	34
SAN PATRICIO	609	23.42	352											27	150	80
County	113	4.35	100	62	1	1	30	6							13	
Cities, towns, and villages	100	14.35	35											27	37	1
School districts	327	(3)	211						211						37	79
Other civil divisions	69	(3)	6										$6		63	

SAN SABA	198	19.22	145											3	37	13
County	56	5.44	32	8	4	1	12	4	1				2		15	9
Cities, towns, and villages	20	7.32	4											3	13	
School districts	122	(3)	109						109						9	4
SCHLEICHER	83	24.41	73												10	
County	35	10.29	28	10			18								7	
Cities, towns, and villages	2	1.42	2													
School districts	46	(3)	43						43						3	
SCURRY	268	21.10	198											11	56	3
County	81	6.38	56	21	5	1	26	2					1		25	
Cities, towns, and villages	33	9.29	8											11	12	2
School districts	154	(3)	134						134						19	1
SHACKELFORD	288	41.14	208											10	62	8
County	124	17.71	92	32	1	2	45	4					11		24	5
Cities, towns, and villages	34	10.21	14											10	10	
School districts	113	(3)	99						99						11	3
Other civil divisions	17	(3)													17	
SHELBY	416	14.44	290											7	79	40
County	92	3.19	48	11	4		28	3	1				1		11	33
Cities, towns, and villages	42	8.31	19											7	16	
School districts	243	(3)	223						223						13	7
Other civil divisions	39	(3)													39	
SHERMAN	179	71.60	90												10	79
County	40	16.00	27	15	3		7	2							4	9
Cities, towns, and villages	10	11.45	9												1	
School districts	129	(3)	54						54						5	70
SMITH	1,517	27.99	1,027											67	179	244
County	358	6.61	246	84	11	1	143	7							61	51
Cities, towns, and villages	471	23.48	313											67	58	33
School districts	668	(3)	468						468						40	160
Other civil divisions	20	(3)													20	
SOMERVELL	50	16.58	40												8	2
County	22	7.29	14	7	2		3		1				1		6	2
Cities, towns, and villages	2	2.03	2													
School districts	26	(3)	24						24						2	
STARR	150	13.04	91											3	27	29
County	38	3.30	18	10	1		7								20	
Cities, towns, and villages	7	3.07	3											3	1	
School districts	105	(3)	70						70						6	29

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
STEPHENS	$559	$33.27	$361												$106	$92
County	231	13.75	113	$60		$1	$37	$12					$3		29	89
Cities, towns, and villages	100	13.21	53												47	
School districts	228	(2)	195						$195						30	3
STERLING	75	50.00	38												14	23
County	49	32.67	14	7			7								12	23
School districts	26	(2)	24						24						2	
STONEWALL	226	38.31	113													
County	42	7.12	35	21	$5		7	2						$2	18	93
Cities, towns, and villages	6	7.80	1												6	1
School districts	175	(2)	77						77				2		3	
Other civil divisions	3	(2)													6	92
															3	
SUTTON	177	59.00	97													
County	80	26.67	58	46	1		6	2					3		25	55
Cities, towns, and villages	6	3.09	5												17	5
School districts	91	(2)	34						34						1	
															7	50
SWISHER	280	35.90	206													
County	67	8.59	60	15	2	1	30	5					4	33	37	4
Cities, towns, and villages	71	24.27	25												4	3
School districts	142	(2)	121						121					33	13	
															20	1
TARRANT	13,259	64.62	5,902													
County	1,573	7.67	1,087	386	30	37	462	144	8	$5			12	302	1,862	5,193
Cities, towns, and villages	6,306	36.70	2,429												349	137
School districts	2,631	(2)	2,340						2,340					302	1,040	2,535
Other civil divisions	2,749	(3)	46		10								36		297	24
															206	2,497

TAYLOR	1,560	35.54	987												61	323	189
County	415	9.45	205	82	11	4	81	22						5		77	133
Cities, towns, and villages	628	22.51	355												61	176	36
School districts	511	(3)	427						427							64	20
Other civil divisions	6	(3)														6	
TERRELL	216	77.14	89													22	105
County	66	23.57	53	27	4		22									13	
School districts	150	(3)	36						36							9	105
TERRY	242	24.20	152												10	35	15
County	51	5.10	41	14	2	1	21	2						1		2	2
Cities, towns, and villages	24	10.76	6												10	8	
School districts	167	(3)	105						105							19	13
THROCKMORTON	275	50.00	139												3	48	55
County	178	32.36	59	12	2		20							25		39	50
Cities, towns, and villages	7	6.17	1												3	3	
School districts	90	(3)	79						79							6	5
TITUS	285	17.81	226												5	51	3
County	91	5.69	61	16	3		37	3						2		30	
Cities, towns, and villages	40	11.30	24												5	11	
School districts	154	(3)	141						141							10	3
TOM GREEN	1,131	28.56	773												5	200	153
County	240	6.06	141	55	2	6	51	7		6				14		63	36
Cities, towns, and villages	276	9.89	206												5	63	2
School districts	615	(3)	426						426							74	115
TRAVIS	4,010	49.38	1,668												437	462	1,443
County	484	5.96	251	118		5	86	35						7		147	86
Cities, towns, and villages	2,738	46.52	744												437	217	1,340
School districts	764	(3)	673						673							74	17
Other civil divisions	24	(3)														24	
TRINITY	294	21.62	170												9	88	27
County	105	7.72	41	8	2		29	1						1		64	
Cities, towns, and villages	27	8.76	4												9	14	
School districts	162	(3)	125						125							10	27
TYLER	274	23.62	188													72	14
County	107	9.22	65	22			43									42	
Cities, towns, and villages	1	1.03	1														
School districts	140	(3)	122						122							4	14
Other civil divisions	26	(3)														26	

See footnotes at end of table

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments											Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
UPSHUR	$437	$19.60	$326											$6	$56	$49
County	151	8.12	137	$53	$2		$75	$7							44	
Cities, towns, and villages	31	12.20	3											6	5	17
School districts	218	(3)	179						$179						7	32
Other civil divisions	7	(3)	7				7									
UPTON	307	44.49	162												65	80
County	152	22.03	54	28	2		16	8							27	71
Cities, towns, and villages	28	6.39	19												9	
School districts	127	(3)	89						89						29	9
UVALDE	351	26.39	244											28	72	7
County	104	7.82	94	26	12	2	45	6					$3		10	
Cities, towns, and villages	73	10.62	26											28	18	1
School districts	145	(3)	124						124						15	6
Other civil divisions	29	(3)													29	
VAL VERDE	515	33.66	267											12	65	171
County	121	7.91	105	62			41	2							16	
Cities, towns, and villages	108	9.08	52											12	31	13
School districts	286	(3)	110						110						18	158
VAN ZANDT	735	22.55	454											6	132	143
County	281	8.62	159	76	4	2	65	7	3	$1			1		100	22
Cities, towns, and villages	24	4.54	7											6	11	
School districts	430	(3)	288						288						21	121

VICTORIA	545	26.72	337												40	106	62
County	172	8.43	101	49	1	1	38	8		1			3			70	1
Cities, towns, and villages	177	23.85	65												40	12	60
School districts	175	(3)	159						159							15	1
Other civil divisions	21	(3)	12				1					$11				9	
WALKER	462	24.94	265													79	118
County	184	9.93	119	33	4		82									65	
Cities, towns, and villages	25	4.97	14													11	
School districts	253	(3)	132						132							3	118
WALLER	249	24.87	132													21	96
County	115	11.48	53	21	1		26	5								2	60
School districts	120	(3)	79						79							5	36
Other civil divisions	14	(3)														14	
WARD	194	39.59	148												5	34	7
County	82	16.73	74	18	1	1	47						7			8	
Cities, towns, and villages	9	3.78	5												2	2	
School districts	78	(3)	62						62							9	7
Other civil divisions	25	(3)	7										7		3	15	
WASHINGTON	438	17.25	283												23	85	47
County	168	6.62	83	10	7	5	56						5			65	20
Cities, towns, and villages	57	9.54	28												23	5	1
School districts	212	(3)	172						172							14	26
Other civil divisions	1	(3)														1	
WEBB	819	18.49	609												4	107	99
County	265	5.98	148	53	1	2	90	2								46	71
Cities, towns, and villages	469	13.75	391												4	60	14
School districts [12]	85	(3)	70						70							1	14
WHARTON	1,232	40.26	584												29	213	406
County	609	19.90	229	149		6	70	2					2			130	250
Cities, towns, and villages	217	45.93	39												29	18	131
School districts	371	(3)	316						316							30	25
Other civil divisions	35	(3)														35	
WHEELER	566	33.49	325												20	83	138
County	280	16.57	109	35	9		61	4								52	119
Cities, towns, and villages	59	12.52	32												20	7	
School districts	227	(3)	184						184							24	19
WICHITA	2,838	37.99	1,852												216	686	84
County	574	7.68	437	149	7	3	198	77					3			112	25
Cities, towns, and villages	871	15.50	463												151	234	23
School districts	1,124	(3)	940						940							151	33
Other civil divisions	269	(3)	12										12		65	189	3

See footnote at end of table

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
WILBARGER	$727	$27.75	$514											$23	$146	$44
County	213	8.13	123	$44	$5	$2	$52	$6					$4		84	6
Cities, towns, and villages	126	11.27	72											23	23	8
School districts	388	(3)	319						$319						39	30
WILLACY	552	52.58	212											5	225	110
County	198	18.86	79	32	7	2	32	1					5		17	102
Cities, towns, and villages	31	10.90	10											5	14	2
School districts	134	(3)	115						115						13	6
Other civil divisions	189	(4)	8				3						5		181	
WILLIAMSON	1,017	22.91	696											115	145	61
County	235	5.29	166	27	12	2	101	21	1				2		49	20
Cities, towns, and villages	307	17.87	119											115	45	28
School districts	462	(3)	411						411						38	13
Other civil divisions	13	(3)													13	
WILSON	420	23.73	298											4	42	76
County	152	8.59	135	23	2		110								10	7
Cities, towns, and villages	14	6.15	6											4	4	
School districts	218	(3)	137						137						12	69
Other civil divisions	36	(3)	20				20								16	
WINKLER	343	43.42	289												27	27
County	159	20.13	139	54	1		46	14					24		14	6
Cities, towns, and villages	3	.76	3													
School districts	181	(3)	147						147						13	21

WISE	466	24.30	336												7	65	58
County	145	7.56	111	26	6	1	67	9						2		11	23
Cities, towns, and villages	35	6.66	11												7	12	5
School districts	251	(3)	214						214							13	24
Other civil divisions	35	(3)														29	6
WOOD	446	18.44	320												20	99	7
County	154	6.37	84	40	8	1	33	1						1		70	
Cities, towns, and villages	63	10.73	31												20	12	
School districts	229	(3)	205						205							17	7
YOAKUM	31	22.14	27													3	1
County	12	8.57	9	5	1		3									3	
School districts	19	(3)	18						18								1
YOUNG	751	35.26	481												56	162	52
County	240	11.27	143	60	14	4	42	20	1					2		77	20
Cities, towns, and villages	209	20.34	92												56	48	13
School districts	302	(3)	246						246							37	19
ZAPATA	33	11.51	29													4	
County	17	5.93	13	10	2		1									4	
School districts	16	(3)	16						16								
ZAVALA	278	23.97	120												14	81	63
County	83	7.16	38	8	4	1	22	2						1		45	
Cities, towns, and villages	60	9.08	4												14	12	30
School districts	122	(3)	77						77							12	33
Other civil divisions	13	(3)	1											1		12	

[1] Not available by departments.
[2] Exclusive of the schools in the cities of Beaumont, Dallas, El Paso, Galveston, Laredo, and Waco, data for which are tabulated with the city.
[3] Not computed.
[4] No report was received for Seymour, the only city in Baylor County.
[5] Exclusive of the schools in the city of Dallas, data for which are tabulated with the city.
[6] Exclusive of the schools in the city of El Paso, data for which are tabulated with the city.
[7] Exclusive of the schools in the city of Galveston, data for which are tabulated with the city.
[8] Exclusive of the schools in the city of Beaumont, data for which are tabulated with the city.
[9] Exclusive of the schools in the city of Waco, data for which are tabulated with the city.
[10] Exclusive of the schools in the city of Laredo, data for which are tabulated with the city.

[a] Omission from table 3 of any civil division listed in table 1 or 5 indicates no payments reported for such division.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public-service enterprises	Interest	Outlays
Grand total	$70,184	$24.07	$32,250	$7,504	$13,886	$16,544
30,000 population and over	52,109	33.79	24,657	3,547	9,263	14,642
Houston	9,719	31.35	4,218	646	1,756	3,099
Dallas	11,361	41.12	6,016	508	1,785	3,022
San Antonio	4,621	19.02	2,651	327	1,352	291
Fort Worth	6,230	37.39	2,403	284	1,009	2,534
El Paso	3,609	31.27	2,518	209	550	332
Beaumont	2,545	41 03	1,198	237	522	588
Austin	2,736	47.01	742	437	217	1,340
Port Arthur	2,159	39.18	413	161	285	1,300
Waco	2,505	45.96	1,328	154	361	662
Galveston	3,209	58.99	1,560	118	477	1,054
Amarillo	1,409	29.29	593	125	333	358
Wichita Falls	714	16.15	402	110	179	23
Laredo	469	13.75	391	4	60	14
Corpus Christi	823	25.88	104	227	377	25
8,000 to 30,000 population	7,119	16.44	3,366	1,443	1,598	712
San Angelo	277	9.93	206	6	64	2
Brownsville	456	17.01	186	123	135	12
Abilene	616	24.35	351	59	170	36
Lubbock	488	20.94	173	127	125	63
Tyler	460	25.56	307	67	53	33
Texarkana	283	16.26	194		89	
Marshall	246	14.91	53	45	46	102
Temple	237	14.72	83	56	23	75
Sherman	227	14.37	105	68	32	22
Corsicana	234	14.81	134	58	42	
Paris	269	17.19	131	33	95	7
Big Spring	239	15.52	74	37	43	85
Harlingen	201	14 46	145		10	16
Denison	198	14.30	70	54	16	58
Brownwood	165	12.13	68	57	28	12
Greenville	327	26.37	112	142	69	4
Pampa	189	15.62	77	31	56	25
Sweetwater	239	19.92	88	55	96	
Del Rio	108	9 08	52	12	31	13
San Benito	114	9.74	73	4	35	2
Cleburne	107	17.07	62	53	60	22
Palestine	183	15.91	93	52	38	
Denton	175	17.08	56	65	25	29
Vernon	126	12.80	72	23	23	8
McAllen	118	12.16	58		60	
Plainview	142	14.64	89	23	30	
Highland Park	282	29.68	128	126	24	4
Gainesville	103	11.44	40		10	53
Terrell	143	16.07	42	51	21	29
Waxahachie	77	9.51	41	17	19	
2,500 to 8,000 population	7,104	13.76	2,818	1,634	1,826	826
Orange	74	9.35	46		28	
Hillsboro	87	11.12	38	31	15	3
Bryan	99	12.67	37	38	13	11
Breckenridge	100	13.21	53		47	
Taylor	119	15.95	43	26	24	26

TABLE 4. - GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931 - Continued

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public-service enterprises	Interest	Outlays
2,500 to 8,000 population—Continued						
Victoria	$178	$23.99	$66	$40	$12	$60
Lufkin	122	16.69	56	12	48	6
McKinney	44	6.02	35	----	9	----
Childress	97	13.54	23	29	38	7
Ennis	92	13.01	33	----	34	25
Kingsville	126	18 49	54	21	51	----
Jacksonville	99	14.67	37	21	33	8
Electra	97	14.45	23	26	48	----
Crystal City	60	9.08	4	14	12	30
Mercedes	69	10.44	30	----	30	----
Mexia	123	18.70	42	35	43	3
Borger	29	4 14	23	----	6	----
New Braunfels	144	23.07	53	17	24	50
Ranger	46	7.41	46	----	----	----
Coleman	109	17.93	15	50	29	15
Cisco	157	26 05	146	11	----	----
Mineral Wells	85	14.20	30	30	25	----
Brenham	57	9.54	28	23	5	1
Luling	22	3.69	12	----	10	----
Nacogdoches	136	23.91	38	24	23	51
Yoakum	56	9.90	31	----	24	1
Bonham	48	8.49	18	20	10	----
Midland	85	15.50	33	13	35	4
Sulphur Springs	59	10.89	18	27	14	----
Marlin	168	31.47	50	27	30	61
Uvalde	61	11.54	22	24	14	1
Seguin	120	22 97	38	74	8	----
Goose Creek	62	11.90	15	23	22	2
San Marcos	52	10.13	15	23	13	1
Navasota	15	8.78	19	4	22	----
Mission	61	11.91	7	30	23	1
Eagle Pass	33	6.52	28	----	3	2
Longview	166	32 96	39	69	27	31
Huntsville	25	4.97	14	----	11	----
Graham	154	30.92	73	39	30	12
Weatherford	48	9.77	43	1	4	----
Weslaco	72	14.76	19	18	30	5
Edinburg	32	6.64	31	----	----	1
Beeville	47	9.78	21	----	26	----
Dalhart	80	17.05	29	1	17	33
Cuero	77	16.48	25	12	7	33
Colorado	59	12.63	30	13	16	----
Eastland	164	35.28	66	42	56	----
Cameron	23	5.04	14	5	4	----
Kerrville	91	20.68	43	30	16	5
Quanah	26	5.82	10	----	16	----
Crockett	45	10.13	35	----	10	----
Lockhart	23	5.27	16	----	7	----
Athens	43	9.90	17	----	26	----
Commerce	83	19.45	14	10	13	40
Memphis	37	8.69	26	----	11	----
Alice	38	8.96	9	12	17	----
University Park	165	39.29	78	43	26	18
Ballinger	141	33.68	28	26	17	70
Robstown	38	9.08	20	----	18	----

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public-service enterprises	Interest	Outlays
2,500 to 8,000 population—Continued						
Olney	$15	$10.87	$16	$14	$15	
Donna	35	8.53	16	6	13	
Stamford	81	19.78	25	21	35	
Bay City	17	4.18	0	2	9	
Brady	140	35.15	40	76	24	
Wink	3	.76	3			
Stephenville	43	10.90	6	25	12	
Marfa	36	9.21	14	11	11	
Slaton	42	10.84	12	11	17	$2
Alamo Heights	60	15.49	19	10	31	
Rusk	20	5.18	5	5	10	
Gonzales	14	3.63	8		6	
Shamrock	57	15.08	30	20	7	
Belton	51	13.50	11	13	27	
Arlington	57	15.57	21	12	23	1
Georgetown	143	39.91	51	78	11	
Wellington	24	6.72	1	11	12	
Mount Pleasant	40	11.30	21	5	11	
Texas City	49	13.87	34		14	1
Lamesa	51	14.46	28		21	2
Teague	29	8.26	2	20	7	
Alpine	42	12.02	20	7	15	
Pelly	32	9.27	7	15	10	
McCamey	27	7.84	18		9	
Jasper	17	5.01	4	4	7	2
Mineola	34	10.29	18	9	7	
Pecos	32	9.69	27		5	
Smithville	16	4.85	14		2	
Burkburnett	53	16.15	30	15	8	
Pharr	20	6.20	9	8	3	
Littlefield	46	14.29	15	8	20	3
Cotulla	16	5.04	1	9	6	
Freeport	18	5.69	13		5	
Bowie	49	15.65	16	23	6	4
Snyder	31	10.31	7	10	12	2
Hearne	27	9.13	10	10	7	
Clarksville	21	7.11	8	4	8	1
Henderson	42	14.32	18	6	7	11
Mart	38	13.32	9	11	14	4
Perryton	54	19.12	18	5	10	12
Canyon	49	17.37	18	10	3	18
Paducah	41	14.63	22	5	10	4
Clarendon	19	6.89	6	4	9	
Lampasas	33	12.18	9	14	10	
South San Antonio	3	1.11	3			
Fort Stockton	27	10.02	13	7	6	1
Wharton	195	72.46	21	29	11	131
Pittsburg	27	10.23	10	6	11	
Floydada	30	11.38	20		10	
Haskell	28	10.64	7	10	11	
Seymour [1]						
Kenedy	35	13.41	8	11	9	7
Gatesville	20	7.69	7	7	3	3
Pearsall	8	3.16	7		1	
Center	36	14.34	16	7	13	
Less than 2,500 population	3,852	9.08	1,409	880	1,199	364

[1] Not available.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS [a]	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
Grand total	**$797,609**	**$760,315**	**$37,294**	**$748,391**	**$125.93**
State government	10,316	4,475	5,871	10,317	1.75
Counties	211,426	208,484	2,942	197,873	33.30
Cities, towns, and villages	294,392	269,859	24,533	274,215	93.95
School districts [1]	120,791	119,569	1,222	112,327	(2)
Other civil divisions	160,654	157,928	2,726	153,659	(2)
ANDERSON	2,491	2,487	4	2,310	66.57
County	243	242	1	240	6.92
Cities, towns, and villages	647	647		571	45.29
School districts	426	423	3	364	(2)
Other civil divisions	1,175	1,175		1,135	(2)
ANDREWS	209	209		192	240 00
County	130	130		120	150.00
School districts	79	79		72	(2)
ANGELINA	2,458	2,308	150	2,275	79 27
County	1,217	1,212	5	1,158	10.35
Cities, towns, and villages	858	713	145	746	102.01
School districts	360	360		350	(2)
Other civil divisions	23	23		21	(2)
ARANSAS	533	514	19	495	225.00
County	112	397	15	377	171.36
Cities, towns, and villages	78	74	4	78	68.42
School districts	29	29		28	(2)
Other civil divisions	14	14		12	(2)
ARCHER	1,790	1,765	25	1,758	169.04
County	1,332	1,320	12	1,327	127.60
Cities, towns, and villages	300	288	12	299	90.11
School districts	158	157	1	132	(2)
ARMSTRONG	239	238	1	215	63.24
County	79	79		77	22.65
Cities, towns, and villages	41	40	1	21	20.17
School districts	103	103		102	(2)
Other civil divisions	16	16		15	(2)
ATASCOSA	2,360	2,274	95	2,244	138.52
County	1,142	1,064	78	1,078	66.54
Cities, towns, and villages	192	175	17	180	45.98
School districts	232	232		211	(2)
Other civil divisions	803	803		769	(2)
AUSTIN	1,169	1,156	13	1,107	58.70
County	80	80		76	4 03
Cities, towns, and villages	106	95	11	101	56.34
School districts	174	172	2	166	(2)
Other civil divisions	809	809		761	(2)
BAILEY	549	537	12	513	85 50
County	193	188	5	190	31.67
Cities, towns, and villages	45	38	7	42	53.92
School districts	281	281		265	(2)
Other civil divisions	30	30		16	(2)
BANDERA	109	109		81	21.41
County	17	17		17	4.49
School districts	35	35		24	(2)
Other civil divisions	57	57		40	(2)
BASTROP	1,072	1,012	60	1,008	42.20
County	395	371	24	387	16.20
Cities, towns, and villages	76	46	30	65	9.27
School districts	230	230	0	208	(2)
Other civil divisions	365	365		348	(2)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
BAYLOR	$1,306	$1,244	$62	$1,180	$157.33
County	1,035	1,035		959	127.87
Cities, towns, and villages	154	92	62	123	16.84
School districts	117	117		98	(2)
BEE	1,201	1,008	193	1,172	71.90
County	674	661	13	653	40.06
Cities, towns, and villages	296	116	180	293	60.97
School districts	231	231		226	(2)
BELL	4,515	4,283	232	3,832	75.73
County	2,172	2,172		1,800	35.57
Cities, towns, and villages	1,383	1,151	232	1,169	50.59
School districts	769	769		707	(2)
Other civil divisions	191	191		166	(2)
BEXAR	41,454	38,433	3,021	37,870	122.95
County	4,662	4,638	24	4,221	13.70
Cities, towns, and villages	27,579	24,601	2,978	25,327	101.48
School districts	8,800	8,781	19	8,184	(2)
Other civil divisions	413	413		138	(2)
BLANCO	229	229		215	55.96
County	199	199		188	48.93
School districts	16	16		15	(2)
Other civil divisions	14	14		12	(2)
BORDEN	28	28		19	11.88
County	28	28		19	11.88
BOSQUE	481	458	23	436	27.68
Cities, towns, and villages	190	169	21	183	42.20
School districts	170	170		158	(2)
Other civil divisions	121	119	2	95	(2)
BOWIE	4,162	4,037	125	4,017	80.18
County	252	252		249	4.97
Cities, towns, and villages	1,915	1,813	102	1,856	95.81
School districts	892	869	23	880	(2)
Other civil divisions	1,103	1,103		1,032	(2)
BRAZORIA	3,845	3,830	15	3,515	149.57
County	169	160	9	100	4.26
Cities, towns, and villages	312	306	6	290	49.14
School districts	452	452		431	(2)
Other civil divisions	2,912	2,912		2,694	(2)
BRAZOS	1,697	1,613	84	1,582	72.45
County	1,141	1,141		1,082	49.55
Cities, towns, and villages	234	155	79	196	25.08
School districts	300	295	5	285	(2)
Other civil divisions	22	22		19	(2)
BREWSTER	795	740	55	753	100.13
County	349	342	7	326	47.25
Cities, towns, and villages	307	269	38	299	85.55
School districts	139	129	10	128	(2)
BRISCOE	593	581	12	569	94.83
County	47	47		47	7.83
Cities, towns, and villages	151	139	12	149	81.96
School districts	269	269		253	(2)
Other civil divisions	126	126		120	(2)
BROOKS	487	487		414	67.87
County	377	377		306	50.16
School districts	110	110		108	(2)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
BROWN	$5,075	$5,066	$9	$4,790	$176.10
County	1,472	1,472		1,380	50 74
Cities, towns, and villages	619	619		520	35.53
School districts	484	475	9	422	(2)
Other civil divisions	2,500	2,500		2,468	(2)
BURLESON	882	844	38	750	36.76
County	410	410		392	19.22
Cities, towns, and villages	113	75	38	99	24.68
School districts	147	147		122	(2)
Other civil divisions	212	212		137	(2)
BURNET	241	218	23	210	20.00
County	69	58	11	57	5.43
Cities, towns, and villages	18	6	12	17	8.85
School districts	65	65		60	(2)
Other civil divisions	89	89		76	(2)
CALDWELL	1,787	1,691	96	1,722	52.98
County	155	155		155	4.77
Cities, towns, and villages	275	179	96	251	24.57
School districts	389	389		370	(2)
Other civil divisions	968	968		943	(2)
CALHOUN	1,100	1,097	3	862	156.73
County	433	433		327	59.45
Cities, towns, and villages	149	146	3	136	76.40
School districts	42	42		41	(2)
Other civil divisions	476	476		358	(2)
CALLAHAN	1,199	1,093	106	1,148	88.99
County	228	228		221	17.13
Cities, towns, and villages	449	343	106	446	93.32
School districts	213	213		206	(2)
Other civil divisions	309	309		275	(2)
CAMERON	22,874	20,795	2,079	22,281	287.35
County	7,865	7,857	8	7,557	97.46
Cities, towns, and villages	4,034	2,841	1,193	3,985	70.38
School districts	2,691	2,691		2,621	(2)
Other civil divisions	8,284	7,406	878	8,118	(2)
CAMP	801	739	62	777	77.21
County	527	512	15	513	50.98
Cities, towns, and villages	127	80	47	123	46.59
School districts	147	147		141	(2)
CARSON	1,656	1,639	17	1,295	152.35
County	860	860		564	66.35
Cities, towns, and villages	473	456	17	465	128.84
School districts	323	323		266	(2)
CASS	973	927	46	836	27.84
County	46	46		46	1.53
Cities, towns, and villages	46		46	44	12.32
School districts	297	297		271	(2)
Other civil divisions	584	584		475	(2)
CASTRO	429	429		361	69.42
County	30	30		15	2.88
Cities, towns, and villages	134	134		133	160.43
School districts	266	266		213	(2)
CHAMBERS	704	693	11	603	100.50
County	118	112	6	97	10.17
School districts	118	118		107	(2)
Other civil divisions	468	463	5	399	(2)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fived	All other	Total	Per capita
CHEROKEE	$3,380	$3,328	$52	$3,264	$74.01
County	464	458	6	437	9.91
Cities, towns, and villages	899	855	44	860	73 76
School districts	385	383	2	363	(2)
Other civil divisions	1,632	1,632		1,601	(2)
CHILDRESS	1,951	1,859	92	1,903	112.60
County	904	904		880	52.07
Cities, towns, and villages	651	559	92	633	88 37
School districts	396	396		390	(2)
CLAY	1,008	1,004	4	954	65 59
County	23	22	1	21	1.44
Cities, towns, and villages	57	54	3	42	12 46
School districts	258	258		253	(2)
Other civil divisions	670	670		638	(2)
COCHRAN	650	646	4	625	271.74
County	388	384	4	372	161.74
School districts	262	262		253	(2)
COKE	425	419	6	418	77 41
County	78	75	3	74	13.70
Cities, towns, and villages	41	38	3	39	33 59
School districts	34	34		34	(2)
Other civil divisions	272	272		271	(2)
COLEMAN	1,681	1,594	87	1,560	63 07
County	13	13		13	.53
Cities, towns, and villages	630	543	87	610	71.44
School districts	396	396		386	(2)
Other civil divisions	642	642		551	(2)
COLLIN	4,052	3,955	97	3,817	82.65
County	111	111		110	2.38
Cities, towns, and villages	605	509	96	527	36 20
School districts	627	626	1	567	(2)
Other civil divisions	2,709	2,709		2,613	(2)
COLLINGSWORTH	820	806	14	746	48.44
County	280	266	14	266	17.27
Cities, towns, and villages	201	201		188	47.05
School districts	339	339		292	
COLORADO	1,565	1,527	38	1,433	75.03
County	311	298	13	285	14.92
Cities, towns, and villages	327	302	25	308	54.48
School districts	317	317		284	(2)
Other civil divisions	610	610		556	(2)
COMAL	924	854	70	827	66.16
County	361	361		329	26.32
Cities, towns, and villages	454	384	70	392	62.80
School districts	109	109		106	(2)
COMANCHE	1,025	1,012	13	970	52.63
County	32	32		22	1.19
Cities, towns, and villages	446	433	13	422	92.36
School districts	303	303		291	(2)
Other civil divisions	244	244		235	(2)
CONCHO	545	545		528	66.00
County	17	17		15	1.88
Cities, towns, and villages	30	30		28	23.45
School districts	216	216		209	(2)
Other civil divisions	282	282		276	(2)
COOKE	1,200	1,145	55	1,151	47.09
County	46	46		36	1.49
Cities, towns, and villages	344	289	55	323	34.15
School districts	635	635		624	(2)
Other civil divisions	175	175		168	(2)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
CORYELL	$313	$307	$6	$287	$14.35
County	41	39	2	40	2.00
Cities, towns, and villages	104	100	4	101	33.59
School districts	168	168		146	(2)
COTTLE	1,888	1,766	122	1,842	187.96
County	1,127	1,083	44	1,112	113.47
Cities, towns, and villages	362	284	78	347	123.84
School districts	399	399		383	(2)
CRANE	260	260		247	95.00
County	210	210		199	76.54
School districts	50	50		48	(2)
CROCKETT	642	642		579	206.79
County	457	457		410	146.43
School districts	185	185		169	(2)
CROSBY	1,179	1,150	29	1,110	93.28
County	150	150		146	12.27
Cities, towns, and villages	368	339	29	357	106.44
School districts	442	442		402	(2)
Other civil divisions	219	219		205	(2)
CULBERSON	328	327	1	250	102.31
County	295	294	1	217	166.92
School districts	33	33		33	(2)
DALLAM	1,077	1,067	10	1,045	124.40
County	155	145	10	146	17.38
Cities, towns, and villages	490	490		474	87.75
School districts	432	432		425	(2)
DALLAS	84,347	80,545	3,802	82,532	239.02
County	22,824	22,743	81	22,808	66.05
Cities, towns, and villages	40,996	37,275	3,721	39,262	131.72
School districts [3]	1,512	1,512		1,468	(2)
Other civil divisions	19,015	19,015		18,994	(2)
DAWSON	836	782	54	803	52.83
County	63	63		59	3.88
Cities, towns, and villages	350	296	54	344	97.51
School districts	423	423		400	(2)
DEAF SMITH	505	368	137	459	71.72
County	69	69		54	8.44
Cities, towns, and villages	272	135	137	248	100.90
School districts	164	164		157	(2)
DELTA	1,603	1,595	8	1,547	117.75
County	773	765	8	724	55.11
Cities, towns, and villages	108	108		108	53.39
School districts	198	198		192	(2)
Other civil divisions	524	524		523	(2)
DENTON	2,643	2,600	43	2,522	76.84
County	265	227	38	261	7.95
Cities, towns, and villages	592	587	5	552	41.14
School districts	729	729		711	(2)
Other civil divisions	1,057	1,057		998	(2)
DE WITT	1,634	1,614	20	1,438	52.40
County	161	154	7	119	4.34
Cities, towns, and villages	317	304	13	267	38.40
School districts	339	339		278	(2)
Other civil divisions	817	817		774	(2)
DICKENS	704	753	41	757	83.19
County	534	506	28	508	55.82
Cities, towns, and villages	72	60	12	67	35.28
School districts	183	182	1	177	(2)
Other civil divisions	5	5		5	(2)

See footnote at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
DIMMIT	$1,033	$987	$46	$964	$102 55
County	606	594	12	563	59. 89
Cities, towns, and villages	191	157	34	189	40. 90
School districts	236	236		212	(2)
DONLEY	734	697	37	668	63. 02
County	86	86		70	6. 60
Cities, towns, and villages	340	306	34	317	88. 97
School districts	297	294	3	272	(2)
Other civil divisions	11	11		9	(2)
DUVAL	1,941	1,941		1,760	136. 43
County	1,822	1,822		1,643	127. 36
School districts	119	119		117	(2)
EASTLAND	13,485	12,250	1,235	13,096	383. 42
County	3,724	3,712	12	3,466	101. 48
Cities, towns, and villages	8,259	7,036	1,223	8,210	405. 05
School districts	1,502	1,502		1,420	(2)
ECTOR	540	539	1	525	116. 67
County	367	366	1	352	78. 22
Cities, towns, and villages					
School districts	173	173		173	(2)
EDWARDS	340	309	31	309	110. 36
County	276	276		255	91. 07
Cities, towns, and villages	31		31	31	31. 06
School districts	33	33		23	(2)
ELLIS	6,678	6,515	163	6,484	120. 22
County					
Cities, towns, and villages	1,542	1,521	21	1,475	69. 50
School districts	907	903	4	882	(2)
Other civil divisions	4,229	4,091	138	4,127	(2)
EL PASO	17,703	15,880	1,823	15,072	110. 26
County	4,740	4,448	292	3,857	28. 22
Cities, towns, and villages	11,462	9,931	1,531	9,868	93, 71
School districts	626	626		501	(2)
Other civil divisions	875	875		843	(2)
ERATH	1,093	1,032	61	1,002	48. 16
County	232	229	3	223	10. 72
Cities, towns, and villages	367	309	58	340	54. 71
School districts	253	253		227	(2)
Other civil divisions	241	241		212	(2)
FALLS	2,111	2,100	11	1,982	50. 56
County	245	245		234	5. 97
Cities, towns, and villages	688	677	11	646	82. 57
School districts	242	242		210	(2)
Other civil divisions	936	936		892	(2)
FANNIN	2,511	2,490	21	2,402	58. 35
County	56	56		56	1. 36
Cities, towns, and villages	436	415	21	404	32. 80
School districts	418	418		403	(2)
Other civil divisions	1,601	1,601		1,539	(2)
FAYETTE	1,127	1,121	6	1,061	34. 45
County	52	50	2	49	1. 59
Cities, towns, and villages	199	196	3	177	30. 98
School districts	191	190	1	178	(2)
Other civil divisions	685	685		657	(2)
FISHER	2,262	2,205	57	2,220	159. 21
County	1,640	1,640		1,634	116. 71
Cities, towns, and villages	157	100	57	150	53. 29
School districts	465	465		445	(2)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
FLOYD	$1,238	$1,165	$73	$1,201	$93.10
County	140	140	----	140	10.85
Cities, towns, and villages	540	467	73	528	128.69
School districts	558	558	----	533	(2)
FOARD	994	987	7	966	146.36
County	613	613	----	603	91.36
Cities, towns, and villages	187	180	7	184	94.55
School districts	194	194	----	179	(2)
FORT BEND	2,166	2,166	----	2,026	65.57
County	229	229	----	199	6.44
Cities, towns, and villages	253	253	----	220	67.89
School districts	362	362	----	344	(2)
Other civil divisions	1,322	1,322	----	1,254	(2)
FRANKLIN	747	686	61	712	83.82
County	526	481	45	500	58.87
Cities, towns, and villages	99	83	16	97	70.38
School districts	65	65	----	58	(2)
Other civil divisions	57	57	----	57	(2)
FREESTONE	1,771	1,721	50	1,592	70.48
County	1,132	1,105	27	1,068	47.28
Cities, towns, and villages	374	351	23	343	60.60
School districts	265	265	----	181	(2)
FRIO	924	917	7	812	89.57
County	532	531	1	163	49.26
Cities, towns, and villages	117	111	6	115	33.19
School districts	224	224	----	221	(2)
Other civil divisions	51	51	----	43	(2)
GAINES	374	353	21	371	110.68
County	231	227	4	230	74.19
Cities, towns, and villages	5	4	1	4	7.92
School districts	138	122	16	137	(2)
GALVESTON	13,011	12,874	137	12,144	183.17
County	2,884	2,883	1	2,542	38.34
Cities, towns, and villages	9,791	9,656	135	9,273	160.06
School districts [5]	336	335	1	329	(2)
GARZA	507	487	20	495	85.34
County	179	179	----	177	30.52
Cities, towns, and villages	61	43	18	59	35.37
School districts	227	225	2	222	(2)
Other civil divisions	40	40	----	37	(2)
GILLESPIE	455	455	----	439	39.20
County	331	331	----	316	28.21
School districts	124	124	----	123	(2)
GLASSCOCK	43	43	----	21	15.00
County	4	4	----	4	2.86
School districts	39	39	----	17	(2)
GOLIAD	726	654	72	698	68.24
County	616	616	----	593	58.14
Cities, towns, and villages	105	33	72	98	68.82
School districts	5	5	----	5	(2)
GONZALES	1,043	1,041	2	980	34.58
County	250	250	----	236	8.33
Cities, towns, and villages	178	177	1	173	29.10
School districts	181	180	1	160	(2)
Other civil divisions	134	134	----	411	(2)
GRAY	3,555	3,451	104	3,374	131.42
County	1,527	1,527	----	1,407	56.06
Cities, towns, and villages	1,110	1,006	104	1,071	73.49
School districts	918	918	----	896	(2)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
GRAYSON	$5,262	$5,216	$46	$4,950	$75 18
County	3,087	3,087		2,901	44.07
Cities, towns, and villages	1,158	1,112	46	1,037	27.87
School districts	1,017	1,017		952	(1)
GREGG	1,243	1,184	59	1,126	71.37
County	400	341	59	367	23.26
Cities, towns, and villages	598	598		540	107.23
School districts	245	245		219	(2)
GRIMES	2,164	2,097	67	2,075	91.64
County	1,649	1,606	43	1,603	70 80
Cities, towns, and villages	245	221	24	219	42.71
School districts	270	270		253	(2)
GUADALUPE	1,203	1,202	1	1,024	35.19
County	919	918	1	771	26.49
Cities, towns, and villages	119	119		99	18 95
School districts	165	165		154	(2)
HALE	2,326	2,235	91	2,195	100.23
County	851	851		832	37.99
Cities, towns, and villages	673	582	91	612	50 52
School districts	802	802		751	(2)
HALL	2,746	2,689	57	2,624	145.78
County	211	211		195	10.83
Cities, towns, and villages	307	257	50	305	46 52
School districts	597	590	7	571	(2)
Other civil divisions	1,631	1,631		1,553	(2)
HAMILTON	572	562	10	546	40.38
County	84	78	6	83	6.14
Cities, towns, and villages	271	269	2	267	75.27
School districts	217	215	2	196	(2)
HANSFORD	854	803	51	824	211.28
County	80	80		76	19.49
Cities, towns, and villages	311	271	40	303	151 20
School districts	338	338		324	(2)
Other civil divisions	125	114	11	121	(2)
HARDEMAN	1,379	1,364	15	1,302	87.38
County	484	484		478	32.08
Cities, towns, and villages	403	388	15	360	59.27
School districts	492	492		464	(2)
HARDIN	1,191	1,191		1,003	71.97
County	66	66		61	4.38
Cities, towns, and villages					
School districts	374	374		322	(2)
Other civil divisions	751	751		620	(2)
HARRIS	75,875	72,536	3,339	69,056	179.93
County	11,877	11,843	34	10,554	27.15
Cities, towns, and villages	39,602	36,841	2,761	36,763	113.50
School districts	14,818	14,274	544	13,576	(2)
Other civil divisions	9,578	9,578		9,063	(2)
HARRISON	2,382	2,381	1	2,287	45.83
County	1,148	1,147	1	1,128	22.61
Cities, towns, and villages	899	899		832	50.42
School districts	335	335		327	(2)
HARTLEY	54	54		50	20.83
County	9	9		9	3.75
Other civil divisions	45	45		41	(2)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
HASKELL	$1,576	$1,414	$162	$1,521	$88.95
County	944	940	4	925	51.09
Cities, towns, and villages	338	180	158	325	75.79
School districts	294	294		271	(2)
HAYS	804	785	19	746	50.02
County	465	465		424	28.43
Cities, towns, and villages	235	235		225	43.83
School districts	66	66		63	(2)
Other civil divisions	38	19	19	34	(2)
HEMPHILL	1,176	1,151	25	886	188.51
County	857	857		609	129.57
Cities, towns, and villages	141	116	25	124	59.96
School districts	129	129		106	(2)
Other civil divisions	49	49		47	(2)
HENDERSON	2,386	2,376	10	2,327	75.06
County	532	522	10	526	16.97
Cities, towns, and villages	411	411		407	93.74
School districts	408	408		388	(2)
Other civil divisions	1,035	1,035		1,006	(2)
HIDALGO	45,114	42,128	2,986	43,997	571.36
County	6,168	6,168		5,991	76.67
Cities, towns, and villages	7,740	6,123	1,617	7,478	175.40
School districts	6,409	6,409		6,179	(2)
Other civil divisions	24,797	23,428	1,369	21,445	(2)
HILL	3,066	3,065	1	2,659	61.79
County	96	96		12	.28
Cities, towns, and villages	602	601	1	436	29.63
School districts	645	645		601	(2)
Other civil divisions	1,723	1,723		1,610	(2)
HOCKLEY	998	990	8	971	89.08
County	234	234		228	20.92
Cities, towns, and villages	169	167	2	168	101.14
School districts	595	589	6	575	(2)
HOOD	290	288	2	245	36.14
County	61	61		20	4.28
Cities, towns, and villages	67	65	2	65	49.47
School districts	81	81		71	(2)
Other civil divisions	81	81		80	(2)
HOPKINS	2,446	2,291	155	2,422	82.35
County	1,346	1,276	70	1,333	45.32
Cities, towns, and villages	312	227	85	309	47.87
School districts	315	315		308	(2)
Other civil divisions	473	473		472	(2)
HOUSTON	2,216	1,991	225	2,136	70.50
County	195	101	94	191	6.30
Cities, towns, and villages	200	69	131	179	20.98
School districts	268	268		255	(2)
Other civil divisions	1,553	1,553		1,511	(2)
HOWARD	1,654	1,514	140	1,581	61.76
County	302	302		275	10.74
Cities, towns, and villages	867	727	140	827	51.62
School districts	485	485		479	(2)
HUDSPETH	931	930	1	895	213.10
County	245	244	1	213	50.71
School districts	26	26		25	(2)
Other civil divisions	660	660		657	(2)
HUNT	4,382	4,224	158	4,256	86.83
County	2,176	2,176		2,117	43.19
Cities, towns, and villages	1,695	1,537	158	1,630	78.03
School districts	511	511		509	(2)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
HUTCHINSON	$2,787	$2,721	$66	$2,691	$155.55
County	1,516	1,515	1	1,473	85.14
Cities, towns, and villages	556	491	65	551	79 75
School districts	685	685		667	(2)
IRION	96	96		59	28.10
County	20	20		11	5.24
Cities, towns, and villages	6	6		6	8 77
School districts	70	70		42	(2)
JACK	747	732	15	718	79 37
County	385	385		374	41.34
Cities, towns, and villages	97	82	15	94	51.17
School districts	265	265		250	(2)
JACKSON	1,010	982	28	908	82 70
County	335	335		297	27.05
Cities, towns, and villages	135	107	28	121	52.14
School districts	208	208		204	(2)
Other civil divisions	332	332		283	(2)
JASPER	1,500	1,491	9	1,456	84.16
County	390	390		382	22.08
Cities, towns, and villages	297	288	9	296	61.67
School districts	215	215		208	(2)
Other civil divisions	598	598		570	(2)
JEFF DAVIS	182	182		173	91.05
County	106	106		99	52 11
School districts	76	76		74	(2)
JEFFERSON	24,227	23,969	258	22,406	155 92
County	1,714	1,714		1,471	10.24
Cities, towns, and villages	16,538	16,280	258	15,432	130.64
School districts [6]	3,506	3,506		3,112	(2)
Other civil divisions	2,469	2,469		2,391	(2)
JIM HOGG	136	135	1	133	24.63
County	80	79	1	77	14.26
School districts	56	56		56	(2)
JIM WELLS	1,345	1,345		1,291	88.42
County	573	573		553	37.88
Cities, towns, and villages	279	279		270	63.69
School districts	333	333		309	(2)
Other civil divisions	160	160		159	(2)
JOHNSON	3,873	3,831	42	3,563	106.94
County	2,017	2,011	6	1,920	57.63
Cities, towns, and villages	1,071	1,035	36	945	62.25
School districts	623	623		557	(2)
Other civil divisions	162	162		141	(2)
JONES	2,907	2,867	40	2,794	113.58
County	73	63	10	55	2.24
Cities, towns, and villages	1,148	1,120	28	1,093	128.35
School districts	597	595	2	563	(2)
Other civil divisions	1,089	1,089		1,083	(2)
KARNES	1,661	1,536	125	1,588	65.89
County	132	132		126	5.23
Cities, towns, and villages	190	65	125	187	38.26
School districts	159	159		151	(2)
Other civil divisions	1,180	1,180		1,121	(2)
KAUFMAN	2,721	2,692	29	2,635	64.42
County	68	68		68	1.66
Cities, towns, and villages	580	551	29	558	38.89
School districts	341	341		295	(2)
Other civil divisions	1,732	1,732		1,714	(2)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
KENDALL	$638	$634	$4	$580	$116 00
County	258	254	4	232	46. 40
Cities, towns, and villages	70	70	----------	68	60. 88
School districts	56	56	----------	50	(2)
Other civil divisions	254	254	----------	230	(2)
KENEDY	----------	----------	----------	----------	----------
County	----------	----------	----------	----------	----------
School districts	----------	----------	----------	----------	----------
KENT	1, 185	1, 147	38	1, 113	285. 38
County	585	548	37	577	147. 95
Cities, towns, and villages	64	63	1	63	101. 12
School districts	124	124	----------	109	(2)
Other civil divisions	412	412	----------	364	(2)
KERR	1, 128	860	268	1, 086	90. 63
County	389	381	8	375	34. 40
Cities, towns, and villages	394	134	260	375	82. 49
School districts	195	195	----------	190	(2)
Other civil divisions	150	150	----------	146	(2)
KIMBLE	552	524	28	528	125. 71
County	219	208	11	214	50. 95
Cities, towns, and villages	113	96	17	110	77. 74
School districts	149	149	----------	147	(2)
Other civil divisions	71	71	----------	57	(2)
KING	39	38	1	37	28. 46
County	13	12	1	13	10. 00
School districts	26	26	----------	24	(2)
KINNEY	314	302	12	277	69. 25
County	188	188	----------	155	38. 75
Cities, towns, and villages	80	68	12	76	41. 71
School districts	46	46	----------	46	(2)
KLEBERG	1, 737	1, 288	449	1, 520	114. 29
County	635	623	12	532	40. 00
Cities, towns, and villages	892	455	437	833	122. 23
School districts	210	210	----------	155	(2)
KNOX	1, 212	1, 173	39	1, 144	97. 78
County	165	165	----------	134	11. 45
Cities, towns, and villages	276	237	39	261	82. 44
School districts	317	317	----------	306	(2)
Other civil divisions	454	454	----------	443	(2)
LAMAR	4, 637	4, 637	----------	4, 185	86 24
County	1, 473	1, 473	----------	1, 418	29. 22
Cities, towns, and villages	1, 892	1, 892	----------	1, 581	92. 36
School districts	577	577	----------	493	(2)
Other civil divisions	695	695	----------	693	(2)
LAMB	1, 347	1, 300	47	1, 309	64. 80
County	156	156	----------	156	7. 72
Cities, towns, and villages	395	353	42	392	66. 63
School districts	734	729	5	711	(2)
Other civil divisions	62	62	----------	50	(2)
LAMPASAS	224	206	18	216	24. 89
County	10	10	----------	9	1. 04
Cities, towns, and villages	157	139	18	152	42. 53
School districts	57	57	----------	55	(2)
LA SALLE	512	395	117	406	50. 36
County	281	234	47	270	30. 08
Cities, towns, and villages	93	23	70	91	28. 66
Other civil divisions	138	138	----------	135	(2)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
LAVACA	$1,943	$1,868	$75	$1,746	$63 38
County	178	169	9	164	5.95
Cities, towns, and villages	723	657	66	606	71.85
School districts	117	117		113	(2)
Other civil divisions	925	925		863	(2)
LEE	407	377	30	391	29.20
County	96	96		94	7.02
Cities, towns, and villages	114	84	30	105	44.60
School districts	48	48		46	(2)
Other civil divisions	149	149		146	(2)
LEON	1,514	1,435	79	1,459	72.23
County	1,283	1,204	79	1,235	61 14
Cities, towns, and villages					
School districts	231	231		224	(2)
LIBERTY	3,257	3,240	17	3,158	151.83
County	2,535	2,521	14	2,463	118 41
Cities, towns, and villages	158	155	3	157	46.26
School districts	473	473		458	(2)
Other civil divisions	91	91		80	(2)
LIMESTONE	4,005	3,997	8	3,910	96.31
County	588	588		587	14.46
Cities, towns, and villages	1,046	1,038	8	998	84 84
School districts	658	658		626	(2)
Other civil divisions	1,713	1,713		1,699	(2)
LIPSCOMB	571	488	83	526	111.91
County	175	175		154	32.77
Cities, towns, and villages	177	94	83	172	87.53
School districts	121	121		106	(2)
Other civil divisions	98	98		94	(2)
LIVE OAK	1,137	1,109	28	1,030	105.10
County	1,000	972	28	906	92.45
School districts	137	137		124	(2)
LLANO	157	126	31	147	26.25
County	50	46	4	47	8.39
Cities, towns, and villages	30	3	27	28	13.18
School districts	77	77		72	(2)
LOVING					
County					
School districts					
LUBBOCK	5,360	5,342	18	5,138	117.01
County	861	854	7	830	18.91
Cities, towns, and villages	2,684	2,673	11	2,511	90.60
School districts	1,815	1,815		1,797	(2)
LYNN	784	770	14	736	53 72
County	101	94	7	95	6.93
Cities, towns, and villages	192	185	7	187	70.67
School districts	491	491		454	(2)
MCCULLOCH	1,123	1,121	2	993	68.90
County	255	253	2	221	15.35
Cities, towns, and villages	430	430		413	103.69
School districts	333	333		314	(2)
Other civil divisions	105	105		45	(2)
MCLENNAN	11,683	11,193	100	9,878	97.42
County	2,907	2,907		2,588	25.52
Cities, towns, and villages	8,167	7,979	188	6,741	107.50
School districts [7]	609	607	2	549	(2)
MCMULLEN	284	269	15	272	194.29
County	253	238	15	242	172.86
School districts	29	29		28	(2)
Other civil divisions	2	2		2	(2)

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
MADISON	$1,148	$1,038	$110	$1,100	$89.43
County	939	883	56	908	73.82
Cities, towns, and villages	65	11	54	61	49.46
School districts	144	144	----	128	(2)
MARION	755	696	59	703	67.79
County	610	604	6	591	56.99
Cities, towns, and villages	122	69	53	96	41.22
School districts	23	23	----	16	(2)
MARTIN	301	299	2	287	43.48
County	49	49	----	45	6.82
Cities, towns, and villages	55	53	2	53	38.29
School districts	137	137	----	129	(2)
Other civil divisions	60	60	----	60	(2)
MASON	161	157	4	120	21.43
County	41	37	4	31	5.51
School districts	84	84	----	72	(2)
Other civil divisions	36	36	----	17	(2)
MATAGORDA	3,683	3,572	111	3,102	178.32
County	2,252	2,252	----	2,014	112.51
Cities, towns, and villages	238	127	111	187	34.71
School districts	329	329	----	310	(2)
Other civil divisions	861	861	----	681	(2)
MAVERICK	5,389	5,365	24	5,300	866.01
County	171	171	----	103	16.83
Cities, towns, and villages	31	18	13	26	5.14
School districts	152	141	11	141	(2)
Other civil divisions	5,035	5,035	----	5,030	(2)
MEDINA	3,423	3,405	18	3,385	235.07
County	675	675	----	658	45.69
Cities, towns, and villages	66	48	18	66	00.38
School districts	124	124	----	119	(2)
Other civil divisions	2,558	2,558	----	2,542	(2)
MENARD	411	405	6	300	82.98
County	252	252	----	241	51.28
Cities, towns, and villages	80	74	6	79	40.12
School districts	79	79	----	70	(2)
MIDLAND	1,234	919	315	1,196	132.89
County	352	342	10	330	36.67
Cities, towns, and villages	621	316	305	610	111.23
School districts	261	261	----	256	(2)
MILAM	1,531	1,504	27	1,208	31.23
County	88	67	21	76	2.00
Cities, towns, and villages	221	215	6	210	27.02
School districts	186	186	----	175	(2)
Other civil divisions	1,036	1,036	----	837	(2)
MILLS	135	135	----	121	14.95
County	24	24	----	23	2.77
Cities, towns, and villages	17	17	----	17	0.53
School districts	94	94	----	84	(2)
MITCHELL	1,058	924	134	984	61.31
County	388	387	1	365	23.86
Cities, towns, and villages	355	222	133	323	51.44
School districts	315	315	----	296	(2)
MONTAGUE	1,273	1,255	18	1,209	63.10
County	93	93	----	77	4.02
Cities, towns, and villages	316	298	18	304	47.18
School districts	511	511	----	480	(2)
Other civil divisions	353	353	----	348	(2)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
MONTGOMERY	$1,826	$1,377	$449	$1,738	$119.14
County	1,438	997	441	1,308	93.78
Cities, towns, and villages	87	79	8	78	31.75
School districts	301	301		292	(2)
MOORE	380	380		373	219.41
County	205	205		199	117.06
School districts	175	175		171	(2)
MORRIS	310	300	10	288	28.72
County	76	66	10	71	7.08
Cities, towns, and villages					
School districts	87	87		84	(2)
Other civil divisions	147	147		133	(2)
MOTLEY	680	667	13	661	90.55
County	377	377		373	51.10
Cities, towns, and villages	62	49	13	62	36.32
School districts	241	241		226	(2)
NACOGDOCHES	1,618	1,570	48	1,570	51.31
County	922	922		906	29.61
Cities, towns, and villages	425	377	48	402	61.69
School districts	271	271		262	(2)
NAVARRO	6,162	6,146	16	5,759	92.59
County	18	18			
Cities, towns, and villages	1,078	1,064	14	900	42.18
School districts	1,656	1,654	2	1,576	(2)
Other civil divisions	3,410	3,410		3,283	(2)
NEWTON	481	480	1	360	30.95
County	70	69	1	70	5.56
School districts	61	61		54	(2)
Other civil divisions	350	350		266	(2)
NOLAN	3,360	3,288	72	3,159	151.88
County	715	693	22	651	31.30
Cities, towns, and villages	1,885	1,835	50	1,833	138.34
School districts	688	688		634	(2)
Other civil divisions	72	72		41	(2)
NUECES	13,415	12,771	644	12,909	227.67
County	3,310	3,279	31	3,194	56.33
Cities, towns, and villages	6,024	5,447	577	5,828	157.79
School districts	1,173	1,173		1,027	(2)
Other civil divisions	2,908	2,872	36	2,860	(2)
OCHILTREE	693	531	162	633	111.05
County	47	47		46	8.07
Cities, towns, and villages	319	157	162	313	110.84
School districts	327	327		274	(2)
OLDHAM	227	225	2	187	124.67
County	64	64		30	20.00
Cities, towns, and villages	27	25	2	26	50.10
School districts	136	136		131	(2)
ORANGE	4,380	4,380		3,451	227.80
County	2,258	2,258		1,777	117.30
Cities, towns, and villages	555	555		209	37.79
School districts	626	626		506	(2)
Other civil divisions	941	941		869	(2)
PALO PINTO	2,288	2,253	35	2,231	126.93
County	998	997	1	975	55.47
Cities, towns, and villages	915	882	33	895	106.47
School districts	375	374	1	361	(2)

See footnotes at end of table.

TABLE 5. - GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
PANOLA	$1,615	$1,543	$72	$1,585	$64.60
County	1,365	1,344	*21	1,365	55.71
Cities, towns, and villages	96	45	51	93	44.58
School districts	154	154	----------	127	(2)
PARKER	980	947	33	880	46.01
County	495	495	----------	490	20.12
Cities, towns, and villages	118	85	33	60	12.21
School districts	367	367	----------	330	(2)
PARMER	371	367	4	355	53.79
County	77	77	----------	72	10.91
Cities, towns, and villages	45	41	4	45	61.56
School districts	249	249	----------	238	(2)
PECOS	1,782	1,703	79	1,530	181.06
County	1,387	1,354	33	1,179	138.71
Cities, towns, and villages	96	63	33	81	30.06
School districts	236	236	----------	218	(2)
Other civil divisions	63	50	13	61	(2)
POLK	1,173	1,151	22	1,087	61.41
County	816	794	22	758	42.82
Cities, towns, and villages	116	116	----------	94	80.69
School districts	108	108	----------	104	(2)
Other civil divisions	133	133	----------	131	(2)
POTTER	9,748	9,537	211	9,139	178.85
County	1,691	1,691	----------	1,647	32.23
Cities, towns, and villages	5,873	5,751	122	5,433	112.95
School districts	2,184	2,095	89	2,059	(2)
PRESIDIO	649	582	67	609	59.98
County	351	346	5	323	31.81
Cities, towns, and villages	168	106	62	163	41.70
School districts	130	130	----------	123	(2)
RAINS	316	290	26	309	43.44
County	241	215	26	239	33.60
School districts	75	75	----------	70	(2)
RANDALL	668	668	----------	588	76.36
County	349	349	----------	290	37.66
Cities, towns, and villages	81	81	----------	80	28.36
School districts	238	238	----------	218	(2)
REAGAN	517	454	63	462	132.00
County	335	335	----------	281	80.29
Cities, towns, and villages	86	23	63	85	102.16
School districts	96	96	----------	96	(2)
REAL	142	111	31	137	50.57
County	31	----------	31	31	13.48
School districts	56	56	----------	52	(2)
Other civil divisions	55	55	----------	54	(2)
RED RIVER	1,509	1,509	----------	1,243	40.20
County	164	164	----------	162	5.24
Cities, towns, and villages	249	249	----------	214	51.22
School districts	167	167	----------	137	(2)
Other civil divisions	929	929	----------	730	(2)
REEVES	799	721	78	724	108.66
County	27	27	----------	18	2.69
Cities, towns, and villages	102	31	71	96	24.89
School districts	130	130	----------	126	(2)
Other civil divisions	540	533	7	484	(2)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
REFUGIO	$1,339	$1,338	$1	$1,258	$151.57
County	1,148	1,148		1,086	130.84
Cities, towns, and villages	137	136	1	124	35.05
School districts	39	39		33	(2)
Other civil divisions	15	15		15	(2)
ROBERTS	296	287	9	289	198.35
County	188	188		183	125.60
Cities, towns, and villages	44	35	9	44	46.17
School districts	64	64		62	(2)
ROBERTSON	1,461	1,438	23	1,381	50.70
County	237	214	23	227	8.33
Cities, towns, and villages	202	202		193	32.06
School districts	424	424		414	(2)
Other civil divisions	598	598		547	(2)
ROCKWALL	802	794	8	775	101.20
County	556	556		549	71.69
Cities, towns, and villages	85	77	8	70	29.25
School districts	85	85		80	(2)
Other civil divisions	76	76		76	(2)
RUNNELS	1,613	1,605	8	1,512	66.90
County	42	42		41	1.81
Cities, towns, and villages	585	577	8	534	70.43
School districts	449	449		419	(2)
Other civil divisions	537	537		518	(2)
RUSK	1,201	1,132	69	1,128	34.60
County	730	679	51	685	21.01
Cities, towns, and villages	133	115	18	128	38.12
School districts	315	315		292	(2)
Other civil divisions	23	23		23	(2)
SABINE	849	800	49	798	66.51
County	500	456	44	496	41.34
Cities, towns, and villages	71	66	5	71	97.13
School districts	42	42		37	(2)
Other civil divisions	236	236		194	(2)
SAN AUGUSTINE	883	838	45	855	68.56
County	323	291	32	322	25.82
Cities, towns, and villages	151	138	13	139	111.47
School districts	118	118		109	(2)
Other civil divisions	291	291		285	(2)
SAN JACINTO	1,247	1,247		1,231	126.76
County	1,095	1,095		1,085	111.73
School districts	152	152		146	(2)
SAN PATRICIO	2,927	2,909	18	2,766	106.38
County	259	259		253	9.73
Cities, towns, and villages	576	570	6	537	77.07
School districts	664	664		616	(2)
Other civil divisions	1,428	1,416	12	1,360	(2)
SAN SABA	611	608	3	588	57.09
County	236	235	1	223	21.65
Cities, towns, and villages	224	222	2	222	81.26
School districts	151	151		143	(2)
SCHLEICHER	157	157		145	42.65
County	114	114		103	30.29
Cities, towns, and villages	7	7		7	4.99
School districts	36	36		35	(2)
SCURRY	1,103	920	183	982	77.32
County	561	492	69	496	39.06
Cities, towns, and villages	207	93	114	183	51.52
School districts	335	335		303	(2)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
SHACKELFORD	$1,129	$1,129	----	$1,105	$157.86
County	477	477	----	468	66.86
Cities, towns, and villages	124	124	----	121	36.35
School districts	188	188	----	182	(2)
Other civil divisions	340	340	----	334	(2)
SHELBY	1,030	1,859	$71	1,831	63.58
County	533	532	1	518	17.99
Cities, towns and villages	269	199	70	237	16.90
School districts	270	270	----	251	(2)
Other civil divisions	$58	858	----	825	(2)
SHERMAN	213	213	----	172	68.80
County	78	78	----	60	24.00
Cities, towns, and villages	16	16	----	7	8.02
School districts	119	119	----	105	(2)
SMITH	3,287	3,071	216	3,222	59.45
County	1,120	1,036	84	1,091	20.13
Cities, towns, and villages	1,008	876	132	1,008	50.25
School districts	725	725	----	701	(2)
Other civil divisions	434	434	----	422	(2)
SOMERVELL	221	221	----	195	64.66
County	178	178	----	158	52.30
School districts	43	43	----	37	(2)
STARR	673	605	68	641	55.74
County	485	444	41	458	39.83
Cities, towns, and villages	17	----	17	17	7.4
School districts	140	140	----	135	(2)
Other civil divisions	31	21	10	31	(2)
STEPHENS	3,921	3,870	51	3,602	217.98
County	2,587	2,587	----	2,448	145.71
Cities, towns, and villages	821	770	51	719	94.99
School districts	513	513	----	495	(2)
STERLING	250	250	----	235	156.67
County	220	220	----	205	136.67
School districts	30	30	----	30	(2)
STONEWALL	508	443	65	448	75.93
County	236	204	32	198	33.56
Cities, towns, and villages	50	17	33	50	65.02
School districts	170	170	----	149	(2)
Other civil divisions	52	52	----	51	(2)
SUTTON	688	684	4	599	199.67
County	496	496	----	410	136.67
Cities, towns, and villages	46	42	4	45	23.17
School districts	146	146	----	144	(2)
SWISHER	597	535	62	563	72.18
County	128	127	1	112	14.36
Cities, towns, and villages	170	109	61	164	56.05
School districts	299	299	----	287	(2)
TARRANT	40,999	40,534	465	37,613	183.30
County	7,171	7,164	7	6,720	32.75
Cities, towns, and villages	22,908	22,720	248	21,280	123.84
School districts	5,331	5,121	210	4,336	(2)
Other civil divisions	5,529	5,529	----	5,277	(2)
TAYLOR	5,950	5,848	102	5,714	130.16
County	1,391	1,391	----	1,359	30.96
Cities, towns, and villages	3,287	3,185	102	3,149	112.87
School districts	1,145	1,145	----	1,119	(2)
Other civil divisions	127	127	----	87	(2)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
TERRELL	$355	$355		$341	$121.79
County	207	207		195	69.64
School districts	148	148		146	(2)
TERRY	643	643		607	60.70
County	147	147		142	14.20
Cities, towns, and villages	138	138		133	59 61
School districts	358	358		332	(2)
THROCKMORTON	830	805	$25	816	148.36
County	638	638		631	114.73
Cities, towns, and villages	75	50	25	75	66.08
School districts	117	117		110	(2)
TITUS	1,068	1,038	30	1,013	63.30
County	733	706	27	707	44 18
Cities, towns, and villages	178	175	3	152	42.03
School districts	157	157		154	(2)
TOM GREEN	4,470	4,386	84	4,095	103.41
County	1,215	1,215		1,201	30.33
Cities, towns, and villages	1,021	1,837	84	1,693	60.08
School districts	1,334	1,334		1,201	(2)
TRAVIS	9,647	9,570	77	8,972	110.40
County	2,940	2,933	7	2,596	31.97
Cities, towns, and villages	5,050	5,017	33	4,795	81.47
School districts	1,380	1,343	37	1,309	(2)
Other civil divisions	277	277		272	(2)
TRINITY	1,624	1,545	79	1,502	117.06
County	1,199	1,183	16	1,187	87.28
Cities, towns, and villages	236	173	63	235	76.25
School districts	189	189		170	(2)
TYLER	1,060	1,056	4	1,008	86.90
County	610	606	4	508	48.97
School districts	89	89		82	(2)
Other civil divisions	361	361		358	(2)
UPSHUR	1,154	1,143	11	1,101	49.38
County	930	919	11	885	39.69
Cities, towns, and villages	75	75		72	28.32
School districts	149	149		144	(2)
UPTON	1,158	1,127	31	1,112	161.16
County	478	469	9	447	64.78
Cities, towns, and villages	249	227	22	249	56.84
School districts	431	431		416	(2)
UVALDE	1,534	1,527	7	1,461	109.85
County	206	199	7	198	14.89
Cities, towns, and villages	490	490		456	66.36
School districts	251	251		237	(2)
Other civil divisions	587	587		570	(2)
VAL VERDE	1,161	969	192	1,082	70.72
County	286	285	1	273	17.84
Cities, towns, and villages	525	334	191	468	30.33
School districts	350	350		341	(2)
VAN ZANDT	2,331	2,313	18	1,940	59.69
County	1,065	1,065		1,321	40.61
Cities, towns, and villages	230	212	18	204	38.59
School districts	436	436		418	(2)
VICTORIA	2,181	2,181		2,104	103.14
County	1,383	1,383		1,314	64.41
Cities, towns, and villages	381	381		379	51.07
School districts	243	243		238	(2)
Other civil divisions	174	174		173	(2)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
WALKER	$1,780	$1,696	$84	$1,686	$91.00
County	1,346	1,291	55	1,299	70.11
Cities, towns, and villages	212	183	29	174	34.61
School districts	222	222	----	213	(2)
WALLER	401	401	----	366	36.55
County	23	23	----	20	2.00
School districts	90	90	----	88	(2)
Other civil divisions	288	288	----	258	(2)
WARD	848	842	6	819	167.14
County	90	86	4	89	18.16
Cities, towns, and villages	43	43	----	42	17.64
School districts	172	171	1	148	(2)
Other civil divisions	543	542	1	540	(2)
WASHINGTON	1,495	1,495	----	1,477	58.16
County	1,187	1,187	----	1,171	46.11
Cities, towns, and villages	72	72	----	71	11.88
School districts	231	231	----	230	(2)
Other civil divisions	5	5	----	5	(2)
WEBB	2,069	2,041	28	1,862	42.03
County	775	771	4	735	16.59
Cities, towns, and villages	1,275	1,251	24	1,108	32.49
School districts [1]	19	19	----	19	(2)
WHARTON	3,716	3,588	128	3,410	111.44
County	1,851	1,738	113	1,710	55.88
Cities, towns, and villages	353	338	15	299	63.28
School districts	499	499	----	486	(2)
Other civil divisions	1,013	1,013	----	915	(2)
WHEELER	1,778	1,778	----	1,733	102.54
County	1,142	1,142	----	1,127	66.69
Cities, towns, and villages	241	241	----	233	49.46
School districts	395	395	----	373	(2)
WICHITA	15,389	14,935	454	13,994	187.34
County	1,844	1,844	----	1,646	22.03
Cities, towns, and villages	4,818	4,781	37	4,671	83.11
School districts	2,723	2,531	192	2,680	(2)
Other civil divisions	6,004	5,779	225	4,997	(2)
WILBARGER	2,931	2,901	30	2,667	101.79
County	1,800	1,800	----	1,750	66.79
Cities, towns, and villages	440	410	30	337	80.15
School districts	691	691	----	580	(2)
WILLACY	3,906	3,882	24	3,806	362.51
County	348	347	1	331	31.53
Cities, towns, and villages	278	255	23	272	95.61
School districts	274	274	----	255	(2)
Other civil divisions	3,006	3,006	----	2,948	(2)
WILLIAMSON	2,656	2,617	39	2,486	55.99
County	849	849	----	773	17.41
Cities, towns, and villages	898	859	39	862	50.19
School districts	652	652	----	620	(2)
Other civil divisions	257	257	----	231	(2)
WILSON	808	803	5	751	42.43
County	229	229	----	224	12.66
Cities, towns, and villages	68	63	5	45	19.76
School districts	185	185	----	179	(2)
Other civil divisions	326	326	----	303	(2)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
WINKLER	$477	$476	$1	$457	$57.85
County	272	271	1	253	32.03
Cities, towns, and villages	16	16		16	4.04
School districts	189	189		188	(2)
WISE	1,028	1,002	26	997	51.99
County	227	202	25	210	11.42
Cities, towns, and villages	195	194	1	188	35.78
School districts	215	215		211	(2)
Other civil divisions	391	391		379	(2)
WOOD	1,666	1,624	42	1,605	66.37
County	1,153	1,153		1,132	46.81
Cities, towns, and villages	182	140	42	160	27.25
School districts	331	331		313	(2)
YOAKUM	65	59	6	62	44.29
County	49	44	5	47	33.57
School districts	16	15	1	15	(2)
YOUNG	3,010	2,956	54	2,802	135.77
County	1,685	1,685		1,647	77.32
Cities, towns, and villages	847	793	54	795	77.36
School districts	478	478		450	(2)
ZAPATA	87	82	5	87	30.35
County	87	82	5	87	30.35
ZAVALA	1,370	1,318	52	1,337	115.26
County	644	644		629	54.22
Cities, towns, and villages	198	146	52	192	20.05
School districts	190	190		184	(2)
Other civil divisions	338	338		332	(2)

[1] Exclusive of the schools in the cities of Beaumont, Dallas, El Paso, Galveston, Laredo, and Waco, data for which are tabulated with the city.
[2] Not computed.
[3] Exclusive of the schools in the city of Dallas, data for which are tabulated with the city.
[4] Exclusive of the schools in the city of El Paso, data for which are tabulated with the city.
[5] Exclusive of the schools in the city of Galveston, data for which are tabulated with the city.
[6] Exclusive of the schools in the city of Beaumont, data for which are tabulated with the city.
[7] Exclusive of the schools in the city of Waco, data for which are tabulated with the city.
[8] Exclusive of the schools in the city of Laredo, data for which are tabulated with the city.

[a] Omission from table 5 of any civil division listed in table 1 or 3 indicates no debt reported for such division

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
Grand total	$294,392	$269,859	$24,533	$274,215	$93.95
30,000 population and over	192,803	181,161	11,732	178,841	115.90
Houston	37,661	35,126	2,535	34,836	112.37
Dallas	39,452	35,903	3,549	37,853	137.00
San Antonio	27,015	24,042	2,973	24,770	101.93
Fort Worth	22,446	22,210	236	20,797	124.83
El Paso	11,462	9,931	1,531	9,868	93.71
Beaumont	10,708	10,485	223	9,812	161.65
Austin	5,050	5,017	33	4,795	82.39
Port Arthur	5,685	5,673	12	5,477	99.40
Waco	7,576	7,504	72	6,183	113.45
Galveston	9,471	9,434	37	8,962	161.74
Amarillo	5,872	5,750	122	5,432	112.03
Wichita Falls	3,532	3,505	27	3,424	77.47
Laredo	1,275	1,251	24	1,108	32.49
Corpus Christi	5,688	5,330	358	5,524	173.71
8,000 to 30,000 population	31,032	28,771	2,261	28,731	66.35
San Angelo	1,921	1,837	84	1,693	60.68
Brownsville	2,489	1,518	971	2,472	92.24
Abilene	3,092	3,032	60	2,969	117.35
Lubbock	2,363	2,363	----	2,193	91.12
Tyler	930	800	130	929	51.61
Texarkana	1,784	1,682	102	1,726	99.20
Marshall	899	899	----	832	50.42
Temple	475	475	----	279	17.33
Sherman	670	660	10	613	38.80
Corsicana	821	821	----	659	41.71
Paris	1,892	1,892	----	1,581	101.03
Big Spring	846	707	139	807	52.40
Harlingen	592	469	123	590	42.45
Denison	254	254	----	230	16.61
Brownwood	575	575	----	476	35.00
Greenville	1,396	1,396	----	1,375	110.89
Pampa	967	900	67	928	76.69
Sweetwater	1,784	1,734	50	1,732	144.33
Del Rio	525	334	191	468	39.33
San Benito	667	573	94	656	56.07
Cleburne	915	879	36	791	68.55
Palestine	629	629	----	553	48.09
Denton	436	436	----	399	40.30
Vernon	440	410	30	337	34.39
McAllen	1,222	1,212	10	1,210	124.74
Plainview	618	539	79	559	57.63
Highland Park	680	669	11	571	60.11
Gainesville	320	265	55	301	33.44
Terrell	349	337	12	342	38.43
Waxahachie	481	474	7	460	56.79
2,500 to 8,000 population	46,816	39,042	7,774	44,146	85.05
Orange	555	555	----	299	37.79
Hillsboro	265	265	----	110	14.06
Bryan	234	155	79	199	26.08
Breckenridge	821	770	51	719	91.99
Taylor	549	518	31	528	70.75
Victoria	381	381	----	379	51.07
Lufkin	858	713	145	746	102.04
McKinney	195	195	----	153	20.04
Childress	651	559	92	633	88.37
Ennis	682	682	----	662	93.65

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
2,500 to 8,000 population—Continued					
Kingsville	$892	$455	$437	$833	$122.23
Jacksonville	603	571	32	576	85.36
Electra	830	820	10	812	120.98
Crystal City	198	146	52	192	20.05
Mercedes	1,064	425	639	1,046	158.29
Mexia	744	744		712	108.22
Borger	551	491	63	549	84.05
New Braunfels	454	384	70	392	62.80
Ranger	1,001	984	17	990	159.47
Coleman	533	475	58	523	86.05
Cisco	5,068	4,843	825	5,043	936.29
Mineral Wells	837	816	21	820	136.99
Brenham	72	72		71	11.88
Luling	147	51	96	138	23.12
Nacogdoches	425	377	48	402	70.69
Yoakum	482	424	58	376	66.48
Bonham	177	177		152	26.88
Midland	621	316	305	610	111.23
Sulphur Springs	242	164	78	240	44.30
Marlin	567	567		531	99.48
Uvalde	431	431		400	75.67
Seguin	120	120		100	19.14
Goose Creek	363	240	123	362	69.51
San Marcos	235	235		225	43.83
Navasota	246	222	24	220	42.90
Mission	512	504	8	397	77.54
Eagle Pass	31	18	13	26	5.14
Longview	599	599		541	107.43
Huntsville	212	182	30	174	34.61
Graham	551	519	32	508	101.99
Weatherford	118	85	33	60	12.21
Weslaco	616	536	80	596	122.16
Edinburg	2,501	1,953	551	2,410	499.90
Beeville	296	116	180	293	60.97
Dalhart	409	409		393	83.78
Cuero	137	137		96	20.55
Colorado	276	147	129	244	52.24
Eastland	1,316	935	381	1,312	282.27
Cameron	74	74		71	15.55
Kerrville	394	134	260	375	82.49
Quanah	298	298		260	58.24
Crockett	154	24	130	133	29.95
Lockhart	128	128		116	26.56
Athens	411	411		407	93.74
Commerce	210	52	158	172	40.31
Memphis	179	176	3	177	41.58
Alice	280	280		271	63.95
University Park	445	332	113	428	101.90
Ballinger	321	321		296	70.70
Robstown	299	94	205	277	66.22
Olney	245	223	22	240	57.38
Donna	1,076	834	242	1,070	202.25
Stamford	743	743		732	178.75
Bay City	159	91	68	123	30.22
Brady	430	430		413	103.60
Wink	16	16		16	4.04
Stephenville	234	185	49	223	56.54
Marfa	168	106	62	163	41.70
Slaton	287	282	5	284	73.27
Alamo Heights	559	559		551	142.23

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
2,500 to 8,000 population—Continued					
Rusk	$183	$172	$11	$176	$45.61
Gonzales	112	112	----	107	27.73
Shamrock	230	230	----	231	61.11
Belton	761	529	232	742	196.35
Arlington	389	379	10	351	95.88
Georgetown	186	186	----	177	49.40
Wellington	201	201	----	188	52.06
Mount Pleasant	178	175	3	152	42.93
Texas City	320	222	98	311	88.00
Lamesa	350	296	54	344	97.51
Teague	157	133	24	148	42.18
Alpine	307	269	38	299	85.55
Pelly	212	135	77	210	60.83
McCamey	218	220	22	248	71.07
Jasper	251	242	9	250	73.08
Mineola	83	76	7	79	23.01
Pecos	102	31	71	96	29.06
Smithville	30	----	30	23	6.98
Burkburnett	311	311	----	297	90.52
Pharr	390	390	----	390	120.93
Littlefield	281	257	24	281	87.32
Cotulla	93	23	70	91	28.66
Freeport	154	148	6	136	43.01
Bowie	163	160	3	163	52.06
Snyder	207	93	114	183	60.84
Hearne	125	125	----	120	40.60
Clarksville	249	249	----	214	72.49
Henderson	133	115	18	128	43.66
Mart	256	221	35	233	81.67
Perryton	319	157	162	313	110.84
Canyon	81	81	----	80	28.36
Paducah	362	284	78	347	123.84
Clarendon	292	258	34	272	98.69
Lampasas	115	104	11	112	41.34
South San Antonio	4	----	4	4	1.48
Fort Stockton	96	63	33	81	30.06
Wharton	219	206	13	172	63.92
Pittsburg	127	80	47	123	46.59
Floydada	377	359	18	366	138.79
Haskell	206	101	105	194	73.71
Seymour	154	92	62	123	46.84
Kenedy	142	60	82	141	54.02
Gatesville	79	75	4	77	29.60
Pearsall	19	18	1	19	7.49
Center	169	113	56	160	63.75
Less than 2,500 population	23,651	20,885	2,766	22,497	53.03

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Grand total	$748,391	$356,343	$87,894	$125.93	$73.71	$21.07
State government	10,317	6,145	4,656	1 75	1 27	1.14
Counties	197,873	96,240	27,669	33.30	19.72	6 63
Cities, towns, and villages	274,215	118,135	47,792	93.95	60 38	37.39
School districts	[1] 112,327	59,189	[2] 6,946	(3)	(3)	(3)
Other civil divisions	153,659	76,334	831	(3)	(3)	(3)
Anderson	2,310	1,430	376	66 57	40 25	12 47
Andrews	192	6	15	240 00	18.10	12.12
Angelina	2,275	1,698	112	79.27	72.37	5 85
Aransas	495	208	71	225 00	100.64	31.79
Archer	1,758	156	70	169.04	29 66	8 91
Armstrong	215	100	100	68.24	56.25	31.70
Atascosa	2,241	637	137	138 52	47 56	12.55
Austin	1,107	226	183	58.70	11 79	10 32
Bailey	513	56	-------	85 59	98 07	-------
Bandera	81	7	3	21.11	1.65	.59
Bastrop	1,008	839	119	42 20	31 09	4.69
Baylor	1,180	595	151	157.33	84.61	11 90
Bee	1,172	717	225	71 90	58 98	16.62
Bell	3,832	3,623	615	75.73	78.06	12 80
Bexar	37,870	15,367	3,253	122.95	68 81	23 92
Blanco	215	110	12	55 96	34.33	2 85
Borden	19	46	10	11.88	47 51	6.22
Bosque	436	385	100	27 68	21.35	5.13
Bowie	4,017	2,107	555	80 18	51 82	14.81
Brazoria	3,515	2,112	820	140 57	93.88	62.36
Brazos	1,582	851	104	72.45	37.51	5.52
Brewster	753	161	46	109.13	33.33	7.48
Briscoe	509	280	28	94.83	91 54	11.35
Brooks	411	244	22	67 87	53.55	(3)
Brown	4,790	985	301	176.10	45 43	11.96
Burleson	750	529	211	36.76	31.37	11.25
Burnet	210	228	57	20.00	23 97	5.23
Caldwell	1,722	829	317	52.98	32.65	12.66
Calhoun	862	680	201	156.73	130 69	49.85
Callahan	1,148	296	66	88 99	24.96	4.59
Cameron	22,281	5,240	1,377	287.35	130.76	(3)
Camp	777	596	99	77 21	51.82	10 22
Carson	1,295	207	61	152.35	62 21	22.83
Cass	836	518	33	27 81	16.88	1.14
Castro	361	33	43	69.42	16 83	18.58
Chambers	603	368	119	100 50	88 31	25.86
Cherokee	3,204	1,516	101	74.01	38.01	3.43
Childress	1,903	531	80	112 60	47.06	6 68
Clay	951	320	97	65.59	18.97	4.93
Cochran	625	-------	-------	271.74	-------	-------
Coke	418	118	39	77.41	25.90	5.28
Coleman	1,560	1,074	258	63.67	57.13	9.65
Collin	3,817	4,203	302	82.05	85.68	6.15
Collingsworth	746	330	35	48.44	32.40	5 31
Colorado	1,433	483	81	75.03	25.36	4.56
Comal	827	478	106	66.16	53.50	11.94
Comanche	970	1,078	155	62.63	41.86	5.43
Concho	528	80	69	66.00	13.61	8.32
Cooke	1,151	805	451	47.09	31.35	16 94
Coryell	287	151	59	14.35	7.31	2.70

See footnotes at end of table.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Cottle	$1,842	$474	$69	$187 96	$62.76	$12.59
Crane [5]	247			95 00		
Crockett	579	145	102	206 79	93.58	78.69
Crosby	1,110	325		93.28	45 20	
Culberson	250	153	92	192.31	168 22	(4)
Dallam	1,045	580	74	124.40	124 45	14.18
Dallas	82,532	23,473	6,903	239.02	102.14	45.12
Dawson	803	233	12	52.83	48.26	4 02
Deaf Smith	459	130	181	71.72	34.61	36.60
Delta	1,547	1,680	46	117 75	97.38	3 17
Denton	2,522	2,164	363	76 84	59.42	11.28
De Witt	1,438	389	198	52 40	13.36	8.17
Dickens	757	562	41	83.19	85.20	11.00
Dimmit	961	126	61	102 55	21.88	14 52
Donley	668	312	22	63.02	35.67	3.64
Duval	1,760	502		136.43	60.89	
Eastland	13,096	9,351	151	383.42	138 46	6.00
Ector	525	140	34	116.67	183.82	23.94
Edwards	309	101	20	110.36	44.35	5.00
Ellis	6,484	4,507	1,275	120.22	80.14	23.27
El Paso	15,072	13,894	3,306	110.26	121.02	(3)
Erath	1,092	873	185	48 16	30.75	5.64
Falls	1,982	1,593	337	50.56	43.82	9.26
Fannin	2,402	2,125	307	58.35	43.32	6.85
Fayette	1,661	550	137	34.45	18.33	4.61
Fisher	2,220	432	185	150.21	39.26	11.93
Floyd	1,201	392	156	93.10	35.42	28.39
Foard	966	326	104	146.36	68 65	14.64
Fort Bend	2,026	960	373	65 57	39.75	19.94
Franklin	712	630	96	83.82	67 75	10.03
Freestone	1,592	991	93	70.48	41.37	4.41
Frio	812	643	72	89.57	68.41	6 90
Gaines	371	98	14	110.68	96.21	8.34
Galveston	12,144	7,013	6,689	183.17	126 63	149.99
Garza	495	172	16	85.34	35.56	6.39
Gillespie	439	419	11	39.20	41 23	1.10
Glasscock	21	10	32	15.00	18.50	22.55
Goliad	698	231	36	68.24	24.70	3.42
Gonzales	980	636	185	34.58	22.20	6.59
Gray	3,374	331	49	134.42	66.38	11.25
Grayson	4,950	3,158	1,660	75 18	41.40	25.00
Gregg	1,126	1,147	357	71.37	65.76	24.27
Grimes	2,075	650	240	91.64	27.53	11.30
Guadalupe	1,024	814	233	35.19	28.63	8.94
Hale	2,195	613	121	100.23	57.01	12.74
Hall	2,624	677	144	145.78	57.00	13.79
Hamilton	546	502	68	40.38	34.20	4.30
Hansford	824	24	11	211.28	16.58	9.45
Hardeman	1,302	569	135	87.38	44.41	9.90
Hardin	1,003	1,332	201	71.97	79.47	13.12
Harris	69,956	22,848	11,639	179.93	111.48	87.80
Harrison	2,287	2,062	682	45.83	45.63	17.49
Hartley	50	100		20.83	90.43	
Haskell	1,521	466	163	88.95	32.86	7 89
Hays	746	705	168	50 02	44.00	10.49
Hemphill	886	376	137	188.51	82.42	34.76
Henderson	2,327	1,468	43	75.06	48.22	2.13
Hidalgo	43,997	5,689	311	571.36	136.59	(3)
Hill	2,059	2,950	707	61.79	68.07	14.58
Hockley [6]	971			89.08		

See footnotes at end of table.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Hood	$245	$265	$47	$36 14	$30.31	$4.52
Hopkins	2,422	1,343	223	82.35	47 57	6 97
Houston	2,136	961	257	70 50	33.61	8.32
Howard	1,581	415	220	61.76	59.62	20.90
Hudspeth [6]	895	173	----	213 10	180.13	----
Hunt	4,256	3,284	591	86.83	61 49	12.21
Hutchinson	2,691	2	----	155.55	2.22	----
Irion	59	65	31	28.10	38 66	21.75
Jack	718	234	88	79 37	23 76	7.15
Jackson	908	797	172	82.70	63.92	26.04
Jasper	1,456	817	----	84.16	51.13	----
Jeff Davis	173	99	43	91.05	68 23	23 26
Jefferson	22,406	9,303	2,985	155 92	113.29	64.96
Jim Hogg [6]	133	21	----	21 03	10.13	----
Jim Wells	1,201	280	128	88.42	38.41	(3)
Johnson	3,563	17,223	693	106.91	453 06	20 00
Jones	2,794	1,188	410	113.58	53 21	13.71
Karnes	1,588	797	69	65.89	39.64	4 01
Kaufman	2,635	13,325	224	64.42	311.27	6.22
Kendall	580	117	34	116.00	24.19	7.26
Kenedy [6]	----	----	----	----	----	----
Kent	1,113	185	33	285 38	52.50	10 25
Kerr	1,086	284	96	99.63	48.68	16.04
Kimble	528	187	5	125.71	50.97	1 43
King	37	17	8	28.46	25.13	8.25
Kinney	277	127	63	69.25	33.10	16.99
Kleberg [6]	1,520	779	----	114.29	99.49	----
Knox	1,114	401	101	97.78	43.34	8 65
Lamar	4,185	4,095	823	86.21	70.48	17.09
Lamb	1,309	142	----	64.80	105.93	----
Lampasas	216	89	30	24.89	10 16	3.05
La Salle	496	67	51	56.36	13 91	9.25
Lavaca	1,716	535	143	63.38	18.07	5.40
Lee	301	280	32	29.20	19.64	2.46
Leon	1,459	282	45	72.23	15.08	2.74
Liberty	3,158	2,321	328	151.83	148.30	28.12
Limestone	3,910	3,032	197	96.31	91 08	5.50
Lipscomb	526	241	22	111.91	60.88	6.84
Live Oak	1,030	431	15	105.10	98.86	4.03
Llano	147	82	50	26.25	15.30	7.61
Loving [5]	----	----	----	----	----	----
Lubbock	5,138	1,056	241	117.01	81.11	29.99
Lynn	736	376	15	53.72	67.92	6.63
McCulloch	993	253	373	68.06	22.92	22.62
McLennan	9,878	4,480	2,103	97.42	52.45	28.25
McMullen	272	61	2	194.29	64.08	2.05
Madison	1,100	279	37	80.43	22.53	3.61
Marion	703	899	360	67.70	81.81	34.38
Martin	287	85	27	43.48	74.36	14.03
Mason	120	186	38	21.43	38.60	6.58

See footnotes at end of table.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Matagorda	$3,192	$1,368	$605	$178.32	$78.80	$37.75
Maverick	5,300	146	66	[2] 806.01	18.25	11.04
Medina	3,385	909	40	235.07	77.85	2.62
Menard	390	52	21	82.98	15.74	7.04
Midland	1,196	197	37	132.89	80.51	9.23
Milam	1,298	1,159	125	34.23	30.14	3.38
Mills	124	114	73	14.95	12.68	7.07
Mitchell	981	466	114	64.31	61.88	10.39
Montague	1,209	662	139	63.10	29.84	5.50
Montgomery	1,738	1,218	102	119.14	68.58	6.49
Moore	373	27	----------	219.41	47.39	----------
Morris	288	93	29	28.72	9.02	2.60
Motley	661	300	86	90.55	65.97	31.06
Nacogdoches	1,570	1,340	207	51.31	46.66	7.33
Navarro	5,759	2,723	356	92.59	52.84	7.38
Newton	390	177	27	30.95	14.08	2.22
Nolan	3,159	730	307	151.88	67.16	20.41
Nueces	12,909	4,465	632	227.07	177.08	[3]
Ochiltree	633	325	----------	111.65	129.13	----------
Oldham	187	75	----------	124.67	105.39	----------
Orange	3,451	2,925	499	227.80	173.24	46.61
Palo Pinto	2,231	1,578	187	126.03	64.57	8.57
Panola	1,585	653	49	64.69	29.55	2.41
Parker	880	764	134	46.91	32.09	5.07
Parmer	356	144	----------	53.79	82.80	----------
Pecos	1,539	227	99	181.06	52.48	43.36
Polk	1,097	755	35	61.41	44.97	1.90
Potter	9,139	1,734	373	178.85	97.34	23.53
Presidio	609	42	12	59.98	2.98	2.16
Rains	309	274	----------	43.44	32.52	----------
Randall	588	139	100	76.36	36.81	26.09
Reagan	462	14	18	132.00	37.97	38.74
Real [5]	137	9	----------	59.57	6.23	----------
Red River	1,213	1,323	18	40.20	35.10	.63
Reeves	724	259	123	108.06	57.99	23.50
Refugio	1,258	321	29	151.57	73.50	8.97
Roberts	289	73	59	198.35	45.61	55.84
Robertson	1,381	1,184	124	50.70	42.22	4.52
Rockwall	775	604	68	101.20	79.52	8.40
Runnels	1,512	543	254	66.90	31.81	9.81
Rusk	1,128	924	15	34.60	28.08	.56
Sabine	798	792	71	66.61	59.74	7.62
San Augustine	855	478	35	68.56	33.25	2.88
San Jacinto	1,231	426	16	126.76	42.81	1.62
San Patricio	2,766	676	162	106.38	54.36	18.20
San Saba	588	256	130	57.09	25.46	11.20
Schleicher	145	121	25	42.65	65.12	10.47
Scurry	982	443	161	77.32	49.23	12.27
Shackelford	1,105	279	57	157.86	54.12	11.91
Shelby	1,831	1,498	102	63.58	54.02	3.61
Sherman	172	90	27	68.80	59.81	15.33
Smith	3,222	2,555	535	59.45	53.16	12.40
Somervell	195	79	30	64.66	22.08	7.43
Starr	641	287	40	55.74	25.88	[4]
Stephens	3,662	3,152	36	217.98	182.09	4.29
Sterling	235	25	24	156.67	23.48	15.18
Stonewall	448	237	129	75.93	57.98	20.37
Sutton	599	114	26	199.67	70.74	16.57
Swisher	503	242	65	72.18	54.05	13.13
Tarrant	37,613	16,655	7,384	183.30	101.44	58.22

See footnotes at end of table.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Taylor	$5,714	$1,837	$263	$130.16	$76.27	$8.36
Terrell	341	23	51	121.79	11.25	32.26
Terry	607	96	4	60.70	39.44	2.01
Throckmorton	816	92	50	148.36	25.67	9.13
Titus	1,013	3,090	103	63.30	166 41	5.79
Tom Green	4,095	1,038	250	103.41	68.25	11.63
Travis	8,972	3,692	2,914	110.49	63 52	49.98
Trinity	1,592	639	42	117.06	46.16	3.11
Tyler	1,008	908	----------	86 90	86.87	----------
Upshur	1,101	1,118	133	49.38	48.35	6 27
Upton	1,112	22	----------	161.16	88.23	----------
Uvalde	1,461	1,140	66	109.85	105.88	4.94
Val Verde	1,082	533	46	70.72	38.74	4.74
Van Zandt	1,946	1,437	107	59.69	44.77	4.15
Victoria	2,104	934	306	103 14	48.85	19.84
Walker	1,686	522	30	91.00	27.21	2.30
Waller	366	110	33	30 55	10 65	2.72
Ward	819	669	112	167.14	260.35	41.76
Washington	1,477	1,591	59	58 16	59.17	2.32
Webb	1,862	900	52	42.03	29.46	2.28
Wharton	3,110	1,232	152	111 41	49.07	6.75
Wheeler	1,733	406	60	102.54	54.66	8.84
Wichita	13,994	11,172	345	187.34	127.61	17.71
Wilbarger	2,607	1,940	179	101.70	121 92	12.77
Willacy [4]	3,806	94	----------	362.51	(3)	----------
Williamson	2,486	2,551	618	55 90	59.23	14.18
Wilson	751	313	82	42.43	18.03	4.54
Winkler	457	3	6	57.85	37.01	10.30
Wise	997	596	151	51.99	25.52	5.82
Wood	1,605	1,570	182	66.37	54.48	7.52
Yoakum	62	6	5	44.29	11 90	5.82
Young	2,892	749	129	135.77	55.99	8.08
Zapata	87	----------	23	30.35	----------	(3)
Zavala	1,337	157	40	115.26	45.84	17.94

[1] Exclusive of the schools in the cities of Beaumont, Dallas, El Paso, Galveston, Laredo, and Waco, data for which are tabulated with the city.
[2] Includes only the debt of school districts outside of cities, towns, and villages having a population of 2,500 and over. Debt on account of schools in cities, towns, and villages with a population of 2,500 and over is included with city, town, or village liabilities.
[3] Not computed.
[4] Unorganized in 1912.
[5] Unorganized in 1912 and 1922.
[6] Organized since 1912.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1931			1922	1912	1931	1922	1912
	Total	Real property and improvements	Personal property					
State total	$4,241,683	$2,991,658	$1,250,025	$3,382,110	$2,532,710	$713.73	$699.60	$607.07
Anderson	16,138	12,407	3,731	14,202	12,857	465 07	399.85	425.09
Andrews	3,089	2,058	1,030	2,353	2,016	4,610.00	6,722.53	1,618.41
Angelina	13,543	9,611	3,932	14,433	9,314	471.88	615.00	488.24
Aransas	2,830	2,433	397	2,654	2,848	1,286.36	1,286.08	1,275.81
Archer	12,195	9,452	2,743	7,877	6,441	1,172.60	1,499.28	822.66
Armstrong	4,651	3,193	1,458	4,499	4,819	1,367.94	1,578.64	1,524.53
Atascosa	11,317	9,416	1,901	10,972	7,841	698.58	818.97	717.21
Austin	16,898	12,137	4,761	12,204	9,251	895.97	636.37	522.85
Bailey	3,971	3,348	623	3,078	209	661.83	5,391 11	505.71
Bandera	2,765	2,089	676	2,696	2,568	730.71	673.86	521.91
Bastrop	12,907	9,357	3,550	13,381	13,147	540.31	495.88	518.26
Baylor	7,084	6,295	1,389	6,727	5,551	1,024.53	957.25	546.80
Bee	10,784	7,478	3,306	7,681	7,852	661.60	632.26	681.23
Bell	29,894	23,359	6,535	30,154	28,767	590.79	619.71	571.10
Bexar	191,577	148,244	43,333	143,930	99,431	622.00	644.50	731.09
Blanco	3,098	2,105	993	3,392	3,069	806.35	834.78	711.81
Borden	2,193	1,836	357	2,027	1,665	1,370.63	2,100.45	1,044.91
Bosque	11,540	8,793	2,747	12,811	11,569	732.70	710.18	592.05
Bowie	17,135	12,827	4,308	16,964	14,755	342 02	417.12	393.74
Brazoria	30,150	19,440	10,710	34,309	16,861	1,282.98	1,524.97	1,267.87
Brazos	10,839	7,945	2,894	9,825	9,324	406.40	431.62	492.32
Brewster	8,730	6,198	2,532	8,651	8,066	1,265.22	1,794.12	1,311.30
Briscoe	3,972	2,991	981	3,361	2,568	662.00	1,007.15	1,044.86
Brooks	5,183	3,919	1,264	4,503	5,421	849.07	987.47	(1)
Brown	16,359	12,627	3,732	12,001	11,505	601.43	553.51	456.86
Burleson	8,939	6,112	2,827	9,266	7,800	438 19	519.72	416.12
Burnet	6,951	4,884	2,067	7,828	7,945	662.00	824.10	733.05
Caldwell	20,339	8,706	11,633	13,528	11,670	625.82	532.64	466.29
Calhoun	5,250	4,122	1,128	4,726	3,848	954.55	950.07	953.24
Callahan	8,454	5,267	3,187	7,344	5,948	655.35	620.07	414.81
Cameron	51,935	44,158	7,777	23,514	15,115	669.78	586.83	(1)
Camp	3,235	2,355	880	3,475	2,882	321.47	302.14	207.56
Carson	15,753	4,980	10,767	4,253	3,143	1,853.29	1,279.95	1,178.76
Cass	6,600	4,901	1,699	6,803	5,930	219.78	221.79	203.59
Castro	5,770	5,122	648	4,537	3,266	1,109.62	2,298.16	1,406.43
Chambers	7,516	6,278	1,238	4,396	3,068	1,252.67	1,056 32	604.06
Cherokee	13,385	9,328	4,057	12,442	11,680	303.51	312.24	384.83
Childress	9,379	6,572	2,807	7,304	4,973	554.97	646.80	416.41
Clay	13,128	9,178	3,950	13,810	13,347	902.58	818 93	681.58
Cochran	5,878	5,395	483	991	469	2,555.65	14,571.47	5,934.00
Coke	3,750	2,775	975	3,280	3,154	694.44	719.87	427.29
Coleman	14,884	10,773	4,111	12,950	13,058	607.51	688.62	489.16
Collin	26,638	21,101	5,537	30,516	26,347	576.83	613.25	537.46
Collingsworth	7,160	4,937	2,229	5,806	3,770	465.32	571.17	578.19
Colorado	13,622	9,879	3,743	13,819	13,318	713.19	725.62	747.18
Comal	9,873	6,495	3,378	7,104	6,478	789.84	892.68	728.14
Comanche	12,763	9,014	3,749	15,717	11,538	692.51	610.40	404.22
Concho	5,338	3,838	1,500	5,071	4,534	967.25	867.22	542.81
Cooke	17,564	12,413	5,151	16,588	14,095	727.71	646.27	529.83
Coryell	8,783	6,501	2,282	9,909	9,158	439.17	481.02	419.46
Cottle	7,657	6,311	1,346	7,200	4,513	781.33	966.86	820.78
Crane	8,385	744	7,641	590	649	3,226.00	15,951.81	1,537.69
Crockett	6,074	3,225	2,849	3,382	2,836	2,169.29	2,179.22	2,188.04
Crosby	6,683	5,662	1,021	5,234	3,640	561.60	727.60	1,747.68
Culberson	4,055	2,488	1,567	3,752	4,341	3,110.23	4,113.80	(1)

See footnotes at end of table.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1931			1922	1912	1931	1922	1912
	Total	Real property and improvements	Personal property					
Dallam	$11,479	$8,433	$3,046	$9,879	$6,600	$1,366.55	$2,118.53	$1,255.67
Dallas	322,832	214,088	107,844	101,794	118,388	934.03	834.56	773.00
Dawson	6,063	5,465	1,198	3,384	2,743	438.36	702.15	895.60
Deaf Smith	8,869	7,461	1,408	7,880	7,419	1,385.78	2,103.01	1,499.41
Delta	6,606	5,514	1,092	7,073	5,487	502.82	435.90	376.72
Denton	20,823	16,528	4,295	19,502	18,858	634.42	595.62	585.43
De Witt	17,021	12,707	5,214	20,439	17,917	653.07	701.85	740.00
Dickens	5,432	4,300	1,132	4,821	3,857	596.92	731.41	1,036.16
Dimmit	7,406	6,430	1,066	5,008	5,215	797.45	868.06	1,234.41
Donley	7,433	4,817	2,616	6,371	5,434	701.23	728.65	890.02
Duval	8,831	6,900	1,931	7,684	4,263	684.57	931.32	467.45
Eastland	33,493	18,584	14,909	48,597	9,687	980.59	719.54	384.54
Ector	7,525	5,766	1,759	2,310	3,159	1,672.22	3,039.16	2,198.24
Edwards	5,038	2,667	2,371	4,722	1,670	1,799.29	2,068.44	1,172.83
Ellis	33,589	27,350	6,239	37,177	34,380	622.76	661.13	627.51
El Paso	94,465	70,687	23,778	75,140	40,716	691.01	657.09	(1)
Erath	11,815	8,883	2,962	12,834	12,487	569.36	452.15	386.86
Falls	19,123	14,156	4,967	19,091	18,162	487.83	525.01	498.98
Fannin	18,511	15,071	3,443	22,422	21,709	449.77	457.06	484.56
Fayette	18,671	13,348	5,323	19,215	18,634	606.20	640.31	625.39
Fisher	8,120	6,104	2,016	6,928	6,183	580.00	629.26	418.64
Floyd	12,738	10,632	2,106	10,491	6,145	987.44	917.15	1,119.50
Foard	5,364	4,408	956	5,148	4,078	812.73	1,084.56	576.16
Fort Bend	22,481	18,305	4,080	15,431	14,667	727.54	638.81	784.44
Franklin	2,654	2,045	609	2,709	2,485	312.46	300.89	260.41
Freestone	10,544	7,193	3,351	9,576	7,177	466.78	390.61	340.26
Frio	7,258	5,931	1,327	7,359	6,196	772.13	783.00	594.61
Gaines	4,318	3,365	953	3,998	2,923	1,392.90	3,926.90	1,778.04
Galveston	60,610	48,321	12,289	54,405	39,803	914.18	983.43	802.52
Garza	4,400	3,359	1,041	4,197	2,672	758.62	868.45	1,034.52
Gillespie	6,432	3,908	2,524	7,025	5,736	574.29	691.37	582.79
Glasscock	3,868	1,573	2,295	2,086	1,883	2,762.86	3,758.70	1,324.79
Goliad	8,777	6,456	2,321	9,365	8,389	860.49	1,001.79	804.36
Gonzales	12,974	10,159	2,815	14,126	15,173	457.85	495.03	540.83
Gray	27,610	4,062	23,548	3,883	3,286	1,100.00	778.77	754.38
Grayson	44,022	34,222	9,800	48,376	44,161	668.59	631.30	661.55
Gregg	6,283	4,048	2,235	5,266	4,384	398.21	301.91	297.72
Grimes	12,602	8,158	4,444	12,306	10,805	556.58	521.68	509.54
Guadalupe	21,424	17,703	3,721	13,360	12,643	736.22	469.72	485.18
Hale	16,008	12,703	3,305	10,247	7,827	730.00	952.58	825.67
Hall	9,500	7,151	2,349	8,310	5,710	527.78	700.74	548.26
Hamilton	9,779	7,046	2,733	9,824	10,700	723.14	669.30	678.68
Hansford	4,903	3,424	1,479	2,623	1,430	1,257.18	1,794.24	1,207.53
Hardeman	11,077	8,204	3,683	10,058	9,000	803.83	784.86	658.10
Hardin	13,096	8,169	4,927	18,203	10,057	939.72	1,085.88	686.95
Harris	341,788	252,746	89,042	177,088	123,076	870.08	804.09	935.27
Harrison	17,435	12,183	5,252	15,180	11,861	349.40	335.88	304.23
Hartley	5,238	3,319	1,939	4,998	5,209	2,100.83	4,566.33	3,261.89
Haskell	10,305	8,098	2,207	8,675	8,467	602.63	611.25	409.61
Hays	9,467	7,371	2,096	10,000	10,000	634.73	624.12	626.76
Hemphill	6,415	3,776	2,639	5,599	3,513	1,364.89	1,226.16	892.81
Henderson	11,134	6,742	4,392	9,206	6,761	359.16	302.47	335.00
Hidalgo	63,399	53,620	9,779	26,614	10,119	823.32	638.95	(1)
Hill	27,756	21,803	5,953	29,309	29,687	614.95	676.38	611.90
Hockley	7,541	6,871	670	3,314	1,193	691.83	24,189.81	7,142.65

See footnotes at end of table.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1931			1922	1912	1931	1922	1912
	Total	Real property and improvements	Personal property					
Hood	$3,685	$2,745	$940	$3,944	$3,972	$543.50	$450.32	$386.07
Hopkins	8,418	6,729	1,689	9,769	8,355	286.23	273.20	260 78
Houston	8,201	6,640	1,561	7,767	7,821	270.66	271.56	253.09
Howard	15,515	6,531	8,984	5,388	4,815	606 05	773.00	430.91
Hudspeth [2]	6,064	3,663	2,401	6,030	----------	1,443.81	6,268.60	--------
Hunt	23,105	18,880	4,225	25,159	24,421	471.38	494.04	504.81
Hutchinson	21,617	3,866	17,751	1,751	1,279	1,249.51	2,428.29	1,182.01
Irion	3,410	2,559	851	3,679	2,773	1,623.81	2,173.29	1,946.22
Jack	7,743	5,094	2,649	6,985	6,734	855.96	708.16	545.92
Jackson	10,171	7,251	2,923	9,127	9,436	926.59	731.80	1,431.01
Jasper	9,138	5,957	3,181	10,036	8,371	528.21	628 35	515.79
Jeff Davis	3,873	2,723	1,150	4,220	4,236	2,038.42	2,920.48	2,201.03
Jefferson	124,821	52,324	72,497	92,807	45,082	868 62	1,130.93	993.94
Jim Hogg [2]	4,316	3,190	1,156	2,097	----------	804.51	1,289.11	--------
Jim Wells	9,565	7,493	2,072	7,646	6,430	655.14	1,049.88	(1)
Johnson	22,249	17,453	4,796	23,367	22,122	667.80	614.69	638.10
Jones	13,679	11,163	2,516	13,386	13,464	556 06	599.65	450.27
Karnes	10,858	8,474	2,384	10,338	10,430	450.54	514.18	614.86
Kaufman	16,559	12,860	3,699	20,976	18,047	404.82	489.99	518.59
Kendall	4,372	3,093	1,279	4,191	3,693	874.40	864.71	703.75
Kenedy [2]	2,989	2,152	837	2,475	----------	4,263.01	2,390.15	--------
Kent	3,162	2,690	472	3,042	2,421	810.77	806.58	751.57
Kerr	6,309	4,338	1,971	5,202	3,949	578.81	905.81	695.76
Kimble	4,659	2,601	2,058	4,304	2,613	1,109.26	1,199.36	744 96
King	2,810	2,397	413	1,999	1,746	2,161.54	3,052.55	1,910.11
Kinney	5,267	3,199	2,068	4,718	4,608	1,316.75	1,230.62	1,242.18
Kleberg [2]	8,225	6,807	1,418	7,499	----------	618.42	956.82	--------
Knox	7,295	5,413	1,882	6,034	6,102	623.50	750.45	503.61
Lamar	24,614	19,019	4,595	30,530	25,085	507.20	525.30	551.84
Lamb	8,368	6,827	1,541	6,264	2,818	414.26	4,681.49	3,997.02
Lampasas	6,090	4,290	1,800	6,820	6,751	701.86	774.99	687.08
La Salle	4,890	4,027	863	4,356	4,554	555.68	900.22	821.80
Lavaca	17,031	13,303	3,728	18,085	17,011	618.19	610.57	643.92
Lee	6,515	4,701	1,814	6,817	6,318	486.56	478.79	481.13
Leon	7,513	5,114	2,399	6,830	6,959	371.93	364.77	419.67
Liberty	17,364	12,758	4,606	16,103	8,879	834.81	1,028.73	770.42
Limestone	23,337	15,418	7,919	50,282	14,828	574.80	1,510.75	420.23
Lipscomb	5,346	3,795	1,551	5,190	2,803	1,137.45	1,312.52	867.21
Live Oak	6,660	4,954	1,706	5,478	4,073	679.59	1,256.80	1,065.22
Llano	6,369	4,451	1,918	6,553	6,558	1,137.32	1,222.66	1,005.77
Loving	1,670	847	823	562	440	8,350.00	6,817.68	1,379.76
Lubbock	24,901	20,907	3,994	12,180	4,835	567.22	935.53	1,027.46
Lynn	6,430	4,879	1,551	4,942	2,863	469.34	892.94	1,265.01
McCulloch	9,925	7,123	2,802	8,882	7,901	689.24	808.01	479.66
McLennan	70,468	55,759	14,709	64,394	50,005	694.95	753.93	651.88
McMullen	2,781	1,946	835	2,971	2,109	1,986.43	3,120.68	1,806.69
Madison	4,657	3,488	1,169	4,663	3,583	378.62	376.77	347.22
Marion	3,605	2,639	966	3,085	3,093	347.60	362.55	352.63
Martin	4,116	3,089	1,027	2,300	2,524	623.54	2,085.10	1,297.46
Mason	6,086	4,009	2,077	6,040	4,304	1,086.79	1,252.12	752.50
Matagorda	28,221	14,428	13,793	20,047	15,063	1,576.59	1,189.41	939.08
Maverick	7,391	5,113	2,278	5,858	5,041	1,207.08	732.12	1,024.86
Medina	11,368	7,931	3,437	12,038	9,917	789.44	1,030.71	650.49
Menard	4,404	3,095	1,309	4,001	2,761	937.02	1,220.98	941.32
Midland	7,761	4,031	3,730	5,370	5,537	862.33	2,192.80	1,376.37

See footnotes at end of table.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1931			1922	1912	1931	1922	1912
	Total	Real property and improvements	Personal property					
Milam	$16,777	$13,694	$3,083	$18,358	$18,374	$442.40	$177.54	$199.55
Mills	5,344	3,946	1,398	5,574	6,217	614.40	618.02	604.03
Mitchell	8,877	5,985	2,892	6,330	6,355	580.20	810.92	580.98
Montague	12,656	9,115	3,541	13,174	12,016	660.58	593.44	476.31
Montgomery	10,125	6,867	3,258	10,016	10,865	694.06	597.76	692.99
Moore	5,595	4,236	1,359	1,360	2,194	3,291.18	2,369.02	3,255.59
Morris	2,628	2,069	559	2,579	2,626	262.07	250.62	235.34
Motley	5,791	4,579	1,212	6,115	3,329	793.29	1,344.62	1,203.67
Nacogdoches	13,093	9,570	3,523	12,372	9,219	427.88	430.69	325.78
Navarro	29,654	21,366	8,288	27,437	22,620	470.75	532.36	408.60
Newton	6,267	4,867	1,400	6,024	5,712	497.38	480.37	475.64
Nolan	11,203	8,718	2,485	8,373	8,300	538.61	770.45	557.58
Nueces	38,071	32,915	5,156	19,340	17,632	671.45	766.99	(1)
Ochiltree	6,583	5,185	1,398	5,097	1,533	1,151.91	2,023.37	753.18
Oldham	3,901	2,801	1,097	4,500	3,668	2,600.67	6,431.51	3,800.28
Orange	13,361	9,758	3,603	14,372	7,473	881.07	851.22	698.16
Palo Pinto	14,770	10,685	4,085	16,496	10,440	840.35	674.95	477.83
Panola	7,687	5,488	2,199	6,051	4,831	313.76	273.85	236.53
Parker	12,187	8,717	3,470	13,893	12,887	619.60	594.16	480.39
Parmer	6,871	6,009	862	6,298	4,793	1,011.06	3,627.90	2,337.97
Pecos	52,772	6,673	46,099	8,637	7,166	6,208.47	2,000.81	3,129.20
Polk	9,207	6,738	2,469	9,218	7,695	520.17	549.19	417.32
Potter	40,977	29,899	11,078	17,653	12,404	801.90	991.01	781.62
Presidio	7,204	5,377	1,827	7,181	5,362	709.47	512.93	937.34
Rains	2,404	2,034	430	3,048	2,569	346.36	361.32	367.06
Randall	7,510	5,950	1,560	4,933	5,171	975.32	1,300.09	1,269.22
Reagan	14,926	1,562	13,364	1,724	1,371	4,264.57	4,572.16	2,905.50
Real 2	1,846	1,162	684	1,670	----------	802.61	1,147.03	-------
Red River	12,174	9,704	2,470	14,060	11,075	393.69	372.05	419.23
Reeves	7,220	4,719	2,501	6,044	8,676	1,077.61	1,351.61	1,662.78
Refugio	11,102	8,811	2,291	6,145	4,113	1,337.59	1,406.80	1,287.02
Roberts	3,295	2,117	1,178	3,532	2,320	2,201.50	2,204.60	2,205.28
Robertson	14,221	9,048	5,173	12,166	11,646	522.06	433.63	424.19
Rockwall	3,851	3,103	748	4,630	5,011	502.87	530.76	620.82
Runnels	11,301	8,416	2,885	11,285	10,287	500.04	660.95	397.38
Rusk	12,295	9,798	2,497	7,215	5,670	377.15	219.23	208.30
Sabine	4,071	2,930	1,141	5,018	4,697	339.31	378.58	505.52
San Augustine	4,529	3,413	1,116	4,779	4,472	363.16	332.47	367.12
San Jacinto	4,166	3,320	846	4,822	3,385	429.00	434.34	354.74
San Patricio	13,337	9,456	3,881	8,184	6,808	612.96	658.13	764.21
San Saba	8,710	6,616	2,094	9,314	9,153	845.63	927.25	735.84
Schleicher	5,507	3,986	1,521	3,552	3,334	1,619.71	1,919.10	1,425.22
Scurry	6,685	5,370	1,315	6,569	6,474	626.38	729.66	493.41
Shackelford	8,218	5,864	2,354	5,385	3,486	1,174.00	1,014.65	731.30
Shelby	8,228	5,902	2,326	7,135	7,126	285.69	257.28	251.27
Sherman	4,377	3,545	832	3,089	3,221	1,750.80	2,061.84	1,801.65
Smith	18,020	13,928	4,092	14,501	13,091	332.47	301.71	303.27
Somervell	1,407	1,257	210	1,523	1,232	486.41	427.31	302.78
Starr	4,131	3,117	1,014	3,117	1,833	350.22	281.11	(1)
Stephens	17,584	9,436	8,148	33,690	4,676	1,046.67	1,945.96	551.96
Sterling	2,430	1,441	989	2,348	1,995	1,620.00	2,229.55	1,237.64
Stonewall	4,676	3,722	954	4,889	4,500	792.54	1,196.42	710.13
Sutton	4,690	2,823	1,867	3,875	2,893	1,563.33	2,412.52	1,844.17
Swisher	6,823	5,259	1,564	5,459	4,077	874.74	1,217.61	951.17
Tarrant	177,438	134,601	42,837	132,855	93,276	804.71	809.16	735.45

See footnotes at end of table.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1931			1922	1912	1931	1922	1912
	Total	Real property and improvements	Personal property					
Taylor	$24,138	$18,408	$5,730	$16,370	$13,942	$519.84	$679.81	$443.68
Terrell	5,343	3,309	2,034	4,878	3,758	1,908.21	2,978.16	2,376.77
Terry	5,191	4,465	726	3,369	1,953	519.10	1,386.00	1,008.54
Throckmorton	5,644	4,180	1,464	4,658	3,978	1,026.18	1,297 77	726.49
Titus	4,691	3,930	761	5,207	4,623	293.13	280.47	260.24
Tom Green	27,690	20,822	6,874	12,901	10,293	699.39	848.18	478.17
Travis	50,223	40,763	9,460	43,356	36,193	618.51	745.86	620.85
Trinity	5,554	4,162	1,392	5,855	6,333	408.38	426.15	474.44
Tyler	6,444	4,604	1,840	6,896	5,296	555.52	659.38	516.65
Upshur	5,220	4,120	1,100	6,207	5,393	234.11	268.49	254.86
Upton	9,775	2,479	7,296	2,030	1,972	1,416.67	8,022.36	3,047.73
Uvalde	10,672	6,576	4,096	9,955	8,652	802.41	924.41	646.99
Val Verde	15,017	8,226	6,791	12,547	8,670	981.50	911.90	893.71
Van Zandt	25,032	22,244	2,788	10,419	8,662	767.85	324.53	336.98
Victoria	14,912	9,356	5,556	14,385	11,644	730.98	752.55	755.35
Walker	7,216	5,827	1,389	8,047	5,593	389.46	419.14	346.48
Waller	5,838	4,207	1,631	5,870	5,173	582.98	570.34	426.15
Ward	7,108	3,792	3,316	3,796	4,687	1,450.61	1,419.96	1,739.86
Washington	12,350	8,513	3,837	11,630	10,857	486.34	432.38	424.74
Webb	22,772	17,310	5,462	15,110	7,692	514.04	489.61	338.65
Wharton	32,255	13,745	18,510	15,807	15,714	1,054.08	620.70	699.04
Wheeler	9,409	5,653	3,756	4,573	3,635	556.75	575.44	537.68
Wichita	53,762	41,322	12,440	74,102	15,851	719.71	846.48	815.61
Wilbarger	22,853	18,404	4,449	15,879	10,751	872.25	907.90	766.38
Willacy	9,132	8,093	1,039	4,483	2,250	869.89	(1)	(1)
Williamson	27,702	20,996	6,706	31,423	31,013	625.27	728.84	711.08
Wilson	10,072	7,458	2,614	10,021	10,203	569.04	577.76	564.52
Winkler	13,051	986	12,069	867	1,230	1,652.41	10,607.81	2,180.98
Wise	11,914	8,625	3,319	14,036	12,943	622.80	600.80	480.35
Wood	7,982	5,610	2,372	8,543	8,005	330.07	296.54	333.46
Yoakum	2,171	1,919	252	1,707	1,414	1,550.71	3,387.54	1,994.81
Young	15,052	11,466	3,586	18,547	7,607	706.67	1,386.29	476.39
Zapata	3,323	2,756	567	1,666	1,210	1,159.05	568.88	(1)
Zavala	6,518	5,203	1,315	4,796	4,645	561.90	1,401.95	2,069.16

[1] Not computed.
[2] Organized since 1912.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX								AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1931						1922	1912	1931	1922	1912
	Total	State	County	Cities, towns, and villages	School districts	Other civil divisions					
State total	$175,049	$31,389	$42,258	$46,525	$39,995	$15,482	$109,234	$32,965	$4.14	$3.23	$1.30
Anderson	835	119	252	164	159	141	470	172	5.17	3.31	1.34
Andrews	118	27	65	-------	26	-------	29	16	3.20	1.23	.78
Angelina	502	100	184	89	126	3	453	80	3.71	3.14	.86
Aransas	113	21	66	13	10	3	72	36	3.99	2.71	1.26
Archer	452	90	196	22	129	15	157	66	3.71	1.99	1.02
Armstrong	136	34	39	7	53	3	120	52	2.92	2.67	1.08
Atascosa	349	84	84	21	90	70	231	64	3.08	2.11	.82
Austin	365	125	69	10	68	93	198	54	2.16	1.62	.58
Bailey	164	29	42	6	81	6	59	3	4.13	1.92	1.44
Bandera	56	20	18	-------	13	5	43	20	2.03	1.59	.78
Bastrop	362	95	90	51	74	52	303	107	2.80	2.20	.81
Baylor	263	57	138	-------	68	-------	199	55	3.42	2.96	.99
Bee	323	80	144	35	64	-------	233	92	3.00	3.03	1.17
Bell	1,053	221	200	216	302	24	989	315	3.52	3.28	1.10
Bexar	10,680	1,418	1,399	4,975	2,823	65	6,009	1,053	5.57	4.17	1.96
Blanco	69	23	35	-------	9	2	63	19	2.23	1.86	.62
Borden	39	16	16	-------	7	-------	30	18	1.78	1.48	1.09
Bosque	283	85	63	20	90	10	260	109	2.45	2.03	.86
Bowie	817	127	96	310	204	80	625	171	4.77	3.68	1.16
Brazoria	1,139	223	181	41	316	379	817	159	3.78	2.38	.94
Brazos	387	80	141	55	108	3	283	113	3.57	2.88	1.21
Brewster	232	65	88	30	49	-------	145	60	2.66	1.68	.74
Briscoe	138	29	18	13	63	15	97	25	3.47	2.88	.97
Brooks	127	38	62	-------	27	-------	106	54	2.45	2.35	1.00
Brown	332	121	213	100	188	120	376	127	5.09	3.13	1.10
Burleson	275	66	85	43	65	16	228	74	3.08	2.46	.95
Burnet	164	51	39	9	45	20	160	58	2.36	2.04	.73
Caldwell	772	150	252	75	159	136	317	105	3.80	2.34	.90
Calhoun	207	39	78	13	34	43	136	47	3.91	2.88	1.22
Callahan	256	63	67	26	80	20	179	54	3.03	2.44	.91
Cameron	3,233	384	779	549	759	762	1,308	179	6.23	5.56	1.18
Camp	162	24	70	35	33	-------	137	36	5.01	3.94	1.25
Carson	556	117	189	47	203	-------	130	35	3.53	3.06	1.11
Cass	267	49	52	16	68	82	206	52	4.05	3.03	.88
Castro	137	43	42	11	41	-------	78	24	2.37	1.72	.73
Chambers	204	56	37	-------	47	64	115	36	2.71	2.02	1.17
Cherokee	616	99	114	105	183	115	386	112	4.60	3.10	.96
Childress	405	69	118	91	127	-------	223	63	4.32	3.05	1.27
Clay	309	97	94	19	100	53	301	94	2.81	2.18	.70
Cochran	120	44	47	-------	29	-------	12	2	2.01	1.21	.43
Coke	108	28	31	7	35	7	78	32	2.88	2.38	1.01
Coleman	479	110	60	67	162	80	357	122	3.22	2.76	.93
Collin	918	197	112	100	234	269	1,067	249	3.45	3.50	.95
Collingsworth	230	53	72	24	90	-------	146	37	3.34	2.51	.98
Colorado	393	101	98	47	85	62	270	93	2.89	1.95	.70
Comal	278	73	78	79	48	-------	165	70	2.82	2.30	1.08
Comanche	339	94	60	50	112	23	392	114	2.66	2.49	.99
Concho	151	39	38	4	55	15	103	39	2.83	2.03	.86
Cooke	550	130	109	145	151	15	462	183	3.13	2.79	1.30
Coryell	219	65	59	14	81	-------	214	101	2.49	2.16	1.10

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX								AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1931						1922	1912	1931	1922	1912
	Total	State	County	Cities, towns, and villages	School districts	Other civil divisions					
Cottle	$295	$57	$136	$18	$84	-------	$200	$50	$3.85	$2.74	$1.11
Crane	210	62	94	-------	54	-------	6	4	2.50	1.02	.62
Crockett	197	45	112	-------	40	-------	63	38	3.24	1.86	1.34
Crosby	269	50	52	36	116	$15	165	26	4.03	3.15	.71
Culberson	92	30	44	-------	18	-------	71	43	2.27	1.89	.99
Dallam	310	85	92	44	119	-------	270	74	2.96	2.73	1.12
Dallas	16,374	2,380	2,906	7,407	460	3,203	8,350	2,874	5.07	4.35	2.43
Dawson	222	49	49	28	96	-------	113	24	3.33	3.34	.87
Deaf Smith	248	66	71	28	83	-------	185	74	2.80	2.35	1.00
Delta	203	49	94	20	61	39	279	52	3.98	3.94	.95
Denton	647	154	119	87	187	100	613	183	3.11	3.14	.97
De Witt	506	133	93	85	120	75	418	168	2.82	2.05	.94
Dickens	230	40	96	15	78	1	170	47	4.23	3.53	1.22
Dimmit	242	55	105	26	56	-------	95	44	3.23	1.90	.84
Donley	244	55	55	34	98	2	220	57	3.28	3.59	1.05
Duval	408	65	276	-------	67	-------	219	35	4.62	2.85	.82
Eastland	1,494	248	623	302	321	-------	1,796	97	4.46	3.70	1.00
Ector	240	56	96	16	72	-------	48	22	3.19	2.08	.70
Edwards	126	37	61	6	22	-------	110	45	2.50	2.33	.96
Ellis	1,158	219	117	177	202	323	1,098	295	3.45	2.95	.80
El Paso	4,519	699	973	2,580	183	84	3,158	842	4.78	4.19	2.07
Erath	366	88	69	82	106	21	305	143	3.09	2.38	1.15
Falls	556	142	122	96	121	75	492	187	2.91	2.58	1.03
Fannin	612	137	118	94	152	111	600	197	3.31	2.68	.91
Fayette	399	138	69	48	69	75	352	130	2.14	1.83	.70
Fisher	353	60	179	16	98	-------	206	81	4.35	2.97	1.25
Floyd	336	94	71	41	130	-------	283	61	2.64	2.70	.99
Foard	220	40	88	40	52	-------	160	49	4.10	3.11	1.20
Fort Bend	621	166	130	30	165	130	393	118	2.76	2.55	.80
Franklin	113	20	54	10	22	7	109	32	4.26	3.89	1.29
Freestone	358	78	153	30	97	-------	268	74	3.40	2.80	1.03
Frio	246	54	98	16	66	12	189	53	3.39	2.57	.86
Gaines	125	32	45	7	41	-------	73	18	2.89	1.83	.62
Galveston	2,892	449	667	1,648	125	3	2,143	1,048	4.77	3.93	2.63
Garza	149	33	42	13	59	2	115	28	3.39	2.74	1.05
Gillespie	150	48	67	12	23	-------	149	32	2.33	2.12	.56
Glasscock	91	20	29	-------	33	-------	34	17	2.35	1.63	.90
Goliad	179	65	79	11	24	-------	151	64	2.04	1.61	.76
Gonzales	341	96	91	39	65	50	332	128	2.63	2.35	.84
Gray	1,006	204	331	97	374	-------	128	44	3.64	3.30	1.34
Grayson	1,475	326	409	348	392	-------	1,325	580	3.35	2.74	1.31
Gregg	247	46	95	56	50	-------	230	75	3.03	4.54	1.71
Grimes	423	93	189	44	97	-------	319	93	3.36	2.59	.86
Guadalupe	467	159	193	37	78	-------	268	116	2.18	2.01	.92
Hale	622	118	144	135	225	-------	304	95	3.39	3.55	1.21
Hall	453	70	86	68	147	92	236	70	4.77	2.84	1.22
Hamilton	232	72	50	32	78	-------	188	101	2.37	1.91	.94
Hansford	183	36	61	20	50	16	66	12	3.73	2.52	.84
Hardeman	402	89	144	50	119	-------	259	97	3.36	2.58	1.08
Hardin	453	97	85	-------	185	86	427	126	3.46	2.35	1.18
Harris	18,772	2,529	3,384	6,064	5,099	1,696	8,150	2,669	5.49	4.60	2.15
Harrison	612	129	216	167	100	-------	501	212	3.51	3.30	1.79
Hartley	106	39	45	1	15	6	102	37	2.02	2.04	.71
Haskell	376	76	160	28	112	-------	224	80	3.65	2.58	.94
Hays	339	70	95	57	112	5	276	110	3.58	2.76	1.10

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX								AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1931						1922	1912	1931	1922	1912
	Total	State	County	Cities, towns, and villages	School districts	Other civil divisions					
Hemphill	$204	$47	$74	$22	$61	-------	$170	$50	$3.18	$3.04	$1.42
Henderson	503	82	106	59	106	$150	310	76	4.52	3.37	1.12
Hidalgo	4,907	469	888	553	1,073	1,924	1,112	107	7.71	4.18	1.06
Hill	844	205	89	113	254	183	789	261	3.01	2.69	.88
Hockley	300	56	72	13	159	-------	60	6	3.98	1.81	.50
Hood	119	27	28	7	36	21	102	42	3.23	2.59	1.06
Hopkins	345	62	153	59	70	1	332	98	4.10	3.40	1.17
Houston	383	61	66	39	80	137	219	90	4.67	3.21	1.15
Howard	512	115	116	115	166	-------	168	69	3.30	3.12	1.43
Hudspeth [1]	200	45	64	-------	25	156	125	-------	4.78	2.07	------
Hunt	941	171	289	256	225	-------	857	303	4.07	3.41	1.24
Hutchinson	901	160	411	78	252	-------	39	12	4.17	2.23	.91
Irion	88	25	26	1	36	-------	70	29	2.58	1.90	1.05
Jack	233	57	82	17	77	-------	171	61	3.01	2.45	.91
Jackson	338	75	107	19	81	56	261	91	3.32	2.86	.96
Jasper	340	68	78	25	111	58	279	103	3.72	2.78	1.23
Jeff Davis	86	29	36	-------	21	-------	66	37	2.22	1.56	.87
Jefferson	5,543	924	774	2,440	1,125	280	3,288	875	4.44	3.54	1.92
Jim Hogg [1]	95	32	41	-------	22	-------	49	-------	2.19	1.82	------
Jim Wells	330	71	128	34	94	3	173	69	3.45	2.26	1.07
Johnson	883	165	267	214	220	17	826	296	3.97	3.53	1.34
Jones	556	101	96	106	183	70	440	152	4.06	3.29	1.13
Karnes	357	80	84	33	80	80	208	80	3.29	2.59	.77
Kaufman	606	123	71	126	146	140	758	223	3.66	3.61	1.20
Kendall	99	32	19	8	18	22	84	39	2.26	2.00	1.06
Kenedy [1]	33	22	11	-------	-------	-------	30	-------	1.10	1.58	------
Kent	105	21	25	4	27	25	83	29	3.32	2.73	1.20
Kerr	222	47	61	47	50	17	127	38	3.52	2.40	.96
Kimble	137	35	41	13	36	12	88	22	2.94	2.00	.84
King	66	21	27	-------	18	-------	39	16	2.35	1.95	.92
Kinney	110	39	50	11	10	-------	97	42	2.20	2.06	.91
Kleberg [1]	234	61	91	14	68	-------	248	-------	2.81	3.31	------
Knox	203	54	73	32	99	35	213	53	4.02	3.07	.87
Lamar	921	182	283	222	209	25	987	258	3.74	3.23	1.00
Lamb	433	62	71	48	247	5	134	15	5.17	2.14	.53
Lampasas	173	45	43	42	43	-------	140	70	2.84	2.05	1.04
La Salle	152	36	51	6	32	27	90	43	3.11	2.07	.94
Lavaca	412	126	90	65	56	75	350	130	2.42	1.94	.76
Lee	161	48	48	17	36	12	137	51	2.47	2.01	.81
Leon	259	56	128	2	73	-------	158	68	3.45	2.31	.98
Liberty	666	128	304	28	190	16	500	97	3.84	3.11	1.09
Limestone	935	173	198	110	267	181	1,043	184	4.01	3.27	1.04
Lipscomb	157	39	21	22	63	12	140	34	2.94	2.87	1.21
Live Oak	221	49	110	-------	62	-------	128	27	3.32	2.34	.66
Llano	131	47	41	17	26	-------	118	45	2.06	1.80	.69
Loving	28	12	13	-------	3	-------	6	3	1.68	1.07	.68
Lubbock	1,071	184	179	284	424	-------	415	73	4.30	3.41	1.51
Lynn	223	48	51	19	105	-------	136	25	3.47	2.75	.87
McCulloch	295	73	79	43	92	8	216	89	2.97	2.43	1.13
McLennan	3,008	521	677	1,545	265	-------	2,165	935	4.27	3.36	1.85

[1] Organized since 1912.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912--Continued

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX								AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1931						1922	1912	1931	1922	1912
	Total	State	County	Cities, towns, and villages	School districts	Other civil divisions					
McMullen	$74	$21	$46	.....	$7	.....	$51	$14	$2.66	$1.72	$0.66
Madison	183	34	102	$5	42	.....	98	28	3.93	2.10	.78
Marion	140	27	86	18	18	.....	164	51	4.13	4.12	1.38
Martin	119	30	29	8	49	$3	42	16	2.89	1.76	.63
Mason	119	45	39	.....	31	4	113	33	1.96	1.87	.77
Matagorda	1,037	209	471	48	152	157	562	153	3.67	2.72	1.02
Maverick	215	55	78	42	40	.....	144	42	2.91	2.46	.74
Medina	397	84	114	7	43	149	252	56	3.49	2.09	.56
Menard	126	33	55	11	27	.....	68	25	2.86	1.70	.91
Midland	390	57	116	97	120	.....	98	31	5.03	1.82	.56
Milam	556	124	138	67	125	102	462	171	3.31	2.52	.93
Mills	125	40	32	11	42	.....	116	50	2.34	2.08	.80
Mitchell	315	66	89	62	98	.....	186	68	3.55	2.94	1.07
Montague	405	94	82	43	145	41	345	149	3.20	2.62	1.24
Montgomery	322	75	148	13	86	.....	285	116	3.18	2.68	1.07
Moore	128	41	48	.....	30	.....	37	12	2.29	2.72	.55
Morris	113	19	38	8	28	20	81	33	4.30	3.14	1.26
Motley	201	43	76	11	71	.....	135	32	3.47	2.21	.96
Nacogdoches	435	97	156	67	115	.....	364	82	3.32	2.04	.89
Navarro	1,262	219	148	229	370	296	826	303	4.26	3.01	1.34
Newton	198	46	43	.....	64	45	175	72	3.16	2.01	1.20
Nolan	542	83	126	168	163	2	204	104	4.84	3.51	1.24
Nueces	2,169	282	723	512	415	237	840	273	5.70	4.37	1.60
Ochiltree	246	49	59	37	101	.....	165	21	3.74	3.24	1.37
Oldham	96	29	34	2	31	.....	95	21	2.46	2.08	.57
Orange	727	99	279	103	172	74	799	119	5.44	5.56	1.59
Palo Pinto	455	109	89	125	132	.....	467	125	3.08	2.83	1.20
Panola	205	57	81	12	55	.....	144	44	2.67	2.38	.91
Parker	436	90	122	97	127	.....	419	144	3.58	3.02	1.12
Parmer	221	51	48	7	115	.....	143	35	3.22	2.27	.73
Pecos	1,101	391	443	25	232	10	164	48	2.09	1.90	.67
Polk	290	68	127	16	70	9	252	59	3.15	2.73	.77
Potter	1,952	303	307	636	706	.....	775	173	4.76	4.39	1.39
Presidio	216	53	90	23	50	.....	119	52	3.00	1.66	.97
Rains	76	18	39	.....	19	.....	77	24	3.08	2.53	.93
Randall	241	56	89	21	75	.....	126	53	3.21	2.55	1.02
Reagan	337	111	127	7	92	.....	33	12	2.26	1.01	.88
Real [1]	55	14	10	.....	21	10	36	.....	2.98	2.15	.....
Red River	365	90	73	33	89	80	389	83	3.00	2.77	.69
Reeves	182	54	32	24	51	21	169	83	2.52	2.80	.96
Refugio	375	82	222	9	59	3	141	29	3.38	2.29	.71
Roberts	86	25	27	4	30	.....	78	19	2.61	2.21	.82
Robertson	412	105	114	35	103	55	317	128	2.90	2.61	1.10
Rockwall	145	28	69	11	37	.....	175	45	3.77	3.78	.90
Runnels	447	84	76	111	136	40	291	116	3.96	2.58	1.13
Rusk	429	91	198	48	92	.....	250	58	3.49	3.47	1.02
Sabine	173	30	73	7	35	28	183	58	4.25	3.65	1.23
San Augustine	175	33	43	14	35	50	146	51	3.86	3.06	1.14
San Jacinto	208	31	137	.....	40	.....	124	33	4.99	2.87	.97
San Patricio	511	99	99	48	166	99	236	93	3.83	2.88	1.37

[1] Organized since 1912.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX								AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1931						1922	1912	1931	1922	1912
	Total	State	County	Cities, towns, and villages	School districts	Other civil divisions					
San Saba	$221	$64	$64	$18	$75	-------	$181	$90	$2.54	$1.94	$0.98
Schleicher	116	40	36	5	35	-------	66	23	2.11	1.86	.69
Scurry	235	49	74	22	90	-------	166	65	3.52	2.53	1.00
Shackelford	296	61	94	24	97	$20	141	35	3.60	2.62	1.00
Shelby	335	61	78	40	86	70	301	87	4.07	4.22	1.22
Sherman	121	32	35	6	48	-------	76	21	2.76	2.46	.75
Smith	1,089	133	252	422	239	43	636	218	6.01	4.39	1.67
Somervell	55	11	27	2	15	-------	37	13	3.75	2.43	1.06
Starr	128	30	68	10	20	-------	66	10	3.10	2.12	1.04
Stephens	768	130	327	117	194	-------	1,066	28	4.37	3.16	.60
Sterling	70	18	29	-------	23	-------	56	20	2.88	2.39	1.00
Stonewall	139	35	52	5	44	3	128	51	2.97	2.62	1.13
Sutton	147	35	66	10	36	-------	81	25	3.13	2.09	.86
Swisher	232	51	60	29	92	-------	164	65	3.40	3.00	1.39
Tarrant	8,639	1,313	1,508	3,233	2,178	407	5,684	1,803	1 87	4.28	1.93
Taylor	1,286	179	241	545	314	7	591	176	5.33	3.61	1.20
Terrell	113	40	43	-------	30	-------	99	29	2.11	2.03	.77
Terry	147	38	49	6	54	-------	71	15	2.83	2.11	.77
Throckmorton	184	42	80	5	57	-------	103	32	3.26	2.21	.80
Titus	186	35	96	20	35	-------	221	59	3.97	4.30	1.28
Tom Green	1,161	205	224	355	377	-------	503	170	4.19	3.90	1.65
Travis	2,123	372	462	817	464	18	1,455	600	4.23	3.36	1.68
Trinity	262	41	144	19	58	-------	161	53	4.72	2.79	.84
Tyler	210	48	93	1	40	28	224	44	3.40	3.25	.83
Upshur	219	39	107	17	48	8	213	55	4.20	3.43	1.02
Upton	387	72	149	19	147	-------	33	14	3.96	1.63	.71
Uvalde	355	79	78	57	86	55	254	67	3.33	2.55	.77
Val Verde	341	111	53	79	98	-------	267	77	2.27	2.13	.89
Van Zandt	641	185	238	31	187	-------	368	77	2.56	3.53	.89
Victoria	469	110	149	90	98	22	404	155	3 15	2 81	1.33
Walker	320	53	170	30	67	-------	196	56	4.43	2.44	1 00
Waller	140	43	38	-------	27	32	116	50	2.40	1.98	.97
Ward	220	53	53	12	61	41	117	36	3.10	3.08	.77
Washington	372	92	185	30	55	[1]	331	115	3.01	2.87	1.06
Webb	857	169	262	410	16	-------	442	136	3.76	2.93	1.77
Wharton	1,050	239	458	76	214	69	427	146	3.27	2.70	.93
Wheeler	402	70	151	40	138	-------	142	40	4.27	3.11	1.10
Wichita	2,815	398	467	704	800	396	2,619	233	5.24	3.53	1.47
Wilbarger	815	169	286	82	278	-------	497	121	3.57	3.13	1.15
Willacy	734	68	173	33	150	310	94	19	8.04	2.10	.84
Williamson	855	206	250	141	228	30	844	263	3.08	2.69	.85
Wilson	285	75	87	13	66	44	206	94	2 83	2.00	.92
Winkler	593	97	248	6	242	-------	11	9	4.54	1.27	.73
Wise	346	88	84	24	99	51	326	103	2.90	2.32	.80
Wood	318	59	144	28	87	-------	288	82	3.08	3.37	1.02
Yoakum	52	16	19	-------	17	-------	31	12	2.40	1.82	.85
Young	654	111	196	184	163	-------	476	72	4.34	2.57	.95
Zapata	56	25	31	-------	-------	-------	38	11	1.69	2.28	.91
Zavala	228	48	85	31	29	35	80	27	3.50	1.67	.58

[1] Organized since 1912.

UTAH

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Utah relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 29 counties, the 143 cities and towns, the 40 school districts, and the 34 other civil divisions (drainage districts, irrigation districts, and water-conservation districts), or a total of 247 political units that have power to levy taxes or incur debt.

The data for Utah were compiled largely from reports on file in the office of the State auditor, Salt Lake City, Utah, and reports received through correspondence.

Fiscal year.—For Utah the fiscal year reported for the State government is that ending June 30, 1932, while the statistics for the counties, the cities and towns, the school districts, and the other civil divisions are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Utah on January 1, 1932, was 514,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1932.—The following statement discloses that for Utah the aggregate of governmental costs, including those for capital outlays, is in excess of the revenue receipts. This excess of governmental costs over revenue receipts was 3.8 percent for the counties, and 28.9 percent for the cities and towns.

For the State government, for school districts, and for other civil divisions the revenue receipts were in excess of governmental costs, the percent of excess being 3.8 for the State, 0.8 for the school districts, and 16.2 for other civil divisions.

Although the aggregate of governmental costs, including those for capital outlays, is $1,513,413 more than the revenue receipts, the revenue receipts exceed governmental costs, exclusive of capital outlays, by $6,086,497.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING-FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Per-cent of total	Total	Per-cent of total	Total	Per-cent of total	Total	Per-cent of total
Total	$34,923,617	100.0	$36,437,030	100.0	$16,140,913	100.0	$19,676,378	100.0
State government	14,322,853	41.0	13,799,557	37.9	5,694,744	12.3	5,124,384	26.0
Counties	4,400,995	12.6	4,569,118	12.5	4,116,606	8.9	4,229,614	21.5
Cities and towns	6,778,202	19.4	8,733,723	24.0	18,678,594	40.5	3,701,897	19.3
School districts	9,298,517	26.6	9,228,698	25.3	11,598,280	25.1	6,530,483	33.2
Other civil divisions	123,050	.4	105,934	.3	6,061,689	13.1		

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Utah and all subdivisions of the State amounted to $34,923,617, or an average of $67.95 for each person in the State. Of this amount $14,322,853 was for the State; $4,400,995 for the counties; $6,778,202 for the cities and towns; $9,298,517 for the school districts; and $123,050 for the other civil divisions. The revenues collected include $17,436,989, general property taxes; $639,336, special taxes; $4,318,664, licenses and permits; $1,347,366, special assessments; $6,061,223, subventions, donations, and pension assessments; $956,728, interest, rents, and highway privileges; $1,887,407, earnings of public-service enterprises; $2,099,901, earnings of general departments; and $176,003, fines, forfeits, and escheats. Of the $6,061,223 classified as subventions, donations, and pension assessments, $2,703,432 represents subventions by the Federal Government to the State, principally for highways.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities and towns having a population of 2,500 and over.

General property taxes of the State, the counties, and the cities and towns having a population of 2,500 and over amounted to $5,802,000 in 1912, $9,393,000 in 1922, and $11,219,471 in 1932, this being an increase of 19.4 percent from 1922 to 1932, and of 93.4 percent from 1912 to 1932. Special taxes amounted to $317,000 in 1912, $352,000 in 1922, and $639,336 in 1932. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to $593,000 in 1912, $1,204,000 in 1922, and $4,272,901 in 1932. Special assessments amounted to $681,000 in 1912, $2,093,000 in 1922, and $1,199,812 in 1932.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Utah and all subdivisions of the State for 1932 amounted to $36,437,030, or an average expenditure of $70.89 per person. Of the total amount expended, $13,799,557 was disbursed by the State government; $4,569,118 by the counties; $8,733,723 by the cities and towns; $9,228,698 by the school districts; and $105,934 by the other civil divisions. The total comprises $25,409,042 for operation and maintenance of general departments; $1,142,934 for operation and maintenance of public-service enterprises; $2,285,144 for interest on debt; and $7,599,910 for outlays or permanent improvements.

Payments for operation and maintenance of general departments for the government of the cities and towns are not shown by departments in tables 3 and 4 for the reason that, for the most part, the reports secured for the cities and towns did not admit of this distribution. Payments for operation and maintenance of general departments for the government of the State, the counties, the school districts, and the other civil divisions are shown by departments in table 3. Expenditures for maintenance of schools other than schools of the State government may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data for Utah were limited to the State, counties, and cities and towns having a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1932 the payments for operation and maintenance of general departments and public-service enterprises of the State, counties, and cities and towns having a population of 2,500 and over increased from $6,805,000 to $17,589,500, or 158.5 percent; interest payments, from $586,000 to $1,534,093, or 161.8 percent; and outlay payments, from $1,740,000 to $6,944,327, or 299.1 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking-fund assets of the State government, and of the counties, the cities and towns, the school districts, and the other civil divisions, by counties.

Table 6 presents for the individual cities and towns, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking-fund assets, for the year 1932. The aggregate debt of the cities and towns in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1932, 1922, and 1912, covering the gross debt less sinking-fund assets—total and per capita—of the government of the State, the counties, the cities and towns, the school districts, and the other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all minor civil divisions of the county.

For 1932 the combined gross debt of Utah and all subdivisions of the State less sinking-fund assets set aside to meet such debt was $46,149,913, or an average per capita of $89.78. In 1922 the average per capita was $106.85, and in 1912, $37.77.

Of the total debt reported for 1932, $5,694,744 was for the State government; $4,116,606 for the counties; $18,678,594 for the cities and towns; $11,598,280 for the school districts; and $6,061,689 for the other civil divisions.

The gross debt of the State government, less sinking-fund assets, decreased 42 percent from 1922 to 1932 and increased 298.2 percent fom 1912 to 1932. Similar debt for all minor civil divisions combined increased 0.6 percent from 1922 to 1932 and 191.9 percent from 1912 to 1932.

ASSESSED VALUATIONS

All property is assessed annually by county assessors, elected for 4 years. Sworn returns are required from each taxpayer with the amount and value of property as of January 1. All property is assessed at its full cash value.

The assessed valuation of all property in Utah subject to levies of the general property tax was $618,404,571 in 1932 as compared with $630,073,000 in 1922 and $200,299,000 in 1912. The per capita assessed valuation increased from $494.89 in 1912 to $1,345.37 in 1922, and decreased to $1,203.12 in 1932.

TAX LEVIES

In Utah each county treasurer, elected for 4 years, is the collector of State, county, and local taxes. All taxes are due on the third Monday in September and become delinquent November 30.

The total levies of the general property tax for the State and all subdivisions were $6,529,000 for 1912, $17,711,000 for 1922, and $19,676,378 for 1932, this being a per capita of $16.13, $37.82, and $38.28, respectively.

Of the total levies reported for 1932, $5,124,384 was for the State government; $4,229,614 for the counties; $3,791,897 for the cities and towns; and $6,530,483 for the school districts. The average rate of levy per $100 of the assessed valuation was $3.26 for 1912, $2.81 for 1922, and $3.18 for 1932.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS [a]	Estimated population [1]	REVENUE RECEIPTS										
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Licenses and permits							
Grand total	514,000	$34,924	$67.95	[2] $22,394	$17,436	$4,318	$1,347	$178	$8,050	$12	$957	$2,100	$1,888
State government	514,000	14,323	27.87	[2] 9,169	4,506	4,023	609	20	2,704	5	600	1,216	
Counties	514,000	4,401	8.56	3,684	3,664	20		48		3	156	510	
Cities and towns	368,747	6,778	18.38	3,754	3,479	275	621	108	6	4	74	323	1,888
School districts		9,299	(3)	5,787	5,787				3,340		127	45	
Other civil divisions		123	(3)				117					6	
BEAVER	5,136	225	43.81	125	122	3	18	1	32		5	15	29
County	5,136	52	10.12	46	46						1	5	
Cities and towns	3,727	64	17.17	20	17	3	4	1				10	29
School districts		95	(3)	59	59				32		4		
Other civil divisions		14	(3)				14						
BOX ELDER	17,810	791	44.41	485	480	5	12	4	124		39	24	103
County	17,810	175	9.83	138	138			1			18	18	
Cities and towns	10,088	204	20.22	78	73	5	12	3			3	5	103
School districts		412	(3)	269	269				124		18	1	
CACHE	27,500	1,062	38.62	571	559	12	36	8	198		9	48	192
County	27,500	203	7.38	172	172			1			5	25	
Cities and towns	23,007	367	15.95	148	136	12	2	7				18	192
School districts		458	(3)	251	251				198		4	5	
Other civil divisions		34	(3)				34						
CARBON	18,200	936	51.43	530	509	21	41	3	125		22	49	166
County	18,200	196	10.77	172	170	2		2			10	12	
Cities and towns	10,004	341	34.09	100	81	19	32	1			6	36	166
School districts		389	(3)	258	258				125		6		
Other civil divisions		10	(3)				9					1	
DAGGETT	400	11	27.50	5	5				4		2		
County	400	3	7.50	1	1						2		
School districts		8	(3)	4	4				4				

DAVIS	14,500	450	31 03	279	276	3	5	5	99		3	27	32
County	14,500	118	8.14	92	92			4			2	20	
Cities and towns	6,968	75	10.76	39	36	3		1				3	32
School districts		250	(2)	148	148				99		1	2	
Other civil divisions		7	(2)				5					2	
DUCHESNE	8,263	193	22.36	87	84	3	7	1	68		10	11	6
County	8,263	43	5.20	30	30			1			6	6	
Cities and towns	2,036	22	10 81	14	11	3	1					1	6
School districts		122	(2)	43	43				68		4	7	
Other civil divisions		6	(2)				6						
EMERY	7,042	219	31.10	145	143	2		1	53		4	11	5
County	7,042	62	8.80	53	53			1				8	
Cities and towns	4,035	22	5.45	14	12	2						3	5
School districts		135	(2)	78	78				53		4		
GARFIELD	4,642	81	17.45	26	25	1			35		15	5	
County	4,642	21	4.52	7	7						12	2	
Cities and towns	2,953	6	2.03	3	2	1						3	
School districts		54	(2)	16	16				35		3		
GRAND	1,800	95	52.78	71	71			1	11	1	2	9	
County	1,800	51	28.33	39	39			1			2	9	
Cities and towns	853	2	2.34	1	1					1			
School districts		42	(2)	31	31				11				
IRON	7,500	307	40 93	181	173	8	13	1	48	1	6	28	29
County	7,500	81	10.80	54	54						2	25	
Cities and towns	5,473	81	14.80	36	28	8	13	1		1		1	29
School districts		145	(2)	91	91				48		4	2	
JUAB	8,605	316	36.72	192	186	6	5	1	51		7	9	51
County	8,605	77	8.95	63	63			1			6	7	
Cities and towns	6,563	87	13.26	29	23	6	5					2	51
School districts		152	(2)	100	100				51		1		
KANE	2,300	74	32.17	22	21	1			17		2	4	29
County	2,300	9	3.91	6	6						1	2	
Cities and towns	1,195	34	28.45	5	4	1							29
School districts		31	(2)	11	11				17		1	2	
MILLARD	10,000	330	33.00	195	194	1	5	1	71	1	8	15	34
County	10,000	111	11.10	90	90			1		1	5	14	
Cities and towns	5,569	52	9.34	16	15	1	1				1		34
School districts		163	(2)	89	89				71		2	1	
Other civil divisions		4	(2)				4						

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS										
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Licenses and permits							
MORGAN	$2,536	$122	$48.11	$94	$94		$2		$19		$4	$3	
County	2,536	37	14.59	33	33						2	2	
Cities and towns	953	8	6.39	6	6		2						
School districts		77	(3)	55	55				19		2	1	
PIUTE	1,956	64	32.72	34	34				15		4	10	$1
County	1,956	16	8.18	10	10						2	4	
Cities and towns	1,259	13	10.33	7	7						1	4	1
School districts		35	(3)	17	17				15		1	2	
RICH	1,873	70	37.37	52	52				14		1	3	
County	1,873	35	18.69	34	34							1	
Cities and towns	447	3	6.71	1	1							2	
School districts		32	(3)	17	17				14		1		
SALT LAKE	200,000	8,777	43.89	6,115	5,972	$143	305	$62	1,140	$3	118	372	662
County	200,000	1,679	8.40	1,407	1,392	15		16		2	37	217	
Cities and towns	155,307	3,433	22.10	2,236	2,108	128	301	46		1	38	149	662
School districts		3,661	(3)	2,472	2,472				1,140		43	6	
Other civil divisions		4	(3)				4						
SAN JUAN	3,500	72	20.57	42	41	1			22		2	4	2
County	3,500	24	6.86	23	23							1	
Cities and towns	1,121	5	4.46	2	1	1						1	2
School districts		43	(3)	17	17				22		2	2	
SANPETE	16,022	491	30.65	254	248	6	8	2	117	1	12	29	68
County	16,022	106	6.62	82	82			1			7	16	
Cities and towns	13,083	146	11.16	57	51	6	5	1		1	2	12	68
School districts		236	(3)	115	115				117		3	1	
Other civil divisions		3	(3)				3						

SEVIER	11,199	357	31.88	209	202	7	17	1	83		9	17	21
County	11,199	62	5.54	44	43	1		1			6	11	
Cities and towns	8,588	91	10.60	60	54	6	7					3	21
School districts		191	(4)	105	105				83		3		
Other civil divisions		13	(3)				10					3	
SUMMIT	9,800	360	36.73	247	242	5		13	58		12	9	21
County	9,800	91	9.29	74	74			4			6	7	
Cities and towns	5,710	68	11.91	30	25	5		9	5		2	1	21
School districts		201	(3)	143	143				53		4	1	
TOOELE	9,700	448	46.19	349	344	5	8	1	58		4	17	11
County	9,700	121	12.47	109	109			1			3	8	
Cities and towns	6,857	54	7.88	26	21	5	8					9	11
School districts		273	(3)	214	214				58		1		
UINTAH	9,100	265	29.12	172	170	2		1	74		3	9	6
County	9,100	104	11.43	97	97			1			2	4	
Cities and towns	1,744	14	8.03	7	5	2						1	6
School districts		147	(3)	68	68				74		1	4	
UTAH	50,400	1,990	39.48	1,232	1,215	17	72	15	362		21	69	219
County	50,400	505	10.02	461	460	1		3			9	32	
Cities and towns	39,717	625	15.74	307	291	16	44	12	1		7	35	219
School districts		832	(3)	464	464				361		5	2	
Other civil divisions		28	(3)				28						
WASATCH	5,800	175	30.17	105	104	1		1	37		8	8	16
County	5,800	44	7.59	34	34			1			3	6	
Cities and towns	4,124	40	9.70	23	22	1						1	16
School districts		91	(3)	48	48				37		5	1	
WASHINGTON	7,500	179	23.87	98	95	3	1	2	58		4	11	5
County	7,500	42	5.60	30	30			1			3	8	
Cities and towns	5,303	38	7.17	29	26	3	1	1				2	5
School districts		99	(3)	39	39				58		1	1	
WAYNE	2,067	37	17.90	16	16				16		3	2	
County	2,067	12	5.81	8	8						2	2	
Cities and towns	343												
School districts		25	(3)	8	8				16		1		
WEBER	53,700	2,104	39.18	1,292	1,253	39	183	31	337		18	63	180
County	53,700	321	5.98	275	274	1		6			2	38	
Cities and towns	41,720	883	21.16	460	422	38	183	25			14	21	180
School districts		900	(3)	557	557				337		2	4	

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. 1.
[2] Includes $165,507, inheritance taxes; $359,150, income taxes; and $114,679, other special taxes, for State purposes only.
[3] Not computed.
[4] Omission from table 1 of any civil division listed in tables 3 or 5 indicates no receipts reported for such division.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Revenue receipts expressed in thousands]

CITY OR TOWN	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Licenses and permits							
Grand total	**368,747**	**$6,778**	**$18.38**	**$3,754**	**$3,479**	**$275**	**$621**	**$108**	**$6**	**$4**	**$74**	**$323**	**$1,888**
30,000 population and over	184,200	4,057	22.02	2,559	2,402	157	467	67			51	160	753
Salt Lake City	143,000	3,178	22.22	2,102	1,983	119	285	42			37	139	573
Ogden	41,200	879	21.33	457	419	38	182	25			14	21	180
8,000 to 30,000 population	25,600	532	20.78	254	240	14	33	12			5	31	197
Provo	15,500	267	17.23	160	154	6	33	7			5	14	48
Logan	10,100	265	26.24	94	86	8		5				17	149
2,500 to 8,000 population	60,980	1,242	20.37	465	407	58	90	21	5	2	11	71	577
Murray	5,172	132	25.52	54	52	2	6	2					70
Tooele	5,135	49	9.54	21	17	4	8					9	11
Brigham	5,093	141	27.69	40	36	4	9	3			3	3	83
Park City	4,281	53	12.38	20	16	4		9	5		2	1	16
Price	4,084	236	57.79	59	49	10	32				5	33	107
Springville	3,748	65	17.34	19	17	2	2				1	4	39
Spanish Fork	3,727	77	20.66	22	21	1	6	1				7	41
Cedar City	3,615	55	15.21	25	21	7	13			1			13
Bingham Canyon	3,248	44	13.55	32	28	4		2		1		1	8
Richfield	3,067	53	17.28	40	37	3	6						7
American Fork	3,047	41	13.46	25	24	1	1	1				2	12
Payson	3,045	59	19.38	16	14	2	2	1				6	34
Eureka	3,041	35	11.51	16	13	3	4					2	13
Lehi	2,826	48	16.99	22	21	1						1	25
Helper	2,707	88	32.51	25	22	6		1				2	57
Nephi	2,373	14	17.10	12	9	3	1						31
Bountiful	2,571	22	8.56	11	10	1		1					10
Less than 2,500 population	97,967	947	9.67	476	430	46	31	8	1	2	7	61	361

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. 1.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
Grand total	$36,437	$70.89	$25,409										$1,143	$2,286	$7,599
State government	13,800	26.85	9,579	$770	$393	$47	$2,116	$649	$4,841		$23	$622	$118		490	3,731
Counties	4,569	8.89	3,733	1,398	144	57	879	782		$2[illegible]			448		300	536
Cities and towns	8,733	23.68	3,854											1,143	886	2,880
School districts	9,229	(1)	8,190						8,190						560	479
Other civil divisions	106	(1)	53									53			50	3
BEAVER	203	39.52	174											16	13	
County	45	8.76	45	20	1	1	6	4		5			8			
Cities and towns	62	16.64	40											16	6	
School districts	96	(1)	89						89						7	
Other civil divisions																
BOX ELDER	828	46.49	597											55	43	133
County	225	12.63	127	52	4	1	32	13					25		1	97
Cities and towns	209	20.72	99											55	19	36
School districts	389	(1)	370						370						19	
Other civil divisions	5	(1)	1									1			4	
CACHE	1,058	38.47	751											92	105	110
County	210	7.64	142	49	14	1	29	32		5			12		22	46
Cities and towns	373	16.21	173											92	50	58
School districts	448	(1)	416						416						26	6
Other civil divisions	27	(1)	20									20			7	

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS															
	Total	Per capita	Operation and maintenance of general departments											Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
CARBON	$888	$48.79	$610											$112	$126	$40
County	214	11.76	152	$62	$4	$1	$55	$13					$17		51	11
Cities and towns	333	33.29	*165*											*112*	32	24
School districts	329	(2)	287						$287						37	5
Other civil divisions	12	(2)	6									$6			6	
DAGGETT	13	32.50	11												1	1
County	5	12.50	3	2									1		1	1
School districts	8	(2)	8						8							
DAVIS	435	30.00	354											12	17	52
County	137	9.45	99	32	3	1	32	21					*10*		2	36
Cities and towns	77	11.05	46											12	9	10
School districts	214	(2)	206						206						2	6
Other civil divisions	7	(2)	3									3			4	
DUCHESNE	212	25.66	185											1	21	5
County	53	6.41	46	27	2		13	3					1		7	
Cities and towns	23	11.30	16											1	6	
School districts	129	(2)	118						118						6	5
Other civil divisions	7	(2)	5									5			2	
EMERY	281	39.90	194											2	15	70
County	91	12.92	61	36	2		12	6					5		2	28
Cities and towns	63	15.61	17											2	4	40
School districts	127	(2)	116						116						9	2
GARFIELD	88	18.96	81												4	3
County	23	4.95	20	10	1		3	1					5			3
Cities and towns	7	2.37	5												2	
School districts	58	(2)	56						56						2	

GRAND	99	55.00	91													4	4
County	52	28.89	45	14				5	19		$2			5		4	3
Cities and towns	2	2.34	2														
School districts	45	(2)	44							44							1
IRON	309	41.20	219												29	40	21
County	96	12.80	78	19				9	30		2			18		7	11
Cities and towns	91	16.63	35												29	17	10
School districts	122	(2)	106							106						16	
JUAB	304	35.33	236												35	27	6
County	89	10.34	71	29	3			12	1					26		14	4
Cities and towns	84	12.80	41												35	7	1
School districts	131	(2)	124							124						6	1
KANE	73	31.74	42												20	6	5
County	10	4.35	10	5				5									
Cities and towns	34	28.45	4												20	5	5
School districts	29	(2)	28							28						1	
MILLARD	277	27.70	203												25	32	17
County	85	8.50	64	33	3			10	6					12		20	1
Cities and towns	59	10.59	14												25	6	14
School districts	128	(2)	120							120						6	2
Other civil divisions	5	(2)	5										5				
MORGAN	130	51.26	113													5	12
County	51	20.11	43	12	1	1		13	6		2			8			8
Cities and towns	9	9.44	8														1
School districts	70	(2)	62							62						5	3
PIUTE	59	30.16	49												2	8	
County	16	8.18	15	7				3						5		1	
Cities and towns	11	8.74	5												2	4	
School districts	32	(2)	29							29						3	
RICH	49	26.16	47													2	
County	16	8.54	16	5		1		6	2					2			
Cities and towns	2	4.47	1													1	
School districts	31	(2)	30							30						1	
SALT LAKE	10,920	54.60	7,026												443	785	2,666
County	1,768	8.84	1,612	543	64	30		396	432					147		103	53
Cities and towns	5,228	33.66	2,083												443	417	2,285
School districts	3,921	(2)	3,328							3,328						265	328
Other civil divisions	3	(2)	3										3				
SAN JUAN	66	18.86	51												2	6	7
County	27	7.71	19	13					2		2			2		2	6
Cities and towns	4	3.57	1												2	1	
School districts	35	(2)	31							31						3	1

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
SANPETE	$544	$33.95	$337											$33	$46	$128
County	132	8.24	71	$40	$4	$4	$5	$8					$10		10	51
Cities and towns	189	14.45	66											33	16	74
School districts	221	(2)	199						$199						19	3
Other civil divisions	2	(2)	1									$1			1	
SEVIER	366	32.68	293											12	43	18
County	80	7.14	52	27	2	2	6	5					10		13	15
Cities and towns	88	10.25	64											12	11	1
School districts	186	(2)	177						177						7	2
Other civil divisions	12	(2)													12	
SUMMIT	365	37.24	303											16	9	37
County	107	10.92	80	34	2	1	21	8					14			27
Cities and towns	61	10.68	38											16	2	5
School districts	197	(2)	185						185						7	5
TOOELE	300	30.93	264											8	22	6
County	85	8.76	82	31	4	1	19	21					6		3	
Cities and towns	45	6.56	27											8	5	3
School districts	170	(2)	155						155						14	1
UINTAH	221	24.29	195											4	13	9
County	66	7.25	56	21	2		19	3		$2			9		1	9
Cities and towns	17	9.75	11											4	2	
School districts	138	(2)	128						128						10	
UTAH	2,033	40.73	1,501											127	166	239
County	452	8.97	319	99	11	8	77	79					45		36	97
Cities and towns	776	19.54	436											127	74	139
School districts	799	(2)	737						737						42	20
Other civil divisions	26	(2)	9									9			14	3

WASATCH	179	30.86	159		17		4		1		12		4			2		10		3		15		2	
County	50	8.62	50																					2	
Cities and towns	32	7.76	20																	3		7			
School districts	97	(1)	89																			8			
WASHINGTON	168	22.40	148								7		2			2		5		3		9		2	
County	41	5.47	24		16		2																		
Cities and towns	32	6.03	23								7		2					5		3		6		1	
School districts	95	(1)	91													2						3			
WAYNE	34	16.45	33															1						1	
County	11	5.32	11		6						2		1			1									
Cities and towns																		1							
School districts	23	(1)	22													21									1
WEBER	2,115	39.39	1,563																	91		213		245	
County	332	6.18	310		137		11		3		70		60					29						22	
Cities and towns	822	19.70	414																	91		177		140	
School districts	961	(1)	839													839						36		86	

[1] Not available by departments.
[2] Not computed.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR TOWN	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public-service enterprises	Interest	Outlays
Grand total	$8,733	$23.68	$3,854	$1,143	$886	$2,850
30,000 population and over	5,781	31.38	2,347	458	565	2,411
Salt Lake City	4,961	34.69	1,935	367	388	2,271
Ogden	820	19.90	412	91	177	140
8,000 to 30,000 population	657	25.66	387	80	64	126
Provo	387	24.97	264	12	34	77
Logan	270	26.73	123	68	30	49
2,500 to 8,000 population	1,261	20.68	614	391	116	140
Murray	121	23.40	54	45	10	12
Tooele	39	7.59	22	8	4	5
Brigham	137	26.90	57	39	10	31
Park City	44	10.28	30	13	1	----
Price	241	50.01	122	74	23	22
Springville	70	18.68	26	15	8	21
Spanish Fork	68	18.25	23	26	6	13
Cedar City	55	15.21	18	16	11	10
Bingham Canyon	67	20.63	41	23	3	----
Richfield	53	17.28	43	3	7	----
American Fork	43	14.11	24	8	9	2
Payson	76	24.96	45	13	2	16
Eureka	43	14.14	31	10	1	1
Lehi	69	24.42	26	38	5	----
Helper	76	28.08	32	36	8	----
Nephi	33	12.83	10	19	4	----
Bountiful	26	10.11	10	5	4	7
Less than 2,500 population	1,034	10.55	506	214	141	173

TABLE 5.- GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSESTS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	$53,723	$40,691	$8,546	$4,486	$46,149	$89.78
State government	11,445	10,525		920	5,694	11.08
Counties	4,660	3,965		695	4,117	8.01
Cities and towns	19,120	15,395	2,590	1,135	18,679	50 66
School districts	12,362	10,806		1,556	11,598	(1)
Other civil divisions	6,136		5,956	180	6,061	(1)
BEAVER	382	354	6	22	312	60.75
County	60	60			54	10.51
Cities and towns	111	101	6	4	107	28.71
School districts	181	163		18	151	(1)
Other civil divisions						
BOX ELDER	601	456	131	14	568	31.89
County						
Cities and towns	295	276	15	4	269	26.07
School districts	190	180		10	190	(1)
Other civil divisions	116		116		109	(1)
CACHE	2,409	1,662	501	246	2,323	84.47
County	457	360		97	457	16.62
Cities and towns	912	837	21	54	879	38.21
School districts	560	465		95	515	(1)
Other civil divisions	480		480		472	(1)
CARBON	2,660	1,685	950	25	2,463	135.33
County	494	494			465	25.55
Cities and towns	504	497		7	364	36.39
School districts	712	694		18	684	(1)
Other civil divisions	950		950		950	(1)
DAGGETT	10	10			14	35.00
County	10	10			5	12.50
School districts	9	9			9	(1)
DAVIS	448	175	82	191	406	28 00
County	1	1			1	.07
Cities and towns	177	166		11	177	25.40
School districts	8	8			8	(1)
Other civil divisions	262		82	180	220	(1)
DUCHESNE	446	322	117	7	420	50.83
County	116	112		4	100	12.10
Cities and towns	111	105	5	1	108	53.05
School districts	107	105		2	100	(1)
Other civil divisions	112		112		112	(1)
EMERY	282	262	11	9	242	34.37
County	30	28		2	28	3.98
Cities and towns	75	64	11		70	17.35
School districts	177	170		7	144	(1)
GARFIELD	146	129		17	146	31.45
County	39	39			39	8.40
Cities and towns	33	31		2	33	11.18
School districts	74	59		15	74	(1)
GRAND	88	66		22	81	45.00
County	65	65			58	32.22
Cities and towns						
School districts	23	1		22	23	(1)
IRON	677	634	21	22	621	82.80
County	121	114		7	108	14.40
Cities and towns	257	221	21	15	218	39.83
School districts	299	299			295	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
JUAB	$441	$418	$5	$18	$349	$10.56
County	225	225			145	16.85
Cities and towns	116	98	5	13	104	15.85
School districts	100	95		5	100	(1)
KANE	62	58		4	51	22.17
County	18	18			17	7.39
Cities and towns	40	38		2	34	28.45
School districts	4	2		2		(1)
MILLARD	3,607	182	3,367	58	3,551	355.10
County	36	36			6	.60
Cities and towns	152	81	55	16	139	24.96
School districts	107	65		42	91	(1)
Other civil divisions	3,312		3,312		3,312	(1)
MORGAN	85	82		3	81	33.12
County						
Cities and towns	4	2		2	4	4.20
School districts	81	80		1	80	(1)
PIUTE	191	185	1	5	176	89.08
County	16	16			16	8.18
Cities and towns	65	63	1	1	50	39.71
School districts	110	106		4	110	(1)
RICH	32	30		2	25	13.35
County						
Cities and towns	21	21			19	42.51
School districts	11	9		2	6	(1)
SALT LAKE	18,090	14,650	1,432	2,008	17,556	87.78
County	1,787	1,233		554	1,597	7.99
Cities and towns	9,828	7,706	1,238	704	9,818	63.22
School districts	6,281	5,021		960	5,947	(1)
Other civil divisions	194		194		194	(1)
SAN JUAN	113	108		5	97	27.71
County	36	36			27	7.71
Cities and towns	20	15		5	19	16.95
School districts	57	57			51	(1)
SANPETE	958	756	189	13	906	56.55
County	166	166			152	9.49
Cities and towns	304	255	43	6	282	21.55
School districts	342	335		7	326	(1)
Other civil divisions	146		146		146	(1)
SEVIER	845	513	170	162	792	70.72
County	245	240		5	231	20.63
Cities and towns	220	165	6	49	192	22.36
School districts	216	108		108	216	(1)
Other civil divisions	164		164		153	(1)
SUMMIT	268	263		5	257	26.22
County						
Cities and towns	139	135		4	129	22.59
School districts	129	128		1	128	(1)
TOOELE	230	131	56	43	216	22.27
County						
Cities and towns	83	16	56	11	69	10.06
School districts	147	115		32	147	(1)
UINTAH	421	387		34	350	38.46
County	115	112		3	84	9.23
Cities and towns	70	70			66	37.84
School districts	236	205		31	200	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
UTAH	$3,503	$2,500	$659	$401	$3,324	$65.96
County	507	484		23	452	8.97
Cities and towns	1,615	1,317	259	39	1,588	39.98
School districts	1,041	699		342	891	(1)
Other civil divisions	400		400		393	(1)
WASATCH	278	276		2	226	38.07
County						
Cities and towns	126	126			123	20.83
School districts	152	150		2	103	(1)
WASHINGTON	213	198		15	188	25.07
County	56	56			45	6.00
Cities and towns	107	102		5	95	17.91
School districts	50	40		10	48	(1)
WAYNE	3			3	3	1.45
County						
Cities and towns						
School districts	3			3	3	(1)
WEBER	4,720	3,665	848	207	4,708	87.67
County	30	30			30	.56
Cities and towns	3,735	2,797	848	90	3,723	89.24
School districts	955	838		117	955	(1)

[1] Not computed.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR TOWN	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	$19,120	$15,386	$2,590	$1,135	$18,679	$50.66
30,000 population and over	12,889	10,008	2,014	867	12,873	69.89
Salt Lake City	9,181	7,238	1,166	777	9,171	64.13
Ogden	3,708	2,770	848	90	3,702	89.85
8,000 to 30,000 population	1,319	1,095	189	35	1,319	51.52
Provo	799	610	189	----	799	51.55
Logan	520	485	----	35	520	51.49
2,500 to 8,000 population	2,286	1,950	204	132	2,058	33.75
Murray	325	266	55	4	325	62.84
Tooele	76	12	54	10	65	12.66
Brigham	137	127	10	----	117	22.97
Park City	117	114	----	3	107	24.99
Price	332	332	----	----	216	52.89
Springville	143	140	3	----	132	35.22
Spanish Fork	103	103	----	----	102	27.37
Cedar City	174	150	13	11	151	41.77
Bingham Canyon	72	67	----	5	72	22.17
Richfield	130	85	----	45	120	39.13
American Fork	175	157	1	17	175	57.43
Payson	40	38	----	2	31	10.18
Eureka	10	----	2	8	10	3.29
Lehi	141	61	63	17	141	49.89
Helper	144	140	----	4	132	48.76
Nephi	67	59	3	5	62	24.10
Bountiful	100	99	----	1	100	38.90
Less than 2,500 population	2,026	2,342	183	101	2,429	24.79

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	TOTAL			PER CAPITA		
	1932	1922	1912	1932	1922	1912
Grand total	$46,149	$50,041	$15,289	$89.78	$106.85	$37.77
State government	5,694	9,819	1,430	11.08	20.97	3.62
Counties	4,117	6,427	937	8.01	13.70	2.31
Cities and towns	18,679	17,337	10,888	50.66	51.48	40.90
School districts	11,598	11,111	[1] 1,934	([2])	([2])	([2])
Other civil divisions	6,061	5,347	100	([2])	([2])	([2])
Beaver	312	561	51	60.75	106.95	10.02
Box Elder	568	1,174	513	31.89	58.57	33.88
Cache	2,323	1,980	658	84.47	70.71	26.67
Carbon	2,463	2,083	243	135.33	120.08	24.82
Daggett [3]	14	17	----------	35.00	40.09	----------
Davis	406	987	120	28.00	83.80	3.67
Duchesne [3]	420	434	----------	60.83	48.81	----------
Emery	242	363	96	34.37	47.90	12.59
Garfield	146	97	13	31.45	10.24	3.55
Grand	81	104	19	45.00	56.00	10.94
Iron	621	606	56	82.80	96.66	13.70
Juab	349	500	72	40.56	50.60	6.63
Kane	51	70	2	22.17	32.63	1.02
Millard	3,551	3,231	39	355.10	305.65	6.21
Morgan	84	52	22	33.12	20.32	8.43
Piute	176	235	13	89.98	77.48	7.37
Rich	25	24	4	13.35	12.54	1.95
Salt Lake	17,556	16,849	8,492	87.78	101.22	57.04
San Juan	97	81	5	27.71	22.27	1.84
Sanpete	906	1,068	200	56.55	60.31	17.23
Sevier	792	851	219	70.72	72.95	21.43
Summit	257	236	152	26.22	30.00	18.55
Tooele	216	121	68	22.27	15.16	8.39
Uintah	350	320	119	38.46	36.56	16.43
Utah	3,324	3,230	724	65.95	77.79	18.23
Wasatch	226	194	161	38.97	38.41	15.73
Washington	188	270	31	25.07	37.61	5.84
Wayne	3	38	4	1.45	17.57	2.20
Weber	4,708	4,390	1,673	87.67	96.27	43.56

[1] Includes only the debt of school districts outside of cities and towns having a population of 2,500 and over. Debt on account of schools in cities and towns with a population of 2,500 and over is included with city or town liabilities.
[2] Not corrupted.
[3] Organized since 1912.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX						PER CAPITA ASSESSED VALUATION		
	1932				1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property	All other					
State total	$618,405	$331,775	$85,866	$200,764	$630,073	$200,299	$1,203.12	$1,345.37	$494.89
Beaver	6,088	2,849	821	2,415	6,507	2,669	1,185.36	1,239.85	525.85
Box Elder	38,989	14,193	2,915	21,851	38,788	11,205	2,189.16	1,931.64	739.33
Cache	29,348	19,216	4,019	6,113	31,608	9,191	1,067.20	1,128.75	372.71
Carbon	25,625	4,328	1,919	19,348	27,400	5,009	1,407.07	1,587.99	511.22
Daggett [1]	481	384	97	-------	501	-------	1,202.50	1,190.95	-------
Davis	17,675	9,726	1,906	6,043	19,154	6,111	1,218.97	1,626.79	560.45
Duchesne [1]	4,833	3,550	1,103	180	5,315	-------	584.90	536.18	-------
Emery	6,572	1,983	706	3,883	7,956	2,693	933.26	1,049.27	362.40
Garfield	2,100	1,396	516	188	2,519	770	452.39	498.41	205.74
Grand	4,036	751	571	2,714	4,534	1,534	2,242.22	2,133.52	881.82
Iron	9,171	4,209	1,021	3,941	7,283	2,671	1,222.80	1,162.30	657.94
Juab	9,693	3,895	1,208	4,590	11,578	5,389	1,176.44	1,172.94	494.23
Kane	1,901	1,281	534	80	2,015	585	827.83	933.93	354.21
Millard	12,275	5,508	2,192	4,515	16,587	2,602	1,227.50	1,569.28	415.66
Morgan	6,833	2,352	400	4,081	5,416	1,586	2,694.40	2,126.49	609.50
Piute	1,044	1,013	284	347	2,103	675	840.49	722.42	389.35
Rich	2,979	2,186	648	145	3,741	1,312	1,590.50	1,979.12	696.55
Salt Lake	255,761	157,719	38,333	59,709	252,605	84,052	1,278.81	1,517.56	564.59
San Juan	1,562	936	583	43	2,308	565	446.29	659.47	200.39
Sanpete	12,390	8,161	1,956	2,270	15,293	5,173	773.31	863.40	307.36
Sevier	10,350	6,363	1,904	2,083	12,230	3,552	924.19	1,048.61	318.01
Summit	16,115	4,975	995	10,145	11,884	5,495	1,644.39	1,511.58	670.13
Tooele	17,258	4,414	2,836	10,008	18,023	5,492	1,779.18	2,259.91	677.40
Uintah	6,308	2,997	1,697	1,701	6,955	2,317	703.08	780.01	319.96
Utah	40,983	24,836	6,783	18,364	49,570	15,331	991.73	1,193.75	380.02
Wasatch	5,584	3,175	626	1,783	6,020	2,679	962.76	1,194.26	260.70
Washington	3,586	2,275	814	497	3,145	1,027	478.13	437.59	194.24
Wayne	936	643	281	0	1,202	327	452.83	549.94	187.11
Weber	58,236	36,398	8,132	13,706	57,611	20,284	1,084.47	1,263.52	528.12

[1] Organized since 1912.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND TOWNS, AND SCHOOL DISTRICTS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX							AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1932					1922	1912			
	Total	State	County	Cities and towns	School districts			1932	1922	1912
State total	$19,676	$5,124	$4,230	$3,792	$6,530	$17,711	$6,529	$3.18	$2.61	$3.26
Beaver	221	52	71	22	76	259	79	3.63	3.98	2.96
Box Elder	852	324	164	72	292	805	319	2.19	2.08	2.85
Cache	892	213	201	164	284	885	290	3.04	2.80	3.16
Carbon	823	211	223	94	295	716	184	3.21	2.61	3.67
Daggett [1]	10	4	2	-------	4	11	-------	2.08	2.20	------
Davis	461	146	106	42	170	491	169	2.63	2.56	2.77
Duchesne [1]	189	41	58	19	71	184	-------	3.91	3.46	------
Emery	222	55	59	16	92	238	79	3.38	2.99	2.93
Garfield	85	18	27	8	32	78	15	4.05	3.10	1.95
Grand	118	35	48	1	34	121	48	2.92	2.67	3.13
Iron	315	78	76	37	124	248	59	3.43	3.41	2.21
Juab	290	82	78	29	101	361	138	2.99	3.12	2.56
Kane	62	17	17	7	21	61	14	3.26	3.03	2.39
Millard	358	107	112	20	119	654	67	2.92	3.94	2.57
Morgan	175	56	53	5	61	136	38	2.59	2.59	2.40
Piute	56	14	10	9	23	55	16	3.41	2.51	2.37
Rich	81	26	27	1	27	75	34	2.72	2.00	2.59
Salt Lake	8,488	2,098	1,509	2,211	2,610	7,307	2,970	3.32	2.89	3.53
San Juan	57	15	18	2	22	82	18	3.65	3.42	3.19
Sanpete	419	101	108	55	152	423	184	3.38	2.77	3.56
Sevier	341	87	60	54	140	343	127	3.20	2.80	3.58
Summit	412	133	91	32	156	333	173	2.56	2.80	3.15
Tooele	516	145	95	34	242	341	124	2.99	1.89	2.20
Uintah	219	56	61	16	86	212	77	3.42	3.05	3.32
Utah	1,757	413	511	300	533	1,454	495	3.52	2.93	3.23
Wasatch	102	46	45	17	54	176	108	2.90	2.92	4.03
Washington	147	31	38	25	53	108	35	4.10	3.43	3.41
Wayne	29	9	9	-------	11	33	10	3.10	2.75	3.06
Weber	1,016	478	353	470	615	1,521	659	3.29	2.64	3.25

[1] Organized since 1912.

VERMONT

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Vermont relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 14 counties, the 70 cities and villages, the 27 school districts, the 240 towns, and the 24 fire districts, or a total of 376 political units that have power to levy taxes or incur debt.

The data for Vermont were compiled from reports on file in the office of the State commissioner of finance, and in the State library, Montpelier, Vt., and from reports received through correspondence.

Fiscal year.—For Vermont the fiscal year reported for the State government is that ending June 30, 1932; while the statistics for the counties, the cities and villages, the school districts, the towns, and the fire districts are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Vermont on January 1, 1932, was 360,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1932.—The following statement discloses that for Vermont the aggregate of revenue receipts is in excess of governmental costs, including those for capital outlays, by $505,124. The State government, the cities and villages, the school districts and the fire districts show an excess of revenue receipts over all governmental costs, but for the counties and towns an excess of governmental costs over revenue receipts is shown.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING-FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Percent of total	Total	Percent of total	Total	Percent of total	Total	Percent of total
Total	$25,030,367	100.0	$21,525,243	100.0	$27,170,482	100.0	$12,100,674	100.0
State government	10,883,879	43.5	10,260,672	41.8	9,545,032	35.1	1,266,935	10.5
Counties	72,767	.3	111,673	.5	140,312	5	63,116	.5
Cities and villages	4,968,614	19.9	4,938,523	20.1	8,793,208	32.4	3,313,927	27.4
School districts	560,058	2.2	530,309	2.2	545,233	2.0	413,340	3.4
Towns	8,483,193	33.9	8,622,777	35.1	7,910,987	29.2	7,007,100	57.9
Fire districts	61,856	.2	53,289	.2	214,710	.8	36,256	.3

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Vermont and all subdivisions of the State amounted to $25,030,367, or an average of $69.53 for each person in the State. Of this amount $10,883,879 was for the State; $72,767 for the counties; $4,968,614 for the cities and villages; $560,058 for the school districts; $8,483,193 for the towns; and $61,856 for the fire districts. The revenues collected include $11,132,571, general property taxes; $2,515,912, special taxes; $246,074, poll taxes; $4,966,132, licenses and permits; $205,295, special assessments; $2,977,007, subventions, donations, and pension assessments; $312,997, interest, rents, and highway privileges; $1,483,144, earnings of public-service enterprises; $1,054,998, earnings of general departments; and $136,237, fines, forfeits, and escheats. Of the $2,977,007 classified as subventions, donations, and pension assessments, $1,135,050 represents subventions by the Federal Government to the State, principally for highways.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, towns, and cities and villages having a population of 2,500 and over. In 1932 poll taxes collected for the minor civil divisions of Vermont were included with general property taxes.

General property taxes of the State, the counties, and the cities and villages having a population of 2,500 and over amounted to $1,206,000 in 1912, $3,454,000 in 1922, and $4,051,109 in 1932, this being an increase of 17.3 percent from 1922 to 1932, and of 235.9 percent from 1912 to 1932. Special taxes amounted to $747,000 in 1912, $1,187,000 in 1922, and $2,515,912 in 1932. Poll taxes amounted to $32,000 in 1912, $132,000 in 1922, and $246,074 in 1932. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to $736,000 in 1912, $1,104,000 in 1922, and $4,902,260 in 1932. Special assessments amounted to $21,000 in 1912, $20,000 in 1922, and $185,772 in 1932.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Vermont and all subdivisions of the State for 1932 amounted to $24,525,243, or an average expenditure of $68.13 per person. Of the total amount expended, $10,259,672 was disbursed by the State government; $111,673 by the counties; $4,938,523 by the cities and villages; $539,309 by the school districts; $8,622,777 by the towns; and $53,289 by the fire districts. The total comprises $16,683,459 for operation and maintenance of general departments; $952,695 for operation and maintenance of public-service enterprises; $1,254,410 for interest on debt; and $5,634,679 for outlays or permanent improvements.

The payments for operation and maintenance of general departments are distributed as follows: General government, $1,432,997; protection to person and property, $797,686; health and sanitation, $452,522; development and conservation of natural resources by State government, $616,500; highways, $5,043,302; charities, hospitals, and corrections, $1,905,070; schools, $5,878,133; libraries, $126,880; recreation, $85,709; and miscellaneous, $344,660. Expenditures for maintenance of schools other than schools of the State government may include certain other expenditures such as for elections, financial offices, and recreation.

For 1932 the revenue receipts were $505,124 in excess of governmental-cost payments. Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data for Vermont were limited to the State, the counties, the towns, and the cities and villages or

other incorporated places with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1932 the payments for operation and maintenance of general departments and public-service enterprises of the State, the counties, and the cities and villages having a population of 2,500 and over increased from $3,267,000 to $9,286,003, or 184.2 percent; interest payments, from $166,000 to $735,093, or 343.2 percent; and outlay payments, from $515,000 to $4,156,190, or 707 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the cities and villages, the school districts, the towns, and the fire districts, by counties. The aggregate for the State and the totals for the counties are comparable with prior reports on this subject.

Table 6 presents for the individual cities and villages, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking fund assets, for the year 1932. The aggregate debt of the cities and villages in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1932, 1922, and 1912, covering the gross debt less sinking fund assets—total and per capita—of the government of the State, the counties, the cities and villages, the school districts, the towns, and the fire districts. The amounts shown opposite the name of each county represent the combined debt of the county government and all the minor civil divisions of the county.

For 1932 the combined gross debt of Vermont and all subdivisions of the State less sinking fund assets set aside to meet such debt was $27,179,482, or an average per capita of $75.50. In 1922 the average per capita was $34.03, and in 1912, $19.39.

Of the total debt reported for 1932, $9,545,032 was for the State government; $140,312 for the counties; $8,793,208 for the cities and villages; $545,233 for the school districts; $7,940,987 for the towns; and $214,710 for the fire districts.

The gross debt of the State government, less sinking fund assets, increased 351.9 percent from 1922 to 1932 and 1,574.6 percent from 1912 to 1932. Similar debt for all minor civil divisions combined increased 78.5 percent from 1922 to 1932 and 175.1 percent from 1912 to 1932.

ASSESSED VALUATIONS

In Vermont taxable real estate in the town, village, school, and fire district where it is located, is listed each year to the owner as of April 1. Taxable personal estate, with certain exceptions, is also listed to the owner on that date in the various districts. Only 1 percent of all property is listed.

Real estate is appraised quadrennially (1918, 1922, etc.). In each such year the listers make a new appraisal of the taxable real estate in each town, and return the list to the town clerk's office on or before the fourth Tuesday in August in such year.

The assessed valuation of all property in Vermont subject to levies of the general property tax was $440,931,113 in 1932 as compared with $307,255,000 in 1922 and $221,530,000 in 1912. The per capita assessed valuation increased from $615.44 in 1912 to $871.82 in 1922, and to $1,224.81 in 1932.

TAX LEVIES

In Vermont the State, county, town, and town school district taxes are collected by the first constable provided no collector of taxes is elected at the annual town meeting. However, any town, town school district, incorporated school or fire district, or incorporated village may vote to have its taxes collected by its treasurer. In unorganized towns and gores, taxes are collected by the supervisors thereof.

The total levies of the general property tax for the State and all subdivisions were $4,020,000 for 1912, $9,188,000 for 1922, and $12,100,674 for 1932, this being a per capita of $11.17, $26.07, and $33.61, respectively.

Of the total levies reported for 1932, $1,266,935 was for the State government; $63,116 for the counties; $3,313,927 for the cities and villages; $413,340 for the school districts; $7,007,100 for the towns; and $36,256 for the fire districts. The average rate of levy per $100 of the assessed valuation was $1.81 for 1912, $2.99 for 1922, and $2.74 for 1932.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND FIRE DISTRICTS, BY COUNTIES: 1932

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS										
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Licenses and permits							
Grand total	360,000	$25,030	$69.53	[2] $18,861	[2] $11,133	$4,966	$205	$136	$2,876	$101	$313	$1,055	$1,483
State government	360,000	10,884	30.23	[2] 8,777	1,138	4,877	156	130	1,135	31	143	512	
Counties	360,000	73	.20	66	66				1		2	4	
Cities and villages	159,860	4,969	31.08	3,275	3,249	26	38	3	67	38	56	187	1,305
School districts		560	(4)	427	427				36	3	6	88	
Towns		8,483	(4)	6,278	6,215	63	11	3	1,637	29	106	263	156
Fire districts		61	(4)	38	38							1	22
ADDISON	17,952	702	39.10	468	463	5		1	148	3	9	42	31
County	17,952	2	.11	2	2								
Cities and villages	4,898	133	27.15	89	88	1			7		2	10	25
School districts		47	(4)	31	31				1	2	1	12	
Towns		520	(4)	346	342	4		1	140	1	6	20	6
BENNINGTON	21,700	821	37.83	670	664	6	1		91	4	3	33	19
County	21,700	3	.14	2	2							1	
Cities and villages	9,556	183	19.15	157	156	1	1		3	1		4	17
School districts		128	(4)	106	106				5	1	1	15	
Towns		497	(4)	397	392	5			83	2	2	13	
Fire districts		10	(4)	8	8								2
CALEDONIA	27,500	1,061	38.58	743	738	5			131		14	28	145
County	27,500	5	.18	4	4							1	
Cities and villages	12,675	276	21.78	113	113				8		6	7	142
School districts		51	(4)	42	42				2		2	5	
Towns		727	(4)	583	578	5			121		6	15	2
Fire districts		2	(4)	1	1								1

CHITTENDEN	48,100	1,902	39.54	1,259	1,249	10	8	2	109	17	10	64	433
County	48,100	4	.08	3	3				1				
Cities and villages	33,388	1,430	42.83	918	912	6	8	2	2	17	8	43	432
School districts		54	(1)	39	39				7			8	
Towns		414	(1)	299	295	4			99		2	13	1
ESSEX	7,067	244	34.53	173	172	1	5		55		2	8	1
County	7,067	1	.14	1	1								
Cities and villages	353	1	2.83	1	1								
Towns		242	(1)	171	170	1	5		55		2	8	1
FRANKLIN	29,975	953	31.79	639	633	6	5		126	4	21	21	137
County	29,975	9	.30	8	8							1	
Cities and villages	12,636	387	30.63	226	225	1	4		7	4	5	5	136
School districts		19	(1)	12	12				2			5	
Towns		538	(1)	393	388	5	1		117		16	10	1
GRAND ISLE	4,000	89	22.25	57	57				17		1	4	10
County	4,000	1	.25	1	1								
Cities and villages	633	6	9.48	1	1				1				4
Towns		82	(1)	55	55				16		1	4	6
LAMOILLE	10,947	509	46.50	256	253	3	1		88	3	6	13	142
County	10,947	2	.18	2	2								
Cities and villages	3,867	167	43.19	13	13				3	2	2	5	142
Towns		340	(1)	241	238	3	1		85	1	4	8	
ORANGE	16,694	583	34.92	401	396	5	1		141		6	20	14
County	16,694	3	.18	3	3								
Cities and villages	3,507	59	16.82	42	42				1			4	12
School districts		47	(1)	37	37				3			7	
Towns		472	(1)	317	312	5	1		137		6	9	2
Fire districts		2	(1)	2	2								
ORLEANS	23,036	847	36.77	559	554	5	1		127	13	8	36	103
County	23,036	5	.22	4	4							1	
Cities and villages	10,280	307	29.86	175	174	1	1		5	11	6	8	101
School districts		71	(1)	54	54				5			12	
Towns		463	(1)	325	321	4			117	2	2	15	2
Fire districts		1	(1)	1	1								
RUTLAND	48,800	1,632	33.44	1,261	1,252	9	11		179	6	13	55	107
County	48,800	8	.16	8	8								
Cities and villages	24,711	734	29.70	601	598	3	11		10	2	3	25	82
School districts		77	(1)	59	59				5			13	
Towns		789	(1)	587	581	6			164	4	10	16	8
Fire districts		24	(1)	6	6							1	17

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Includes $246,074 poll taxes, and $431,673 inheritance taxes, $496,192 income taxes, and $1,588,047 other special taxes, for State purposes only.
[3] Poll taxes for cities and villages, school districts, and fire districts included in general property taxes.
[4] Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND FIRE DISTRICTS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS										
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Licenses and permits							
WASHINGTON	42,200	$1,652	$9.15	$1,212	$1,195	$17	$14	$1	$150	$2	$22	$86	$165
County	20	19	.47	19	19						1		
Cities and villages	24,074	948	39.42	682	670	12	13	1	15	1	17	61	159
School districts		32	(4)	24	24				2			6	
Towns		651	(4)	487	482	5	1		133	1	4	19	6
WINDHAM	26,015	1,480	56.89	1,073	1,067	6	2	1	184	14	20	48	138
County	26,015	3	.12	3	3								
Cities and villages	6,442	105	16.30	83	83								22
Towns		1,372	(4)	987	981	6	2	1	184	14	20	48	116
WINDSOR	37,500	1,671	44.56	1,313	1,302	11		1	195	4	35	85	38
County	37,500	7	.19	6	6						1		
Cities and villages	12,939	232	17.93	174	173	1			5		7	15	31
School districts		34	(4)	23	23				4		2	5	
Towns		1,376	(4)	1,090	1,080	10		1	186	4	25	65	5
Fire districts		22	(4)	20	20								2

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[4] Not computed.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1932

[Revenue receipts expressed in thousands]

CITY OR VILLAGE	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Licenses and permits							
Grand total	159,860	$4,969	$31.08	$3,275	[2]$3,249	$26	$38	$3	$67	$38	$58	$187	$1,305
8,000 to 30,000 population	62,400	2,581	41.36	1,832	1,813	19	28	3	13	21	24	103	552
Burlington	25,100	1,256	50.04	784	778	6	5	1		17	5	39	405
Rutland	17,700	614	34.69	516	513	3	11		7		2	23	55
Barre	11,500	475	41.30	334	325	9	10	1	5		12	46	67
St. Albans	8,100	236	29.14	198	197	1	2	1	1	4	5		25
2,500 to 8,000 population	48,626	1,248	25.67	1,041	1,035	6	2		16	12	18	41	118
St. Johnsbury	7,920	98	12 37	89	89				1		4	4	
Montpelier	7,837	371	47.34	310	307	3			8		4	14	35
Bennington	7,390	122	16.51	117	116	1			2			3	
Winooski	5,308	134	25.24	112	112		1				2	3	16
Newport	5,094	183	35.92	142	141	1	1		4	11	3	7	15
Springfield	4,943	101	20.43	80	79	1					4	1	16
Bellows Falls	3,930	93	23 66	78	78								15
Windsor	3,689	72	19.52	54	54							8	10
Proctor	2,515	74	29.42	59	59				1	1	1	1	11
Less than 2,500 population	48,834	1,140	23.34	402	401	1	8		38	5	14	38	635

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Includes poll taxes.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND FIRE DISTRICTS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
Grand total	$24,525	$68.13	[1] $16,683	$1,433	$798	$452	$5,044	$1,905	$5,879	$126	$86	$344	$952	$1,255	$5,635
State government	10,260	28.50	[1] 6,249	648	297	307	2,185	909	1,028	15	5	239		434	3,577
Counties	112	.31	70	53	1			15				1		7	35
Cities and villages	4,938	30.89	2,937	278	413	105	777	267	914	30	57	96	831	391	779
School districts	539	(2)	524						524					9	6
Towns	8,623	(2)	6,876	454	66	40	2,076	714	3,413	81	24	8	113	405	1,229
Fire districts	53	(2)	27		21		6						8	9	9
ADDISON	707	39.38	553	29	10	3	203	37	262	5	2	2	20	31	103
County	4	.22	4	4											
Cities and villages	111	22.66	75	5	8	2	32	2	24		1	1	14	13	9
School districts	44	(2)	43						43						1
Towns	548	(2)	431	20	2	1	171	35	195	5	1	1	6	18	93
BENNINGTON	803	37.00	667	54	32	13	209	52	289	7	1	10	7	37	92
County	3	.14	3	3											
Cities and villages	137	14.34	109	15	28	4	55					7	6	16	6
School districts	134	(2)	131						131					3	
Towns	518	(2)	419	36	3	9	150	52	158	7	1	3		17	82
Fire districts	11	(2)	5		1		4						1	1	4
CALEDONIA	1,039	37.78	758	57	32	9	235	62	351	6	5	1	71	61	149
County	37	1.35	6	6										1	30
Cities and villages	211	16.65	95	11	28	6	45	1			3	1	63	32	21
School districts	51	(2)	49						49						2
Towns	738	(2)	607	40	3	3	190	61	302	6	2		8	28	95
Fire districts	2	(2)	1		1										1

CHITTENDEN	2,009	41.77	1,309	103	130	24	319	140	506	12	12	63	297	150	253
County	4	.08	4	4											
Cities and villages	1,515	45.38	890	71	129	22	190	116	276	11	12	63	294	130	201
School districts	48	(2)	47						47						1
Towns	442	(2)	368	28	1	2	129	24	183	1			3	20	51
ESSEX	260	36.79	200	13	2	1	60	21	99	2	1	1	3	14	43
County	1	.14	1	1											
Cities and villages	2	5.67	2						2						
Towns	257	(2)	197	12	2	1	60	21	97	2	1	1	3	14	43
FRANKLIN	921	30.73	669	54	23	6	178	52	347	5	3	1	88	71	93
County	13	.43	8	2				5				1			5
Cities and villages	335	26.51	173	28	22	4	37	12	66	2	2		86	48	28
School districts	18	(2)	18						18						
Towns	555	(2)	470	24	1	2	141	35	263	3	1		2	23	60
GRAND ISLE	96	24.00	78	5	1	1	27	3	40	1			3	6	9
County	1	.25	1	1											
Cities and villages	5	7.90	2		1	1							2	1	
Towns	90	(2)	75	4			27	3	40	1			1	5	9
LAMOILLE	542	49.51	295	18	6	1	72	34	158	2	2	2	121	26	100
County	2	.18	2	2											
Cities and villages	196	50.69	18	1	4		11				1	1	120	6	52
Towns	344	(2)	275	15	2	1	61	34	158	2	1	1	1	20	48
ORANGE	613	36.72	487	33	10	4	159	35	240	4	2		14	25	87
County	2	.12	2	2											
Cities and villages	50	14.26	33	5	6	1	20				1		11	5	1
School districts	54	(2)	53						53						1
Towns	506	(2)	398	26	3	3	139	35	187	4	1		3	20	85
Fire districts	1	(2)	1		1										
ORLEANS	977	42.41	651	41	14	5	183	69	325	8	5	1	78	54	194
County	4	.17	4	4											
Cities and villages	375	36.48	156	18	12	3	38	24	51	6	3	1	74	26	119
School districts	69	(2)	65						65					4	
Towns	529	(2)	426	19	2	2	145	45	209	2	2		4	24	75
Fire districts															
RUTLAND	1,617	33.14	1,261	96	82	19	275	111	643	18	14	3	39	104	213
County	9	.18	9	9											
Cities and villages	730	29.54	531	51	75	15	79	51	240	6	12	2	32	52	115
School districts	59	(2)	59						59						
Towns	801	(2)	658	36	4	4	195	60	344	12	2	1	4	45	94
Fire districts	18	(2)	4		3		1						3	7	4

[1] Includes $616,500, payments for development and conservation of natural resources by State government.

[2] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND FIRE DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
WASHINGTON	$1,677	$39.71	$1,180	$80	$64	$31	$309	$125	$532	$10	$22	$7	$98	$74	$325
County	22	.52	16	5	1			10					6	6	
Cities and villages	972	40.38	635	47	60	30	151	61	253	5	20	6	91	37	209
School districts	28	(2)	26						20				2	2	
Towns	655	(2)	503	28	3	1	158	54	251	5	2	1	7	29	116
WINDHAM	1,338	51.43	989	111	41	7	279	107	415	17	7	5	71	83	193
County	4	.15	4	4											
Cities and villages	81	12.57	64	9	12	2	34				2	5	11	3	3
Towns	1,253	(2)	921	98	29	5	245	107	415	17	5		60	80	192
WINDSOR	1,666	44.43	1,337	91	54	21	351	148	644	14	5	9	42	85	202
County	6	.16	6	6											
Cities and villages	218	16.85	154	17	28	13	85					9	27	22	15
School districts	34	(2)	33						33						1
Towns	1,387	(2)	1,128	68	11	6	265	148	611	14	5		11	62	186
Fire districts	21	(2)	16		15		1						4	1	

[2] Not computed.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR VILLAGE	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments										Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous	Operation and maintenance of public-service enterprises	
Grand total	$4,938	$30.89	$2,937	$278	$413	$105	$777	$267	$914	$30	$57	$96	$331	$391	$779
8,000 to 30,000 population	2,747	44.02	1,708	150	235	56	315	194	644	21	26	67	340	218	481
Burlington	1,377	54 86	794	64	120	21	162	106	228	8	12	63	279	113	191
Rutland	626	35.37	451	45	71	14	63	51	189	6	10	2	20	45	110
Barre	556	48.35	323	21	26	15	70	26	152	5	3	2	29	30	174
St. Albans	188	23.21	140	20	18	3	20	11	65	2	1		12	39	6
2,500 to 8,000 population	1,060	21.80	845	70	120	37	254	68	243	5	22	26	74	78	63
St. Johnsbury	87	10.98	68	5	21	5	34				2	1		17	2
Montpelier	326	41 60	277	19	28	11	62	34	103		16	4	20	1	19
Bennington	92	12 45	81	11	23	3	37					7		11	
Winooski	105	19.78	80	6	7	1	17	10	38	1			9	11	5
Newport	162	31.80	120	9	9	2	20	24	51	4	1		4	18	20
Springfield	96	19.42	62	7	13	7	26					2	16	3	15
Bellows Falls	68	17.30	55	6	10	2	30				2	5	8	3	2
Windsor	63	17 08	45	5	9	5	26						7	11	
Proctor	61	24.25	57	2		1	2		51		1		1	3	
Less than 2,500 population	1,131	23 16	384	58	58	12	208	5	27	4	9	3	417	95	235

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND FIRE DISTRICTS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
Grand total	$27,929	$20,685	$7,244	$27,180	$75.50
State government	9,515	8,630	915	9,515	26.51
Counties	140	100	40	140	.39
Cities and villages	9,398	8,044	1,354	8,794	55.01
School districts	545	401	144	545	(1)
Towns	8,086	3,314	4,742	7,941	(1)
Fire districts	215	166	49	215	(1)
ADDISON	585	255	330	516	30.41
County					
Cities and villages	265	220	45	226	46.14
School districts	18	18		18	(1)
Towns	302	17	285	302	(1)
BENNINGTON	748	366	382	748	34.47
County					
Cities and villages	333	253	80	333	34.85
School districts	84	83	1	84	(1)
Towns	321	29	295	321	(1)
Fire districts	7	1	6	7	(1)
CALEDONIA	1,285	796	489	1,193	43.38
County	30		30	30	1.09
Cities and villages	718	629	89	697	54.99
School districts	9		9	9	(1)
Towns	518	162	356	447	(1)
Fire districts	10	5	5	10	(1)
CHITTENDEN	3,495	3,087	408	3,310	68.81
County					
Cities and villages	2,902	2,817	85	2,717	81.38
School districts	148	139	9	148	(1)
Towns	445	131	314	445	(1)
ESSEX	268	61	207	268	37.02
County					
Cities and villages	1	1		1	2.83
Towns	267	60	207	267	(1)
FRANKLIN	1,679	1,110	569	1,649	55.01
County	2		2	2	.07
Cities and villages	1,193	972	221	1,163	92.04
School districts	2		2	2	(1)
Towns	482	138	344	482	(1)
GRAND ISLE	96	70	26	96	24.00
County					
Cities and villages	18	18		18	28.44
Towns	78	52	26	78	(1)
LAMOILLE	644	279	365	635	58.01
County					
Cities and villages	315	194	121	306	79.13
Towns	329	85	244	329	(1)
ORANGE	461	134	327	461	27.61
County	1		1	1	.06
Cities and villages	94	53	41	94	26.80
School districts	8	2	6	8	(1)
Towns	356	79	277	356	(1)
Fire districts	2		2	2	(1)
ORLEANS	1,262	759	503	1,261	54.74
County					
Cities and villages	735	648	87	734	71.40
School districts	72	72		72	(1)
Towns	453	39	414	453	(1)
Fire districts	2		2	2	(1)

(1) Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND FIRE DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
RUTLAND	$2,266	$1,510	$756	$2,072	$42.40
County					
Cities and villages	1,147	1,015	132	974	39.42
School districts	85	55	30	85	(1)
Towns	873	280	593	852	(1)
Fire districts	161	160	1	161	(1)
WASHINGTON	1,803	1,166	637	1,657	39.27
County	107	100	7	107	2.54
Cities and villages	1,166	1,029	167	1,050	43.62
School districts	31		31	31	(1)
Towns	469	37	432	469	(1)
WINDHAM	1,773	1,420	353	1,723	66.23
County					
Cities and villages	62	16	46	62	9.62
Towns	1,711	1,404	307	1,661	(1)
WINDSOR	2,019	1,042	977	2,016	53.76
County					
Cities and villages	419	179	240	419	32.38
School districts	88	32	56	88	(1)
Towns	1,479	831	648	1,476	(1)
Fire districts	33		33	33	(1)

[1] Not computed.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR VILLAGE	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
Grand total	$8,398	$8,044	$1,354	$8,794	$55.01
8,000 to 30,000 population	4,771	4,562	209	4,404	70.58
Burlington	2,541	2,491	50	2,473	98.53
Rutland	992	918	74	826	40.67
Barre	552	478	74	449	36.04
St. Albans	686	675	11	656	80.99
2,500 to 8,000 population	2,237	1,887	350	2,062	42.41
St. Johnsbury	502	484	18	481	60.73
Montpelier	512	500	42	500	63.80
Bennington	227	160	67	227	30.72
Winooski	233	227	6	121	22.80
Newport	351	294	57	351	68.90
Springfield	65	65		65	13.15
Bellows Falls	58	15	43	58	14.76
Windsor	197	95	102	197	53.40
Proctor	62	47	15	62	24.65
Less than 2,500 population	2,390	1,595	795	2,328	47.67

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND FIRE DISTRICTS, BY COUNTIES: 1932, 1922, and 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Grand total	$27,180	$11,994	$6,081	$75.50	$34 03	$19.39
State government	9,515	2,112	570	26.51	5.99	1.58
Counties	140	136	26	.39	.38	.07
Cities and villages	8,704	4,641	3,912	55.01	33 74	29.96
School districts	515	403	594	(1)	(1)	(1)
Towns	7,041	4,591	1,782	(1)	(1)	(1)
Fire districts	215	108	97	(1)	(1)	(1)
Addison	546	502	224	30.41	26.87	11.21
Bennington	718	703	208	34.47	32.51	9.71
Caledonia	1,193	523	250	43.38	20 31	9.41
Chittenden	3,310	1,135	1,252	68.81	25.78	28.87
Essex	268	193	65	37.92	26.21	8.82
Franklin	1,649	999	653	55.01	33 21	21.87
Grand Isle	96	4	6	21 09	1.18	1.61
Lamoille	635	483	95	58.01	40 70	7.47
Orange	461	322	172	27.61	18.61	9.18
Orleans	1,261	595	242	54.74	24.75	10.19
Rutland	2,072	1,352	1,094	42 16	29.25	22.14
Washington	1,657	1,215	946	39.27	31.22	21.82
Windham	1,723	716	459	66.23	27.16	16.98
Windsor	2,016	1,140	745	53.76	30.16	21.83

[1] Not computed.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1932			1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property					
State total	[1] $440,931	$245,847	$142,027	[2] $307,255	$221,530	$1,224.81	$871.82	$615.44
Addison	16,862	12,327	4,535	14,435	14,430	939.28	773.32	721.58
Bennington	22,631	13,489	9,145	15,230	12,660	1,043.04	704.62	606.22
Caledonia	28,803	17,702	11,101	18,226	16,226	1,047.38	707.49	610.77
Chittenden	53,177	33,766	19,411	34,891	29,184	1,105.55	702.45	672.90
Essex	6,807	5,877	930	6,234	4,052	963.21	816.57	548.70
Franklin	22,268	15,150	7,118	18,094	15,616	742.89	601.82	522.87
Grand Isle	2,072	1,663	409	1,803	1,773	518.00	475.70	431.78
Lamoille	7,077	5,036	2,341	7,323	6,496	728.09	617.52	512.26
Orange	10,044	10,027	6,617	11,361	10,858	997.00	657.08	580.55
Orleans	19,055	13,332	5,723	14,853	12,351	827.18	617.30	519.72
Rutland	55,026	28,892	26,134	32,484	29,763	1,127.58	702.91	602.32
Washington	40,023	28,114	11,909	27,776	24,637	948.41	713.06	568.22
Windham	48,940	31,971	16,969	22,488	19,265	1,881.22	852.69	713.02
Windsor	47,586	27,901	19,685	32,661	23,910	1,208.96	803.26	700.09

[1] Includes $53,057,147, valuation of property of public-service corporations, taxed for State purposes only; not distributable by counties.
[2] Includes $49,383,962, valuation of property of public-service corporations, taxed for State purposes only; not distributable by counties.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND FIRE DISTRICTS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX									AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1932							1922	1912	1932	1922	1912
	Total	State	County	Cities and villages	School districts	Towns	Fire districts					
State total	[1]$12,101	[1]$1,267	$63	$3,314	$414	$7,007	$36	[2]$9,188	$4,020	$2.74	$2.99	$1.81
Addison	510	28	2	73	29	378	------	451	207	3.02	3.12	1.43
Bennington	770	34	3	152	106	468	7	556	229	3.40	3.65	1.77
Caledonia	887	42	3	119	43	679	1	618	313	3.08	3.39	1.93
Chittenden	1,363	85	4	930	38	306	------	1,071	481	2.56	3.07	1.65
Essex	208	21	1	1	-------	182	------	178	81	3.06	2.86	2.00
Franklin	730	39	3	215	13	460	------	542	284	3.28	3.00	1.82
Grand Isle	76	3	1	1	-------	71	------	52	25	3.67	2.88	1.41
Lamoille	307	17	1	13	-------	276	------	280	137	3.85	3.95	2.11
Orange	520	21	2	65	34	393	2	418	223	3.12	3.68	2.05
Orleans	665	32	3	186	51	389	1	537	214	3.49	3.62	1.98
Rutland	1,386	72	7	589	18	664	6	1,035	487	2.52	3.19	1.04
Washington	1,341	71	25	693	25	527	------	991	482	3.35	3.57	1.96
Windham	1,178	66	3	95	-------	1,014	------	716	364	2.41	3.18	1.89
Windsor	1,497	67	5	182	24	1,200	19	1,117	463	3.15	3.42	1.94

[1] Includes $663,215, levy of public-service corporations, taxed for State purposes only; not distributable by counties.

[2] Includes $617,300, levy of public-service corporations, taxed for State purposes only, not distributable by counties.

VIRGINIA

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Virginia relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 100 counties, the 24 independent cities, the 171 towns, the 2 sanitary districts, and the 1 drainage district, or a total of 299 political units that have power to levy taxes or incur debt.

The data for Virginia were compiled largely from reports on file in the office of the auditor of public accounts, Richmond, Va.

Fiscal year.—For Virginia the fiscal year reported for the State government is that ending June 30, 1932; while the statistics for the counties and other civil divisions are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Virginia on January 1, 1932, was 2,433,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1931.—The following statement discloses that for Virginia the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts. The counties and the towns show an excess of revenue receipts over governmental costs, while the State government, the independent cities, and the other civil divisions show an excess of governmental costs over revenue receipts.

Although the aggregate of governmental costs, including those for capital outlays, is 0.5 percent in excess of revenue receipts, the revenue receipts exceed governmental costs, exclusive of capital outlays, by $18,443,838.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Per cent of total	Total	Per cent of total	Total	Per cent of total	Total	Per cent of total
Total	$106,166,719	100.0	$106,722,350	100.0	$181,242,324	100.0	$43,386,587	100.0
State government	42,198,545	39.7	42,493,034	39.8	25,982,560	14.3	5,259,556	12.1
Counties	26,217,478	24.7	25,518,396	23.9	30,296,872	16.7	15,714,348	36.2
Independent cities	34,233,635	32.2	35,243,579	33.0	113,329,223	62.5	20,607,949	47.5
Towns	3,426,700	3.2	3,225,731	3.0	10,691,865	5.9	1,667,075	3.8
Other civil divisions	90,361	.1	241,619	.2	941,804	.5	136,759	.3

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Virginia and all subdivisions of the State amounted to $106,166,719, or an average of $43.64 for each person in the State. Of this amount $42,198,545 was for the State; $26,217,478 for the counties; $34,233,635 for the independent cities; $3,426,700 for the towns; and $90,361 for the sanitary and drainage districts. The revenues collected include $40,497,555, general property taxes; $1,511,936, special taxes; $963,611, poll taxes; $28,841,773, licenses and permits; $428,279, special assessments; $11,869,452, subventions, donations, and pension assessments; $3,885,334, interest, rents, and highway privileges; $7,461,433, earnings of public-service enterprises; $6,732,393, earnings of general departments; and $974,953, fines, forfeits, and escheats. Of the $11,869,452 classified as subventions, donations, and pension assessments, $3,483,402 represents subventions by the Federal Government to the State principally for highways.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities and towns having a population of 2,500 and over.

General property taxes of the State, counties, independent cities, and urban places having a population of 2,500 and over amounted to $11,169,000 in 1912, $31,451,000 in 1922, and $39,638,903 in 1931, this being an increase of 26 percent from 1922 to 1931, and 254.9 percent from 1912 to 1931. Special taxes amounted to $413,000 in 1912, $3,248,000 in 1922, and $1,511,936 in 1931. Poll taxes amounted to $446,000 in 1912, $893,000 in 1922, and $958,908 in 1931. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to $4,305,000 in 1912, $10,206,000 in 1922, and $28,662,738 in 1931. Special assessments amounted to $130,000 in 1912, $135,000 in 1922, and $417,848 in 1931.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Virginia and its political subdivisions for 1931 amounted to $106,722,359, or an average expenditure of $43.86 per person. Of the total amount expended, $42,493,034 was disbursed by the State government; $25,518,396 by the counties; $35,243,579 by the independent cities; $3,225,731 by the towns; and $241,619 by the sanitary and the drainage districts. The total comprises $74,563,143 for operation and maintenance of general departments, $3,260,383 for operation and maintenance of public-service enterprises, $9,899,355 for interest on debt, and $18,999,478 for outlays or permanent improvements.

The payments for operation and maintenance of general departments are distributed as follows: General government, $7,363,559; protection to person and property, $6,293,813; health and sanitation, $3,426,452; development and conservation of natural resources by State government, $1,401,897; highways, $14,308,527; charities, hospitals, and corrections, $5,412,521; schools, $31,025,772; libraries, $265,418; recreation, $437,362; miscellaneous, $2,061,428; and disbursements by towns and sanitary districts, not distributable by departments, $1,666,394. Expenditures for maintenance of schools other than schools of the State government and those for cities of over 30,000 population may include certain other expenditures such as for elections, financial offices, and recreation.

For 1931 the governmental-cost payments were $555,640 in excess of revenue receipts. Receipts from the issue of debt obligations are not classed as revenue receipts or payments on account of debt obligations as governmental-cost payments.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data were limited to States, counties, and cities or other incorporated places with a population of

2,500 and over, and did not include smaller incorporated places or sanitary or drainage districts. In the period from 1912 to 1931 the payments for operation and maintenance of general departments and public service enterprises of the State, counties, and cities and towns having a population of 2,500 and over increased from $14,567,000 to $76,751,136, or 426.9 percent; interest payments, from $2,707,000 to $9,541,769, or 252.5 percent; and outlay payments, from $4,250,000 to $18,632,361, or 338.4 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the towns, and the sanitary and drainage districts, by counties, and of the independent cities. The aggregate for the State and the totals for the counties, independent cities, and towns are comparable with prior reports on this subject.

Table 6 presents for the individual cities and towns, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking fund assets, for the year 1931. The aggregate debt of the cities and towns in each county is shown in Table 5.

In Table 7 are shown comparative figures for the years 1931, 1922, and 1912, covering the gross debt less sinking fund assets—total and per capita—of the government of the State, the counties, the independent cities, the towns, and the sanitary and drainage districts. The amounts shown opposite the name of each county represent the combined debt of all the minor civil divisions in the county.

For 1931 the combined gross debt of Virginia and its political subdivisions less sinking fund assets set aside to meet such debt was $181,242,324, or an average per capita of $74.49. In 1922 the average per capita was $50.33, and in 1912, $29.09.

Of the total debt reported for 1931, $25,982,560 was for the State government; $30,296,872 for the counties; $113,329,223 for the independent cities; $10,691,865 for the towns; and $941,804 for the sanitary and drainage districts.

The gross debt of the State government, less sinking fund assets, increased 19.4 percent from 1922 to 1931 and 17.9 percent from 1912 to 1931. Similar debt for all minor civil divisions combined increased 59.5 percent from 1922 to 1931 and 289.2 percent from 1912 to 1931.

ASSESSED VALUATIONS

In Virginia property is assessed by commissioners of revenue in the various counties and cities. Each commissioner commences on January 1 annually to assess taxes on real estate to the owner thereof on said date. All taxable tangible personal property, and the tangible personal property of public service corporations (except rolling stock of steam railroads), and the capital of merchants are subject to local taxation only. All real estate, except such as is exempted by the State constitution, is subject to annual taxation.

The assessed valuation of property shown in Table 8 as for the year 1931 is the valuation reported as of January 1, 1931.

The assessed valuation of all property in Virginia subject to levies of general property tax was $2,353,629,451 in 1931 as compared with $1,826,263,000 in 1922 and $864,963,000 in 1912. The per capita assessed valuation increased from $406.28 in 1912 to $771.69 in 1922, and to $967.38 in 1931.

TAX LEVIES

In Virginia each county and city treasurer collects State revenues and the county and city levies. The collection of taxes begins each year as soon as the commissioners of revenue complete their assessment, and continues up to and including December 5 of each year.

The levies of the general property tax shown in Table 9 as for 1931 are based on the assessment made January 1, 1931.

The total levies of the general property tax for the State and all subdivisions were $13,822,000 in 1912, $33,878,000 in 1922, and $43,386,587 in 1931, this being a per capita of $6.49, $14.32, and $17.83, respectively.

Of the total levies reported for 1931, $5,259,556 was for the State government; $15,714,348 for the counties; $20,607,949 for the independent cities; $1,667,975 for the towns; and $136,759 for the sanitary and drainage districts.

The average rate of levy per $100 of the assessed valuation was $1.60 in 1912, $1.86 in 1922, and $1.84 in 1931.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES, AND OF INDEPENDENT CITIES: 1931

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population[1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
Grand total	2,433,000	$106,166	$43.64	[2] $74,815	$40,498	$964	$28,841	$428	$975	$10,658	$1,211	$3,856	$6,732	$7,461
State government	(1)	42,199	17.34	[2] 30,990	3,480	605	22,393		317	3,484	951	1,216	5,241	
Counties	1,717,720	26,217	15.26	19,192	15,452	202	3,508	3	69	5,859	94	484	283	233
Independent cities	713,780	34,233	47.96	22,642	19,904	151	2,587	410	454	1,212	139	2,159	992	6,195
Towns	203,971	3,427	16.80	1,927	1,568	6	353	15	135	73	27	23	194	1,033
Other civil divisions		90	(2)	64	64							4	22	
ACCOMAC	36,000	491	13.64	360	290	3	67	1	2	99		11	11	7
County	36,000	444	12.33	333	270	3	60		1	99		11		
Towns	6,557	47	7.17	27	20		7	1	1				11	7
ALBEMARLE	27,100	603	22.25	473	394	3	76		5	103	5	14	3	
County	27,100	600	22.14	470	392	3	75		5	103	5	14	3	
Towns	341	3	8.80	3	2		1							
ALLEGHANY	21,000	514	24.48	413	307	2	104		6	51		1	1	42
County	21,000	413	19.67	360	270	2	88		1	51		1		
Towns	7,315	101	13.81	53	37		16		5				1	42
AMELIA	8,979	112	12.47	74	58	1	15			36	1		1	
County	8,979	112	12.47	74	58	1	15			36	1		1	
AMHERST	19,020	219	11.51	152	126	2	24		2	60	3		2	
County	19,020	214	11.25	149	123	2	24		1	60	3		1	
Towns	876	5	5.71	3	3				1				1	
APPOMATTOX	8,402	133	15.53	90	72	1	17		1	40			2	
County	8,402	124	14.76	82	66	1	15			40			2	
Towns	1,027	9	8.76	8	6		2		1					

ARLINGTON	29,900	1,048	35.05	710	620	6	84		1	63		7	34	233
County	29,900	1,048	35.05	710	620	6	84		1	63		7	34	233
AUGUSTA	38,800	757	19.51	570	457	5	108		2	104	9	26	21	25
County	38,800	620	15.98	490	397	5	88			91	9	25	2	
Towns	6,226	137	22.00	80	60		20		2	10		1	19	25
BATH	8,400	185	22.02	154	123	1	30			29	2			
County	8,400	185	22.02	154	123	1	30			29	2			
BEDFORD	29,091	596	20.49	360	287	3	70		3	118		8	2	105
County	29,091	411	14.13	315	251	3	61			87		7	2	
Towns	3,713	185	48.82	45	36		9		3	31		1		105
BLAND	6,100	87	14.26	60	49	1	10			21		4	2	
County	6,100	87	14.26	60	49	1	10			21		4	2	
BOTETOURT	15,457	264	17.08	209	175	2	32		1	49		4	1	
County	15,457	255	16.50	201	169	2	30			49		4	1	
Towns	1,342	9	6.71	8	6		2		1					
BRUNSWICK	20,486	318	15.52	232	191	2	39		1	66			19	
County	20,486	280	13.67	212	174	2	36			66			2	
Towns	1,629	38	23.33	20	17		3		1				17	
BUCHANAN	17,000	258	15.18	192	167	2	23		6	58		1		1
County	17,000	255	15.00	191	167	2	22		6	58				
Towns	815	3	3.68	1			1					1		1
BUCKINGHAM	13,315	139	10.44	83	61	2	20			54	1		1	
County	13,315	138	10.36	82	60	2	20			54	1		1	
Towns	442	1	2.26	1	1									
CAMPBELL	23,000	392	17.04	289	217	2	70		5	76	2	7	4	9
County	23,000	355	15.43	264	197	2	65		2	76	2	7	4	
Towns	3,059	37	12.10	25	20		5		3					9
CAROLINE	15,263	194	12.71	124	96	2	26			62	1	6	1	
County	15,263	191	12.51	121	94	2	25			62	1	6	1	
Towns	579	3	5.18	3	2		1							
CARROLL	22,300	285	12.78	198	166	3	29		2	82	1		2	
County	22,300	282	12.65	196	165	3	28		1	82	1		2	
Towns	485	3	6.19	2	1		1		1					
CHARLES CITY	4,900	86	17.55	63	50		13			21	1		1	
County	4,900	86	17.55	63	50		13			21	1		1	

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Includes $518,120 inheritance taxes, $2,834,032 income taxes, and $1,159,784 other special taxes, for State purposes only.
[3] Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES, AND OF INDEPENDENT CITIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
CHARLOTTE	16,061	$229	$14.26	$155	$128	$2	$25	----	----	$70	$1	$2	$1	----
County	16,061	225	14.01	151	125	2	24	----	----	70	1	2	1	----
Towns	1,538	4	2.60	4	3	----	1	----	----	----	----	----	----	----
Chesterfield	27,000	495	18.33	390	291	3	96	----	$23	71	1	5	3	----
County	27,000	472	17.48	374	280	3	91	----	20	71	1	5	1	----
Towns	2,331	17	7.29	13	8	----	5	----	3	----	----	----	1	----
Other civil divisions	----	6	(2)	3	3	----	----	----	----	----	----	----	1	----
CLARKE	7,200	156	21.67	107	75	1	28	----	1	31	2	1	7	$7
County	7,200	139	19.31	98	70	1	27	----	----	31	2	1	7	----
Towns	1,419	17	11.98	9	8	----	1	----	1	----	----	----	----	7
CRAIG	3,562	65	18.25	51	40	1	10	----	----	14	----	----	----	----
County	3,562	64	17.97	50	39	1	10	----	----	14	----	----	----	----
Towns	259	1	3.86	1	1	----	----	----	----	----	----	----	----	----
CULPEPER	13,300	267	20.08	206	167	2	37	----	3	41	----	2	1	14
County	13,300	219	16.47	175	145	2	28	----	----	41	----	2	1	----
Towns	2,379	48	20.18	31	22	----	9	----	3	----	----	----	----	14
CUMBERLAND	7,535	90	11.94	49	37	1	11	----	----	40	----	----	1	----
County	7,535	90	11.94	49	37	1	11	----	----	40	----	----	1	----
DICKENSON	16,600	273	16.45	215	189	2	24	----	1	55	1	----	1	----
County	16,600	267	15.08	210	184	2	24	----	----	55	1	----	1	----
Towns	729	6	8.23	5	5	----	----	----	1	----	----	----	----	----
DINWIDDIE	17,200	255	14.83	190	148	2	40	----	2	57	1	5	----	----
County	17,200	252	14.65	188	146	2	40	----	1	57	1	5	----	----
Towns	341	3	8.80	2	2	----	----	----	1	----	----	----	----	----

ELIZABETH CITY	20,400	328	16 08	256	201	1	54	53	6	48	2	11	2	
County	20,400	264	12.94	204	160	1	43	3		43	2	11	1	
Towns	2,956	64	21.65	52	41		11		6	5			1	
ESSEX	6,976	96	13 76	64	51		13			50	1	3	1	
County	6,976	93	13 33	58	46		12			50	1	3	1	
Towns	427	3	7 03	6	5		1							
FAIRFAX	25,900	615	23 77	491	429	3	62		13	68	1	24	16	3
County	25,900	558	21 54	448	392	3	53		6	68	1	23	14	
Towns	4,650	57	12 31	45	41		1		7				2	3
FAUQUIER	21,071	513	24 35	409	334	3	72		3	70	2	12	2	15
County	21,071	465	22 07	360	311	3	66			70	2	12	1	
Towns	2,137	48	22 46	39	23		6		3				1	15
FLOYD	11,698	175	14 95	101	87	1	15			76			1	
County	11,698	174	14 87	100	84	1	15			79			4	
Towns	459	1	2 22	1	1									
FLUVANNA	7,466	106	14 20	76	62	1	13			28			2	
County	7,466	105	14 06	75	61	1	13			28			2	
Towns	154	1	6.49	1	1									
FRANKLIN	24,337	313	12.86	195	159	2	37		1	95	3	2	2	12
County	24,337	277	11 38	177	143	2	32			95	3		2	
Towns	1,691	36	21 29	21	16		5		1			2		12
FREDERICK	13,300	202	15.19	148	118	2	28			15	2	1	6	
County	13,300	201	15 11	147	117	2	28			15	2	1	6	
Towns	1,022	1	.98	1	1									
GILES	12,000	330	25 38	268	263	2	23		1	10			1	
County	13,000	312	24.00	271	247	2	22			10			1	
Towns	2,287	18	7.87	17	16		1		1					
GLOUCESTER	11,019	154	13.98	96	76	2	18			49	2	7		
County	11,019	154	13.98	96	76	2	18			49	2	7		
GOOCHLAND	7,953	114	14.33	86	65	1	14			32	1		1	
County	7,953	114	14.33	80	65	1	11			32	1		1	
GRAYSON	20,100	252	13 54	157	123	3	31		3	71	1		8	12
County	20,100	194	9.65	119	92	3	24			71	1		3	
Towns	5,106	58	11.36	38	31		7		3				5	12
GREENE	5,950	67	11.20	42	31	1	10			23	2			
County	5,950	66	11 04	41	30	1	10			23	2			
Towns	229	1	4.37	1	1									

[1] For an explanaton of the population used in computing per capita figures, see text discussion, p. v.

[2] Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES, AND OF INDEPENDENT CITIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population[1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
GREENSVILLE	13,700	$190	$13.87	$136	$110	$1	$25	.....	$1	$39	$1	$2	$1	$10
County	13,700	151	11.02	109	84	1	24	.....	.....	39	1	1	1	.....
Towns	2,144	39	18.19	27	26	.....	1	.....	1	.....	.....	1	.....	10
HALIFAX	41,283	574	13.90	352	252	5	95	.....	7	172	1	8	4	30
County	41,283	437	10.59	255	175	5	75	.....	1	172	1	6	2	.....
Towns	5,903	137	23.21	97	77	.....	20	.....	6	.....	.....	2	2	30
HANOVER	17,009	256	15.05	174	135	3	36	.....	.....	65	2	.....	.....	15
County	17,009	229	13.46	162	126	2	34	.....	.....	65	2	.....	.....	.....
Towns	1,297	27	20.82	12	9	1	2	.....	.....	.....	.....	.....	.....	15
HENRICO	32,200	661	20.53	536	408	4	124	.....	11	78	.....	15	21	.....
County	32,200	602	18.70	497	369	4	124	.....	11	78	.....	14	2	.....
Other civil divisions	.....	59	(2)	39	39	.....	.....	.....	.....	.....	.....	1	19	.....
HENRY	20,800	277	13.32	208	162	2	44	.....	.....	68	1	.....	.....	.....
County	20,800	277	13.32	208	162	2	44	.....	.....	68	1	.....	.....	.....
Towns	359	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
HIGHLAND	4,525	85	18.78	66	52	.....	14	.....	.....	18	.....	1	.....	.....
County	4,525	84	18.56	65	51	.....	14	.....	.....	18	.....	1	.....	.....
Towns	290	1	3.45	1	1	.....	.....	.....	.....	.....	.....	.....	.....	.....
ISLE OF WIGHT	13,409	234	17.45	173	145	1	27	.....	.....	59	1	1	.....	.....
County	13,409	219	16.33	158	134	1	23	.....	.....	59	1	1	.....	.....
Towns	1,550	15	9.68	15	11	.....	4	.....	.....	.....	.....	.....	.....	.....
JAMES CITY	7,800	82	10.51	64	54	.....	10	.....	.....	16	.....	1	1	.....
County	7,800	82	10.51	64	54	.....	10	.....	.....	16	.....	1	1	.....

KING AND QUEEN	7,618	92	12.08	55	42	1	12			34	2		1	
County	7,618	92	12.08	55	42	1	12			34	2		1	
KING GEORGE	5,297	67	12.65	46	35	1	10			20			1	
County	5,297	67	12.65	46	35	1	10			20			1	
KING WILLIAM	7,929	150	18.92	107	86	2	19		1	35	1			6
County	7,929	100	12.61	66	49	1	16			33	1			
Towns	1,844	50	27.11	41	37	1	3		1	2				6
LANCASTER	8,896	105	11.80	68	54	1	13			33	1	2	1	
County	8,896	105	11.80	68	54	1	13			33	1	2	1	
LEE	31,300	355	11.34	260	222	3	35			88			1	6
County	31,300	340	10.86	251	216	3	32			88			1	
Towns	2,394	15	6.27	9	6		3							6
LOUDOUN	19,852	451	22.72	374	290	4	80		2	61	2		1	11
County	19,852	412	20.75	349	271	3	75			61	1		1	
Towns	3,419	39	11.41	25	19	1	5		2		1			11
LOUISA	14,309	186	13.00	120	93	2	25		1	62				3
County	14,309	175	12.23	113	87	2	24			62				
Towns	717	11	15.34	7	6		1		1					3
LUNENBURG	14,058	235	16.72	168	140	1	27		1	50		4		12
County	14,058	200	14.23	146	121	1	24			50		4		
Towns	2,321	35	15.08	22	19		3		1					12
MADISON	8,952	124	13.85	85	67	1	17			35	3		1	
County	8,952	124	13.85	85	67	1	17			35	3		1	
MATHEWS	7,884	94	11.92	55	40	1	14			38			1	
County	7,884	94	11.92	55	40	1	14			38			1	
MECKLENBURG	32,900	429	13.04	292	224	5	63		2	113	2		8	12
County	32,900	366	11.12	250	189	4	57			113	2		1	
Towns	4,695	63	13.42	42	35	1	6		2				7	12
MIDDLESEX	7,273	91	12.51	56	41	1	14			35				
County	7,273	88	12.10	53	39	1	13			35				
Towns	432	3	6.94	3	2		1							
MONTGOMERY	19,800	327	16.52	227	188	3	36	$2	5	74			4	15
County	19,800	276	13.94	199	163	3	33			74			3	
Towns	4,049	51	12.60	28	25		3	2	5				1	15
NANSEMOND	23,000	328	14.26	235	199	3	33		1	86	2	3	1	
County	23,000	326	14.17	233	197	3	33		1	86	2	3	1	
Towns	371	2	5.39	2	2									

[1] For an explanation of the population used in computing per capita figures, *see text discussion*, p. v.

[3] Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES, AND OF INDEPENDENT CITIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
NELSON	16,345	$194	$11.87	$139	$99	$2	$38			$51			$4	
County	16,345	194	11.87	139	99	2	38			51			4	
NEW KENT	4,300	75	17.44	58	47	1	10			16			1	
County	4,300	75	17.44	58	47	1	10			16			1	
NORFOLK	31,800	$866	27.23	561	474	3	84		$2	81	$1	$220	1	
County	31,800	841	26.45	539	452	3	84		2	81	1	217	1	
Other civil divisions		25	(2)	22	22							3		
NORTHAMPTON	18,700	320	17.59	249	201	2	46		1	56		2	4	$17
County	18,700	240	12.83	180	140	1	39			56		1	3	
Towns	2,878	89	30.92	69	61	1	7		1			1	1	17
NORTHUMBERLAND	11,081	148	13.36	101	80	1	20			43	1	2	1	
County	11,081	148	13.36	101	80	1	20			43	1	2	1	
NOTTAWAY	15,000	324	21.60	211	167	2	42		2	47		1	3	70
County	15,000	214	14.27	164	134	2	28			47		1	2	
Towns	4,679	110	23.51	47	33		14		2				1	10
ORANGE	12,070	255	21.13	185	141	2	42		2	30	1	4	7	17
County	12,070	206	17.07	157	119	2	36			39	1	1	7	
Towns	1,843	49	26.59	28	22		6		2				2	17
PAGE	14,900	228	15.30	175	141	2	30		2	42			1	7
County	14,900	189	12.68	146	118	2	26			42			1	
Towns	3,698	39	10.55	29	25		4		2					8
PATRICK	15,787	191	12.10	93	71	2	20		1	94	1		1	1
County	15,787	182	11.53	87	66	2	19			94			1	
Towns	388	9	15.51	6	5		1		1		1			1
PITTSYLVANIA	62,300	719	11.54	480	380	4	96		1	206	1	9	13	9
County	62,300	695	11.16	467	370	4	93			206	1	9	12	
Towns	1,780	24	13.48	13	10		3		1				1	9
POWHATAN	6,143	73	11.88	46	36		10			27				
County	6,143	73	11.88	46	36		10			27				

PRINCE EDWARD	14,520	345	23.76	192	154	1	37		1	49	1	7	18	77
County	14,520	206	14.19	150	121	1	28			49	1	1	5	
Towns	3,133	139	44.37	42	33		9		1			6	13	77
PRINCE GEORGE	10,311	198	19.20	148	124	1	26		3	44		2	4	
County	10,311	198	19.20	145	124	1	20		3	44		2	1	
PRINCESS ANNE	16,700	367	30.56	284	234	2	48	81	6	58		10	12	38
County	16,700	336	21.52	276	225	2	49			54		8	8	
Towns	1,719	151	87 84	98	79		19	1	6	2		2	4	38
PRINCE WILLIAM	14,000	273	19.64	184	134	2	28	4	1	45	1	2	4	31
County	14,000	215	15.21	159	134	2	23			48	1	1	4	
Towns	2,141	62	28 96	25	20		5	4	1			1		31
PULASKI	21,200	301	15.44	203	248	3	52		3	55	1	5	8	16
County	21,200	289	13.63	221	179	3	37			55	1	1	8	
Towns	7,803	102	13 07	82	69		13		3			1		16
RAPPAHANNOCK	7,717	98	12 70	71	55	1	15			26			1	
County	7,717	97	12.57	70	54	1	15			26			1	
Towns	250	1	4.00	1	1									
RICHMOND	6,878	83	12 07	54	41	1	12			27		2		
County	6,878	83	12.07	54	41	1	12			27		2		
ROANOKE	37,900	721	19 02	495	364	4	127	3	12	98	1	1	14	97
County	37,900	528	13 93	423	305	4	114		4	98	1		2	
Towns	8,443	193	22 86	72	59		13	3	8			1	12	97
ROCKBRIDGE	20,900	454	21.72	326	261	3	62		3	57	1	2	31	34
County	20,900	304	14.55	242	186	3	53			57	1	2	2	
Towns	4,259	150	35 22	84	75		9		3				29	34
ROCKINGHAM	29,709	519	17 47	381	302	5	74	1	1	92		6	29	9
County	29,709	485	16.33	361	285	5	71			92		6	26	
Towns	4,059	34	8 38	20	17		3	1	1				3	9
RUSSELL	25,957	423	16 30	321	272	3	46			95	1	2	3	1
County	25,957	419	16 14	318	269	3	46			95	1	2	3	
Towns	1,270	4	3.15	3	3									1
SCOTT	24,181	332	13 73	232	201	3	28			95		1	4	
County	24,181	325	13.44	226	195	3	28			95		1	3	
Towns	1,498	7	4.67	6	6								1	
SHENANDOAH	20,655	350	16 95	287	184	4	49		1	67	1	3	16	25
County	20,655	285	13 80	201	157	4	40			67	1	2	14	
Towns	5,406	65	12.02	36	27		9		1			1	2	25

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.

[3] Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES, AND OF INDEPENDENT CITIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
SMYTH	25,600	$419	$16.37	$257	$213	$3	$41	.....	$3	$102	$25	$1	$17	$14
County	25,600	312	12.19	220	182	3	35	.....	.....	85	.....	1	6	.....
Towns	7,832	107	13.66	37	31	.....	6	.....	3	17	25	.....	11	14
SOUTHAMPTON	26,870	456	16.97	284	230	3	51	.....	1	98	2	.....	24	47
County	26,870	352	13.10	252	207	2	43	.....	.....	95	2	.....	3	.....
Towns	4,728	104	22.00	32	23	1	8	.....	1	3	.....	.....	21	47
SPOTSYLVANIA	10,056	135	13.42	94	74	1	19	.....	.....	40	.....	.....	1	.....
County	10,056	135	13.42	94	74	1	19	.....	.....	40	.....	.....	1	.....
STAFFORD	8,050	106	13.17	76	63	1	12	.....	.....	29	.....	.....	1	.....
County	8,050	106	13.17	76	63	1	12	.....	.....	29	.....	.....	1	.....
SURRY	7,096	110	15.50	79	57	1	21	$1	.....	29	1	.....	.....	.....
County	7,096	106	14.94	76	55	1	20	.....	.....	29	1	.....	.....	.....
Towns	1,348	4	2.97	3	2	.....	1	1	.....	.....	.....	.....	.....	.....
SUSSEX	12,100	244	20.17	177	147	2	28	.....	1	46	.....	1	4	15
County	12,100	211	17.44	162	135	2	25	.....	.....	46	.....	1	2	.....
Towns	2,701	33	12.22	15	12	.....	3	.....	1	.....	.....	.....	2	15
TAZEWELL	33,300	614	18.44	475	379	4	92	.....	7	85	.....	7	2	38
County	33,300	484	14.53	397	313	4	80	.....	.....	82	.....	5	.....	.....
Towns	9,953	130	13.06	78	66	.....	12	.....	7	3	.....	2	2	38
WARREN	8,340	200	23.98	107	89	1	17	.....	2	28	2	.....	12	49
County	8,340	127	15.23	94	80	1	13	.....	2	28	2	.....	1	.....
Towns	2,424	73	30.12	13	9	.....	4	.....	.....	.....	.....	.....	11	49
WARWICK	8,829	139	15.74	114	98	1	15	.....	.....	20	.....	1	4	.....
County	8,829	139	15.74	114	98	1	15	.....	.....	20	.....	1	4	.....

WASHINGTON	34,100	546	16.01	410	351	4	55	2	6	106		1	19	2
County	34,100	481	14.11	357	307	4	46			106		1	17	
Towns	5,379	65	12.08	53	44		9	2	6				2	2
WESTMORELAND	8,497	128	15.06	77	79		18		1	46		2	2	
County	8,497	110	12.95	62	47		15			46		2		
Towns	928	18	19.40	15	12		3		1				2	
WISE	52,000	973	18.71	709	791	5	110		12	185	6	15	2	14
County	52,000	807	15.52	599	502	5	92			185	6	15	2	
Towns	13,192	166	12.58	110	92		18		12					14
WYTHE	20,800	292	14.04	194	154	3	37		3	64	5	1	13	12
County	20,800	246	11.83	168	134	3	31			64	5	1	8	
Towns	3,763	46	12.22	26	20		6		3				5	12
YORK	7,693	105	13.65	78	59	1	18			24		1	2	
County	7,693	105	13.65	78	59	1	18			24		1	2	
Independent cities:														
Alexandria	24,149	712	29.48	586	502		84	26	28	46		5	29	1
Bristol	9,200	301	32.72	221	192		29		10	18		1	7	44
Buena Vista	4,000	72	18.00	52	44		8	1	3			1	4	11
Charlottesville	16,000	841	52.56	501	421	2	78		20	29	7	46	33	205
Clifton Forge	7,000	225	32.14	167	144	1	22		6	13		4	3	32
Danville	22,400	1,446	64.55	599	540	3	56		14	41		25	12	755
Fredericksburg	7,000	281	40.14	141	103	1	37		8	13		14	8	97
Hampton	6,400	195	30.47	136	119	1	16		7	13		7	32	
Harrisonburg	7,500	361	48.13	149	114	1	34	1	3			2	2	204
Hopewell	13,000	620	47.69	572	547		25	2	4	38	1	2	1	
Lynchburg	41,400	1,851	44.71	1,290	1,058	15	217	60	38	82	3	69	117	192
Martinsville	8,300	293	35.30	115	102	1	12		9	23		1	2	143
Newport News	34,417	1,701	49.42	1,094	958	4	132		43	62	3	27	77	395
Norfolk	129,710	7,783	60.00	5,500	4,918	12	570	32	80	214	23	795	139	1,000
Petersburg	29,500	1,007	34.14	732	635		97	1	12	56		36	56	114
Portsmouth	45,704	1,894	41.44	1,052	889	3	160		18	84	4	324	42	370
Radford	6,500	225	34.62	101	89		12		6	1		4	6	107
Richmond	184,400	10,570	57.32	6,685	6,049	68	568	194	50	315	29	690	314	2,293
Roanoke	71,200	2,418	33.96	1,976	1,685	33	258	55	65	117	10	81	53	61
South Norfolk	7,900	216	27.34	195	178	1	16		3	16			2	
Staunton	12,200	383	31.39	237	186	1	50	4	11	18		17	8	88
Suffolk	10,400	310	29.81	273	213	1	59		6	20		3	8	
Williamsburg	4,000	128	32.00	68	59	1	8		1	6	4	1	30	18
Winchester	11,500	400	34.78	200	159	2	39	34	9	17	55	4	16	65

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931

[Revenue receipts expressed in thousands]

CITY OR TOWN	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
Grand total	917,751	$37,660	$41.04	$24,569	$21,472	$157	$2,940	$425	$589	$1,315	$166	$2,182	$1,186	$7,228
30,000 population and over	506,831	26,217	51.73	17,597	15,557	135	1,905	341	294	874	72	1,986	742	4,311
Richmond	184,400	10,570	57.32	6,685	6,049	68	568	194	50	315	29	690	314	2,293
Norfolk	129,710	7,783	60.00	5,500	4,918	12	570	32	80	214	23	795	139	1,000
Roanoke	71,200	2,418	33.96	1,976	1,685	33	258	55	65	117	10	81	53	61
Portsmouth	45,704	1,894	41.44	1,052	889	3	160	----	18	84	4	324	42	370
Lynchburg	41,400	1,851	44.71	1,290	1,058	15	217	60	38	82	3	69	117	192
Newport News	34,417	1,701	49.42	1,094	958	4	132	----	43	62	3	27	77	395
8,000 to 30,000 population	156,649	6,313	40.30	4,036	3,497	10	529	67	123	306	63	140	163	1,415
Petersburg	29,500	1,007	34.14	732	635	----	97	1	12	56	----	36	56	114
Alexandria	24,149	712	29.48	586	502	----	84	26	28	46	----	5	20	1
Danville	22,400	1,446	64.55	599	540	3	56	----	14	41	----	25	12	755
Charlottesville	16,000	841	52.56	501	421	2	78	----	20	29	7	46	33	205
Hopewell	13,000	620	47.69	572	547	----	25	2	4	38	1	2	1	----
Staunton	12,200	383	31.39	237	186	1	50	4	11	18	----	17	8	88
Winchester	11,500	400	34.78	200	159	2	39	34	9	17	55	4	16	65
Suffolk	10,400	310	29.81	273	213	1	59	----	6	20	----	3	5	----
Bristol	9,200	301	32.72	231	193	----	29	----	10	18	----	1	7	44
Martinsville	8,300	293	35.30	115	102	1	12	----	9	23	----	1	2	143
2,500 to 8,000 population	132,881	3,505	26.38	1,958	1,623	7	328	7	99	125	29	45	205	1,034
South Norfolk	7,900	216	27.34	195	175	1	16	----	3	16	----	----	2	----
Harrisonburg	7,500	361	48.13	149	114	1	34	1	3	----	----	2	2	204
Pulaski	7,168	97	13.53	79	67	----	12	----	2	----	----	----	----	16
Clifton Forge	7,000	225	32.14	167	144	1	22	----	6	13	----	4	3	32
Fredericksburg	7,000	281	40.14	141	103	1	37	----	8	13	----	14	8	97

Covington	6,538	95	14.53	51	35		16		4				1	39
Radford	6,500	225	34.62	101	59		12		6	1		4	6	107
Hampton	6,400	195	30.47	136	119	1	16		7	13		7	53	
Waynesboro	6,226	137	22.00	50	60		20		2	10		1	19	
South Boston	4,841	128	26.44	92	73		19		5			2	2	27
Salem	4,833	162	33.52	53	44		9	3	5			1	12	28
Marion	4,156	40	9.62	23	19		4		1				3	11
Buena Vista	4,000	72	18.00	52	44		8	1	3			1	4	11
Williamsburg	4,000	128	32.00	68	59	1	8		1	6	4	1	30	18
Big Stone Gap	3,908	37	9.47	26	24		2		2					9
Bluefield	3,906	63	16.13	41	36		5		5	3			1	13
Lexington	3,752	145	39.45	83	74		9		3				29	33
Bedford	3,713	185	49.82	45	36		9		3	31		1		105
Vinton	3,610	31	8.59	19	15		4		3					9
Appalachia	3,595	38	10.57	35	29		6		3					
Wytheville	3,327	37	11.12	20	15		5		3				2	12
Farmville	3,133	139	44.37	42	33		9		1			6	13	71
Norton	3,077	61	19.82	30	22		8		4					27
Saltville	2,964	60	20.24	11	9		2		2	17	25		5	
Phoebus	2,956	64	21.65	52	41		11		6	5			1	
Franklin	2,930	87	29.69	20	13		7		1				21	45
Abingdon	2,877	52	18.07	45	38		7	2	4				1	
Galax	2,544	54	21.23	35	30		5		2				5	12
Cape Charles	2,527	87	34.43	67	60	1	6		1			1	1	17
Less than 2,500 population	121,390	1,625	13.39	978	795	5	178	10	73	7	2	11	76	468

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES, AND OF INDEPENDENT CITIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS [a]	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments									Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
Grand total	$106,723	$43.86	[1] $74,563	$7,363	$6,294	$3,426	$14,308	$5,413	$31,926	$266	$438	$2,061	$3,260	$9,900	$19,000
State government	42,493	17.47	[1] 31,071	2,824	1,377	1,272	6,891	3,761	11,995	39	5	1,505		943	10,479
Counties	25,519	14.86	21,209	2,350	506	213	5,486	608	11,930	41	1	74	40	1,711	2,559
Independent cities	35,243	49.38	20,617	2,189	4,411	1,941	1,931	1,044	8,001	186	432	482	2,726	6,584	5,316
Towns	3,226	15.82	[2] 1,623										494	611	498
Other civil divisions	242	(3)	[2] 43											51	148
ACCOMAC	499	13.86	429	40	9	5	97	10	241	1		3	12	26	32
County	452	12.56	406	40	9	5	97	10	241	1		3		17	29
Towns	47	7.17	23										12	9	3
ALBEMARLE	496	18.30	396	49	8	8	101	12	203	5		7		91	9
County	493	18.19	393	49	8	8	101	12	203	5		7		91	9
Towns	3	8.80	3												
ALLEGHANY	508	24.19	406	42	11	5	117	9	179	1		1	14	50	38
County	419	19.95	365	42	11	5	117	9	179	1		1		24	30
Towns	89	12.17	41										14	26	8
AMELIA	106	11.81	103	12	3		27	2	59					2	1
County	106	11.81	103	12	3		27	2	59					2	1
AMHERST	201	10.57	179	22	2	2	33	4	105			1	3	8	11
County	194	10.20	175	22	2	2	39	4	105			1		8	11
Towns	7	7 99	4										3		
APPOMATTOX	124	14.76	120	13	2	1	22	2	74						4
County	118	14.04	114	13	2	1	22	2	74						4
Towns	6	5.84	6												

ARLINGTON	1,418	47.42	722	85	33	34	320	9	238	1		2	40	117	539
County	1,418	47.42	722	85	33	34	320	9	238	1		2	40	117	539
AUGUSTA	815	21.01	612	51	8	5	191	15	247	1			10	65	128
County	590	15.21	518	51	8	5	191	15	247	1				48	24
Towns	225	36.14	94										10	17	104
BATH	146	17.38	138	18	3	1	42	6	68					4	4
County	146	17.38	138	18	3	1	42	6	68					4	4
BEDFORD	685	23.55	419	34	6	1	94	10	202			1	24	33	209
County	517	17.77	348	34	6	1	94	10	202			1		8	161
Towns	168	45.25	71										24	25	48
BLAND	80	13.11	68	10	1		17	2	37			1		6	6
County	80	13.11	68	10	1		17	2	37			1		6	6
BOTETOURT	259	16.76	230	23	3	2	65	5	126			1		18	11
County	251	16.24	225	23	3	2	65	5	126			1		18	8
Towns	[3]	5.96	5												3
BRUNSWICK	278	13.57	242	26	4	4	50	6	135					25	11
County	253	12.35	225	26	4	4	50	6	135					17	11
Towns	25	15.35	17											8	
BUCHANAN	202	11.88	158	22	2	1	36	7	89				1	28	15
County	197	11.59	157	22	2	1	36	7	89					28	12
Towns	5	6.13	1										1		3
BUCKINGHAM	142	10.66	127	14	2	1	23	3	82					8	7
County	140	10.51	125	14	2	1	23	3	82					8	7
Towns	2	4.52	2												
CAMPBELL	396	17.22	297	25	5		80	11	166	1			6	17	76
County	376	16.35	288	25	5		80	11	166	1				12	76
Towns	20	6.54	9										6	5	
CAROLINE	200	13.10	169	13	2		43	2	106	1				1	30
County	183	11.99	167	13	2		43	2	106	1				1	15
Towns	17	29.36	2												15
CARROLL	275	12.33	238	24	4	1	77	7	121			1		24	13
County	272	12.20	235	24	4	1	77	7	121			1		24	13
Towns	3	6.19	3												
CHARLES CITY	82	16.73	68	9	1	1	17	1	39					11	3
County	82	16.73	68	9	1	1	17	1	39					11	3

[1] Includes $1,401,897, payments for development and conservation of natural resources by State government.
[2] Not available by departments.
[3] Not computed.

[a] Omission from table 3 of any civil division listed in tables 1 or 5 indicates no payments reported for such division.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES, AND OF INDEPENDENT CITIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
CHARLOTTE	$203	$12.64	$168	$18	$3	$2	$29	$4	$107	----	$1	$1	----	$30	$5
County	200	12.45	165	18	3	2	29	4	107	----	1	1	----	30	5
Towns	3	1.95	3	----	----	----	----	----	----	----	----	----	----	----	----
CHESTERFIELD	496	18.37	379	47	22	5	62	9	226	$1	----	1	----	16	101
County	482	17.85	373	47	22	5	62	9	226	1	----	1	----	8	101
Towns	10	4.29	4	----	----	----	----	----	----	----	----	----	----	6	----
Other civil divisions	4	(3)	2	----	----	----	----	----	----	----	----	----	----	2	----
CLARKE	157	21.81	130	13	3	----	47	4	56	----	----	----	$4	9	14
County	142	19.72	123	13	3	----	47	4	56	----	----	----	----	5	14
Towns	15	10.57	7	----	----	----	----	----	----	----	----	----	4	4	----
CRAIG	61	17.13	55	9	2	----	16	2	25	----	----	----	----	3	3
County	60	16.84	54	9	2	----	16	2	25	----	----	----	----	3	3
Towns	1	3.86	1	----	----	----	----	----	----	----	----	----	----	----	----
CULPEPER	244	18.35	204	21	3	1	50	4	96	----	----	1	11	16	13
County	200	15.04	176	21	3	1	50	4	96	----	----	1	----	11	13
Towns	44	18.50	28	----	----	----	----	----	----	----	----	----	11	5	----
CUMBERLAND	90	11.94	78	10	2	----	14	1	50	----	----	1	----	7	5
County	90	11.94	78	10	2	----	14	1	50	----	----	1	----	7	5
DICKENSON	232	13.98	192	29	4	----	41	5	108	----	----	----	----	25	15
County	226	13.61	187	29	4	----	41	5	108	----	----	----	----	24	15
Towns	6	8.23	5	----	----	----	----	----	----	----	----	----	----	1	----

DINWIDDIE	232	13.49	206	24	3	2	39	5	130	1		1		12	14
County	231	13.43	205	24	3	2	39	5	130	1		1		12	14
Towns	1	2.93	1												
ELIZABETH CITY	296	14.51	257	29	13	2	47	5	116	1		1		35	4
County	245	12.01	214	29	13	2	47	5	116	1		1		27	4
Towns	51	17.25	43											8	
ESSEX	90	12.90	84	13	1		15	4	49					3	3
County	87	12.47	82	13	1		15	4	49					2	3
Towns	3	7.03	2											1	
FAIRFAX	588	22.70	492	44	16	6	192	7	180	1		7	1	66	29
County	532	20.54	453	44	16	6	192	7	180	1		7		52	27
Towns	56	12.10	39										1	14	2
FAUQUIER	467	22.16	400	30	4		166	8	169				6	21	40
County	426	20.22	377	30	4		166	8	169					9	40
Towns	41	19.19	23										6	12	
FLOYD	157	13.42	144	14	2	1	33	2	91					7	6
County	156	13.34	143	14	2	1	33	2	91					7	6
Towns	1	2.22	1												
FLUVANNA	104	13.93	88	12	2		19	2	52			1		1	15
County	104	13.93	88	12	2		19	2	52			1		1	15
FRANKLIN	282	11.59	245	26	3		63	4	135				5	13	19
County	242	9.94	231	26	3		63	4	135					4	7
Towns	40	23.65	14										5	9	12
FREDERICK	184	13.83	166	17	4		43	4	96			1		6	12
County	183	13.76	165	17	4		43	4	96			1		6	12
Towns	1	.98	1												
GILES	346	26.62	275	29	6	3	68	12	143			1		21	50
County	327	25.15	262	29	6	3	68	12	143			1		20	45
Towns	19	8 31	13											1	5
GLOUCESTER	159	14.43	143	17	3		35	4	83			1		1	15
County	159	14.43	143	17	3		35	4	83			1		1	15
GOOCHLAND	102	12.83	100	15	1		19	2	63					1	1
County	102	12.83	100	15	1		19	2	63					1	1
GRAYSON	245	12 19	193	19	2	1	36	6	109				10	27	15
County	190	9.45	173	19	2	1	36	6	109					7	10
Towns	55	10.77	20										10	20	5

[3] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES, AND OF INDEPENDENT CITIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments									Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
GREENE	$66	$11.04	$63	$8	$2		$17	$2	$33					$1	$2
County	65	10.87	62	8	2		17	2	33					1	2
Towns	1	4.37	1												
GREENSVILLE	183	13.36	157	14	3	$4	31	5	81			$1	$8	11	7
County	150	10.95	139	14	3	4	31	5	81			1		4	7
Towns	33	15.39	18										8	7	
HALIFAX	529	12.81	411	35	4	6	65	13	222	$1		2	18	39	61
County	408	9.88	348	35	4	6	65	13	222	1		2		8	52
Towns	121	20.50	63										18	31	9
HANOVER	280	16.46	213	20	4	1	54	5	124				13	10	44
County	255	14.99	208	20	4	1	54	5	124					3	44
Towns	25	19.28	5										13	7	
HENRICO	789	24.50	562	57	29	9	166	7	253					65	162
County	695	21.58	521	57	29	9	166	7	253					42	132
Other civil divisions	94	(3)	41											23	30
HENRY	213	10.24	180	20	3	1	35	3	118					27	6
County	213	10.24	180	20	3	1	35	3	118					27	6
HIGHLAND	74	16.35	70	10	1		15	1	42					2	2
County	73	16.13	69	10	1		15	1	42					2	2
Towns	1	3.45	1												
ISLE OF WIGHT	237	17.67	208	21	2	4	53	4	111			1		5	24
County	224	16.71	196	21	2	4	53	4	111			1		4	24
Towns	13	8.39	12											1	

JAMES CITY	83	10 64	71	11	1	1	15	1	42					8	4
County	83	10.64	71	11	1	1	15	1	42					8	4
KING AND QUEEN	90	11.81	88	9	2	1	19	2	55					1	1
County	90	11.81	88	9	2	1	19	2	55					1	1
KING GEORGE	65	12.27	63	9	2	1	16	2	33					1	1
County	65	12 27	63	9	2	1	16	2	33					1	1
KING WILLIAM	128	16. 14	115	13	1		19	2	50				4	7	2
County	90	11. 35	85	13	1		19	2	50					3	2
Towns	38	20. 61	30										4	4	
LANCASTER	96	10. 79	90	13	1	2	19	1	54					3	3
County	96	10. 79	90	13	1	2	19	1	54					3	3
LEE	288	9. 20	239	34	3		41	3	152				3	42	4
County	274	8 75	233	34	3		41	3	152					37	4
Towns	14	5. 85	6										3	5	
LOUDOUN	410	20 65	359	30	9	2	106	17	172	1		1	10	18	23
County	372	18. 74	338	30	9	2	105	17	172	1		1		11	23
Towns	38	11. 11	21										10	7	
LOUISA	187	13 07	166	21	2		39	3	96				1	5	15
County	179	12. 51	161	21	2		39	3	96					3	15
Towns	8	11. 16	5										1	2	
LUNENBURG	216	15 36	166	20	2	1	29	3	98			1	5	37	8
County	183	13 02	154	20	2	1	29	3	98			1		21	8
Towns	33	14. 22	12										5	16	
MADISON	125	13. 96	104	12	3		25	2	62					15	6
County	125	13. 96	104	12	3		25	2	62					15	6
MATHEWS	93	11. 80	89	10	2	1	16	1	59					2	2
County	93	11. 80	89	10	2	1	16	1	59					2	2
MECKLENBURG	394	11. 98	337	26	2	1	69	3	198	2			5	38	14
County	331	10 06	301	26	2	1	69	3	198	2				16	14
Towns	63	13. 42	36										5	22	
MIDDLESEX	109	14. 99	85	10	2	1	12	2	56					3	21
County	106	14. 57	83	10	2	1	12	2	56					2	21
Towns	3	6 94	2											1	
MONTGOMERY	325	16. 41	259	27	5	1	32	9	144	1			6	14	46
County	239	12. 07	219	27	5	1	32	9	144	1				9	11
Towns	86	21. 24	40										6	5	35

[3] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, TOWNS, AND OTHER CIVIL DIVISIONS, AND OF INDEPENDENT CITIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
			Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
NANSEMOND	$317	$13.78	$272	$33	$3	$5	$46	$5	$175	$1	----	$3	----	$23	$22
County	316	13.74	271	33	3	5	46	5	175	1	----	3	----	23	22
Towns	1	2.70	1												
NELSON	240	14.68	189	20	2	----	60	5	102	----	----	----	----	5	46
County	240	14.68	189	20	2	----	60	5	102	----	----	----	----	5	46
NEW KENT	74	17.21	65	11	1	----	15	1	37	----	----	----	----	2	7
County	74	17.21	65	11	1	----	15	1	37	----	----	----	----	2	7
NORFOLK	871	27.39	540	65	53	14	136	16	255	1	----	----	----	186	145
County	727	22.86	540	65	53	14	136	16	255	1	----	----	----	160	27
Other civil divisions	144	(2)												26	118
NORTHAMPTON	325	17.38	247	21	6	4	38	6	128	----	----	1	$4	35	39
County	230	12.30	204	21	6	4	38	6	128	----	----	1	----	17	9
Towns	95	33.01	43										4	18	30
NORTHUMBERLAND	140	12.63	127	15	1	3	31	2	74	1	----	----	----	3	10
County	140	12.63	127	15	1	3	31	2	74	1	----	----	----	3	10
NOTTOWAY	279	18.60	222	20	4	----	16	6	136	1	----	----	23	26	8
County	198	13.20	183	20	4	----	16	6	136	1	----	----	----	9	6
Towns	81	17.31	39										23	17	2
ORANGE	244	20.22	194	20	4	----	37	4	104	1	----	1	8	19	23
County	187	15.49	171	20	4	----	37	4	104	1	----	1	----	9	7
Towns	57	30.93	23										8	10	16
PAGE	286	19.19	192	22	4	----	45	10	91	----	----	1	3	12	79
County	252	16.91	173	22	4	----	45	10	91	----	----	1	----	6	73
Towns	34	9.19	19										3	6	6
PATRICK	175	11.09	152	15	3	----	17	7	108	----	----	----	----	9	14
County	161	10.20	150	15	3	----	17	7	108	----	----	----	----	7	4
Towns	14	23.81	2											2	10

PITTSYLVANIA	666	10.69	584	41	17	2	152	12	350	1			7	52	23
County	644	10.34	575	41	17	2	152	12	350	1				46	23
Towns	22	12.36	9										7	6	
POWHATAN	65	10.58	58	10	1		8	1	38					1	6
County	65	10.58	58	10	1		8	1	38					1	6
PRINCE EDWARD	310	21.35	229	21	3	6	37	11	101	1		1	52	21	8
County	194	13.36	181	21	3	6	37	11	101	1		1		13	
Towns	116	37.03	48										52	8	8
PRINCE GEORGE	192	18 62	180	26	3	1	44	2	104					4	8
County	192	18 62	180	26	3	1	44	2	104					4	8
PRINCESS ANNE	442	26.47	309	31	5	4	51	6	134	1			31	87	15
County	282	16.89	232	31	5	4	51	6	134	1				50	
Towns	160	93.08	77										31	37	15
PRINCE WILLIAM	233	16 64	190	19	2	3	46	7	95	1			9	12	22
County	186	13.29	173	19	2	3	46	7	95	1				7	6
Towns	47	21.95	17										9	5	16
PULASKI	357	16.84	272	23	4	3	50	12	129	1		3	6	37	42
County	281	13.25	225	23	4	3	50	12	129	1		3		14	42
Towns	76	9.74	47										6	23	
RAPPAHANNOCK	107	13.87	81	11	3		10	2	54					4	22
County	106	13.74	80	11	3		10	2	54					4	22
Towns	1	4.00	1												
RICHMOND	78	11.34	73	9	2	1	13	2	46					3	2
County	78	11.34	73	9	2	1	13	2	46					3	2
ROANOKE	640	16 89	496	42	7	1	131	11	237	1		1	49	34	61
County	477	12.59	431	42	7	1	131	11	237	1		1		11	35
Towns	163	10.31	65										49	23	26
ROCKBRIDGE	425	20.33	374	29	5	3	123	10	141			1	8	19	24
County	315	15.07	312	29	5	3	123	10	141			1		3	
Towns	110	25.83	62										8	16	24
ROCKINGHAM	601	20.23	460	43	10	3	160	14	218	1		1	3	11	127
County	577	19.42	450	43	10	3	160	14	218	1		1		4	123
Towns	24	5.91	10										3	7	4
RUSSELL	334	12.87	286	35	4		54	12	174	1		2	1	32	15
County	329	12.67	282	35	4		54	12	174	1		2		32	15
Towns	5	3.94	4										1		
SCOTT	279	11.54	223	27	3		58	5	124					50	6
County	272	11.25	217	27	3		58	5	124					49	6
Towns	7	4.67	6											1	

[3] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES, AND OF INDEPENDENT CITIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
SHENANDOAH	$316	$15.30	$263	$24	$7	-------	$65	$9	$136	$1	-------	$1	$10	$22	$21
County	260	12.59	243	24	7	-------	65	9	136	1	-------	1	-------	3	14
Towns	56	10.36	20	-------	-------	-------	-------	-------	-------	-------	-------	-------	10	19	7
SMYTH	432	16.88	364	26	9	$2	70	18	143	1	-------	4	3	19	46
County	331	12.93	273	26	9	2	70	18	143	1	-------	4	-------	13	45
Towns	101	12.90	91	-------	-------	-------	-------	-------	-------	-------	-------	-------	3	6	1
SOUTHAMPTON	464	17.27	352	28	2	7	76	5	184	1	-------	1	31	32	49
County	364	13.55	304	28	2	7	76	5	184	1	-------	1	-------	11	49
Towns	100	21.15	48	-------	-------	-------	-------	-------	-------	-------	-------	-------	31	21	-------
SPOTSYLVANIA	126	12.53	118	15	2	1	22	4	74	-------	-------	-------	-------	3	5
County	126	12.53	118	15	2	1	22	4	74	-------	-------	-------	-------	3	5
STAFFORD	137	17.02	92	14	3	1	18	4	51	-------	-------	1	-------	5	40
County	137	17.02	92	14	3	1	18	4	51	-------	-------	1	-------	5	40
SURRY	100	14.09	91	12	1	-------	26	4	44	-------	-------	-------	-------	4	5
County	95	13.39	87	12	1	-------	26	4	44	-------	-------	-------	-------	4	4
Towns	5	3.71	4	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	1
SUSSEX	204	16.86	174	18	2	-------	45	5	95	-------	-------	1	8	10	12
County	182	15.04	166	18	2	-------	45	5	95	-------	-------	1	-------	7	9
Towns	22	8.15	8	-------	-------	-------	-------	-------	-------	-------	-------	-------	8	3	3
TAZEWELL	538	16.16	426	35	7	-------	97	26	198	1	-------	-------	23	69	20
County	427	12.82	361	35	7	-------	97	26	198	1	-------	-------	-------	49	14
Towns	111	11.15	62	-------	-------	-------	-------	-------	-------	-------	-------	-------	23	20	6
WARREN	232	27.82	142	20	3	1	28	6	62	-------	-------	-------	15	17	58
County	135	16.19	120	20	3	1	28	6	62	-------	-------	-------	-------	10	5
Towns	97	40.02	22	-------	-------	-------	-------	-------	-------	-------	-------	-------	15	7	53

WARWICK	176	19.93	131	18	4	3	33	3	68	1		1			15
County	176	19 93	131	18	4	3	33	3	68	1		1			15
WASHINGTON	502	14.72	424	35	7	3	80	11	235	1		5	1	43	34
County	444	13 02	377	35	7	3	80	11	235	1		5		34	33
Towns	58	10 78	47										1	9	1
WESTMORELAND	127	14.95	116	12	2	1	16	1	62					6	5
County	103	12 12	94	12	2	1	16	1	62					4	5
Towns	24	25.86	22											2	
WISE	947	18 21	615	54	7	8	66	27	389	2			13	236	83
County	809	15.56	553	54	7	8	66	27	389	2				177	79
Towns	138	10 46	62										13	59	4
WYTHE	273	13 13	239	18	5	1	56	7	123			3	6	8	20
County	221	10.63	213	18	5	1	56	7	123			3		1	7
Towns	52	13.82	26										6	7	13
YORK	106	13.78	98	14	2		25	1	55			1		4	4
County	106	13.78	98	14	2		25	1	55			1		4	4
Independent cities:															
Alexandria	790	32 71	584	110	104	48	68	25	219		86	4	1	116	89
Bristol	535	58 15	237	39	32	9	35	5	96	2		19	15	64	219
Buena Vista	97	24 25	54	10	4	2	16		20			2	10	5	28
Charlottesville	1,072	67.00	420	78	85	22	25	10	173	11	6	10	88	166	398
Clifton Forge	200	28.57	127	26	15	5	7	3	64		1	6	8	45	20
Danville	1,433	63 97	700	83	153	68	64	68	241	10	11	2	389	159	185
Fredericksburg	261	37.29	154	38	20	13	11	3	69				61	17	29
Hampton	281	43 91	136	16	24	7	13	1	73	2				31	114
Harrisonburg	396	52 80	235	40	19	4	83	10	72			7	114	43	4
Hopewell	509	39 15	347	61	76	12	33	21	142	1	1			115	47
Lynchburg	1,937	46.79	1,259	106	233	125	113	106	472		78	26	49	252	377
Martinsville	271	32.65	131	22	20	8	8	2	65			6	58	51	31
Newport News	1,607	46 69	1,002	95	200	86	56	54	473	3	14	21	150	327	128
Norfolk	7,402	57 07	4,341	369	1,310	500	234	204	1,476	40	86	122	330	2,160	571
Petersburg	1,194	40 47	823	99	170	76	95	32	304	11	11	25	39	185	147
Portsmouth	1,697	37.13	964	105	191	112	71	37	420	3	8	17	126	528	79
Radford	240	36 92	97	12	14	2	14	1	45		6	3	94	37	12
Richmond	10,880	58 73	6,161	585	1,224	630	614	358	2,337	76	168	169	1,096	1,712	1,861
Roanoke	2,907	40.83	1,822	147	372	149	195	83	803	19	23	31	22	351	712
South Norfolk	251	31 77	171	22	18	15	44		72					55	25
Staunton	413	33.85	225	43	31	12	31	10	86	2	9	1	23	72	93
Suffolk	387	37.21	249	35	58	20	23	8	98	1	1	5		44	94
Williamsburg	113	28.25	91	21	10	1	15		11	2		1	11	10	1
Winchester	420	36 52	287	27	28	15	63	3	140	3	3	5	42	39	52

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY OR TOWN	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public service enterprises	Interest	Outlays
Grand total	$38,469	$41.92	$22,240	$3,220	$7,195	$5,814
30,000 population and over	26,380	52.05	15,549	1,773	5,330	3,728
Richmond	10,830	58 73	6,161	1,096	1,712	1,861
Norfolk	7,402	57.07	4,341	330	2,160	571
Roanoke	2,907	40.83	1,822	22	351	712
Portsmouth	1,697	37 13	964	126	528	79
Lynchburg	1,037	46.79	1,250	49	252	377
Newport News	1,607	46 69	1,002	150	327	128
8,000 to 30,000 population	7,024	44 84	4,003	655	1,011	1,355
Petersburg	1,194	40.47	823	39	185	147
Alexandria	790	32.71	581	1	116	89
Danville	1,433	63.97	700	389	159	185
Charlottesville	1,072	67.00	420	88	166	398
Hopewell	509	39.15	347	----------	115	47
Staunton	413	33.85	225	23	72	93
Winchester	420	36.52	287	42	39	52
Suffolk	387	37.21	249	----------	41	94
Bristol	535	58.15	237	15	64	219
Martinsville	271	32.65	131	58	51	31
2,500 to 8,000 population	3,510	26 41	1,910	541	547	512
South Norfolk	251	31.77	171	----------	55	25
Harrisonburg	396	52.80	235	114	43	4
Pulaski	72	10.04	43	6	23	----------
Clifton Forge	200	28.57	127	8	45	20
Fredericksburg	261	37.29	154	61	17	29
Covington	84	12 85	38	12	26	8
Radford	240	30.92	97	94	37	12
Hampton	281	43.01	136	----------	31	114
Waynesboro	225	30.14	94	10	17	104
South Boston	113	23.34	59	15	30	9
Salem	136	28 14	51	45	15	25
Marion	37	8.90	32	2	3	----------
Buena Vista	97	24 25	54	10	5	28
Williamsburg	113	28.25	91	11	10	1
Big Stone Gap	33	8.44	21	1	11	----------
Bluefield	48	12.29	31	8	8	1
Lexington	108	28.78	61	7	16	24
Bedford	108	45.25	71	24	25	48
Vinton	27	7.48	14	4	8	1
Appalachia	27	7.51	13	----------	13	1
Wytheville	43	12.92	19	6	5	13
Farmville	116	37.03	48	52	8	8
Norton	48	15.60	12	7	26	3
Saltville	58	19.57	56	----------	2	----------
Phoebus	51	17.25	43	----------	8	----------
Franklin	80	20.35	40	30	10	----------
Abingdon	46	15.99	40	----------	6	----------
Galax	51	20.05	17	10	20	4
Cape Charles	94	37.20	42	4	18	30
Less than 2,500 population	1,555	12.81	778	251	307	219

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES, AND OF INDEPENDENT CITIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	**$216,954**	**$199,167**	**$427**	**$17,360**	**$181,242**	**$74 49**
State government	28,302	20,343		8,059	25,983	10 68
Counties	35,203	28,388		6,815	30,296	17 46
Independent cities	140,513	132,496		8,017	113,329	158 77
Towns	11,950	10,959	427	564	10,692	52 42
Other civil divisions	986	981		5	942	(1)
ACCOMAC	587	446		141	567	15 75
County	421	283		138	404	11 22
Towns	166	163		3	163	24 86
ALBEMARLE	1,629	1,510		119	1,347	49 70
County	1,625	1,506		119	1,343	49 56
Towns	4	4			4	11 73
ALLEGHANY	1,028	807	2	219	1,001	47 81
County	521	302		219	497	23 67
Towns	507	505	2		507	69 31
AMELIA	45	25		20	28	3 12
County	45	25		20	28	3 12
AMHERST	211	172		42	171	8 99
County	177	135		42	138	7 26
Towns	37	37			33	37 67
APPOMATTOX	20			20	19	2 26
County	19			19	19	2 26
Towns	1			1		
ARLINGTON	2,466	2,026		440	2,264	75 72
County	2,466	2,026		440	2,264	75 72
AUGUSTA	1,309	1,145		164	907	23 38
County	969	805		164	611	15 75
Towns	340	340			296	47 54
BATH	91	43		48	91	10 83
County	91	43		48	91	10 83
BEDFORD	689	521		168	655	22 52
County	211	43		168	204	7 01
Towns	478	478			451	121 47
BLAND	126	97		29	29	4 75
County	126	97		29	29	4 75
BOTETOURT	352	295		57	334	21 61
County	352	295		57	334	21 61
BRUNSWICK	474	437		37	415	20 26
County	332	295		37	319	15 57
Towns	142	142			96	58 93
BUCHANAN	687	593		94	662	38 91
County	686	593		93	661	38 88
Towns	1			1	1	1 23
BUCKINGHAM	175	130		45	174	13 07
County	173	130		43	172	12 92
Towns	2			2	2	4 52
CAMPBELL	661	521	15	125	595	25 87
County	468	349		119	423	18 39
Towns	193	172	15	6	172	50 23
CAROLINE	49	14		35	49	3 21
County	35			35	35	2 29
Towns	14	14			14	24 18

[1] Not computed.

[a] Omission from table 5 of any civil division listed in tables 1 or 3 indicates no debt reported for such division.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES, AND OF INDEPENDENT CITIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
CARROLL	$423	$384		$39	$418	$18.71
County	421	382		39	416	18 65
Towns	2	2			2	4 12
CHARLES CITY	175	155		20	165	33 67
County	175	155		20	165	33.67
CHARLOTTE	587	536		51	527	32 81
County	586	536		50	526	32.75
Towns	1			1	1	0 65
CHESTERFIELD	341	204		137	333	12 33
County	195	67		128	190	7 01
Towns	98	90		8	92	39 17
Other civil divisions	51	50		1	51	(1)
CLARKE	192	133		59	188	26.11
County	118	65		53	114	15.83
Towns	74	68		6	74	52 15
CRAIG	53	35		18	49	13.76
County	53	35		18	49	13.76
CULPEPER	311	269		42	300	22.56
County	219	179		40	208	15.64
Towns	92	90		2	92	38.67
CUMBERLAND	119	89		30	119	15.79
County	119	89		30	119	15.79
DICKENSON	450	381		69	440	26.51
County	422	353		69	412	24.82
Towns	28	28			28	38.41
DINWIDDIE	197	158		39	144	8.37
County	197	158		39	141	8.37
ELIZABETH CITY	675	552		123	523	25.64
County	560	455		105	439	21.52
Towns	115	97		18	84	28.42
ESSEX	70	55		15	30	4 30
County	51	40		11	11	1.58
Towns	19	15		4	19	44.50
FAIRFAX	1,413	1,297		116	909	35.10
County	1,111	995		116	631	24.36
Towns	302	302			278	60.04
FAUQUIER	420	251	$94	75	406	19.27
County	201	137		64	187	8.87
Towns	219	114	94	11	219	102.48
FLOYD	153	97		56	147	12.57
County	153	97		56	147	12.57
FLUVANNA	25			25	25	3.35
County	25			25	25	3 35
FRANKLIN	249	154		95	240	9.86
County	108	32		76	99	4.07
Towns	141	122		19	141	83 38
FREDERICK	109			109	90	6.77
County	109			109	90	6.77
GILES	360	261		99	333	25.62
County	338	250		88	311	23.92
Towns	22	11		11	22	9.62

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES, AND OF INDEPENDENT CITIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
GLOUCESTER	$33			$33	$33	$2.99
County	33			33	33	2.99
GOOCHLAND	27			27	27	3.39
County	27			27	27	3.39
GRAYSON	461	$419		42	436	21.69
County	129	104		25	125	6.22
Towns	332	315		17	311	60.91
GREENE	31	4		27	31	5.18
County	31	4		27	31	5.18
GREENSVILLE	131	110		21	91	6.64
County	101	80		21	82	5.99
Towns	30	30			9	4.20
HALIFAX	737	631		106	630	15.26
County	168	67		101	139	3.37
Towns	569	564		5	491	83.18
HANOVER	206	120	$2	84	194	11.41
County	84			84	84	4.94
Towns	122	120	2		110	84.81
HENRICO	1,379	1,251		128	1,300	40.37
County	875	751		124	796	24.72
Other civil divisions	504	500		4	504	(1)
HENRY	464	418		46	458	22.02
County	464	418		46	458	22.02
HIGHLAND	41	8		33	39	8.62
County	41	8		33	39	8.62
ISLE OF WIGHT	133	73		60	121	9.02
County	120	60		60	110	8.20
Towns	13	13			11	7.10
JAMES CITY	160	147		13	144	18.46
County	160	147		13	144	18.46
KING AND QUEEN	16			16	16	2.10
County	16			16	16	2.10
KING GEORGE	16	3		13	13	2.45
County	16	3		13	13	2.45
KING WILLIAM	146	120		26	128	16.14
County	67	41		26	58	7.31
Towns	79	79			70	37.96
LANCASTER	69	40		29	29	3.26
County	69	40		29	29	3.26
LEE	848	646		202	783	25.02
County	769	671		198	710	22.68
Towns	79	75		4	73	30.49
LOUDOUN	411	248		163	411	20.70
County	268	105		163	268	13.50
Towns	143	143			143	41.83
LOUISA	119	63		56	116	8.11
County	81	30		51	78	5.45
Towns	38	33		5	38	53.00
LUNENBURG	640	574		66	526	37.42
County	353	294		59	249	17.71
Towns	287	280		7	277	119.35

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES, AND OF INDEPENDENT CITIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
MADISON	$275	$244	----------	$31	$268	$29.94
County	275	244	----------	31	268	29.94
MATHEWS	86	----------	----------	86	86	10.91
County	86	----------	----------	86	86	10.91
MECKLENBURG	737	640	----------	97	648	19.70
County	362	272	----------	90	354	10.76
Towns	375	368	----------	7	294	62.62
MIDDLESEX	58	27	----------	31	57	7.84
County	46	15	----------	31	46	6.32
Towns	12	12	----------	----------	11	25.46
MONTGOMERY	307	261	----------	46	280	14.14
County	175	132	----------	43	167	8.43
Towns	132	129	----------	3	113	27.91
NANSEMOND	493	374	----------	119	451	19.61
County	493	374	----------	119	451	19.61
NELSON	138	75	----------	63	105	6.42
County	138	75	----------	63	105	6.42
NEW KENT	51	20	----------	31	53	12.33
County	51	20	----------	31	53	12.33
NORFOLK	3,781	3,682	----------	99	2,781	87.45
County	3,350	3,251	----------	99	2,394	75.28
Other civil divisions	431	431	----------	----------	387	(1)
NORTHAMPTON	681	567	$24	90	651	34.81
County	311	237	----------	74	311	16.63
Towns	370	330	24	16	340	118.14
NORTHUMBERLAND	61	40	----------	21	18	1.62
County	61	40	----------	21	18	1.62
NOTTOWAY	503	395	----------	108	471	31.40
County	166	127	----------	39	149	9.93
Towns	337	268	----------	69	322	68.82
ORANGE	388	357	----------	31	317	26.26
County	170	139	----------	31	117	9.69
Towns	218	218	----------	----------	200	108.52
PAGE	282	246	----------	36	249	16.71
County	177	141	----------	36	174	11.68
Towns	105	105	----------	----------	75	20.28
PATRICK	166	90	----------	76	160	10.13
County	120	50	----------	70	120	7.60
Towns	46	40	----------	6	40	68.03
PITTSYLVANIA	1,005	900	----------	105	754	12.10
County	894	790	----------	104	649	10.42
Towns	111	110	----------	1	105	58.99
POWHATAN	19	10	----------	9	19	3.00
County	19	10	----------	9	19	3.00
PRINCE EDWARD	521	490	----------	31	230	15.84
County	242	211	----------	31	230	15.84
Towns	279	279	----------	----------	----------	----------
PRINCE GEORGE	83	36	----------	47	58	5.63
County	83	36	----------	47	58	5.63

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES, AND OF INDEPENDENT CITIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
PRINCESS ANNE	$1,822	$1,773	----	$49	$1,677	$100.42
County	1,036	1,017	----	19	946	56 65
Towns	786	756	----	30	731	425.25
PRINCE WILLIAM	212	183	----	29	193	13 79
County	141	112	----	29	131	9.36
Towns	71	71	----	----	62	28.06
PULASKI	712	511	$176	25	687	32.41
County	261	243	----	21	239	11 27
Towns	448	268	176	4	448	57.41
RAPPAHANNOCK	83	68	----	15	73	9.46
County	83	68	----	15	73	9.46
RICHMOND	75	40	----	35	35	5.09
County	75	40	----	35	35	5.09
ROANOKE	719	528	----	191	641	16.01
County	274	111	----	163	269	7.10
Towns	445	417	----	28	372	44 06
ROCKBRIDGE	392	333	----	59	321	15.50
County	61	33	----	28	55	2.63
Towns	331	300	----	31	269	63.16
ROCKINGHAM	251	128	----	126	243	8.18
County	119	----	----	119	119	4.01
Towns	135	128	----	7	124	30.55
RUSSELL	612	556	----	86	508	23 04
County	612	556	----	86	508	23.04
SCOTT	1,149	910	----	239	1,090	45 08
County	1,121	882	----	239	1,065	44.04
Towns	28	28	----	----	25	16.69
SHENANDOAH	430	372	----	67	412	19.95
County	61	----	----	61	61	2.95
Towns	375	372	----	3	351	64.93
SMYTH	425	297	----	128	372	14 53
County	263	166	----	97	220	8.59
Towns	162	131	----	31	152	19.41
SOUTHAMPTON	606	494	----	112	563	20 95
County	240	129	----	111	229	8.52
Towns	366	365	----	1	334	70.64
SPOTSYLVANIA	85	73	----	12	70	6.96
County	85	73	----	12	70	6.96
STAFFORD	128	62	----	66	128	15.90
County	128	62	----	66	128	15.90
SURRY	85	63	----	22	79	11.13
County	85	63	----	22	79	11.13
SUSSEX	202	184	2	16	163	13.47
County	134	118	----	16	103	8.51
Towns	68	66	2	----	60	22.21
TAZEWELL	1,543	1,426	----	117	1,481	44.47
County	1,188	1,103	----	85	1,150	34.71
Towns	355	323	----	32	325	32.65
WARREN	340	185	97	58	325	38.97
County	158	134	----	24	149	17.87
Towns	182	51	97	34	176	72.61
WARWICK	65	56	----	9	27	3 06
County	65	56	----	9	27	3.06

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES, AND OF INDEPENDENT CITIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
WASHINGTON	$917	$716	$5	$196	$869	$25 48
County	728	535	----	193	689	20. 21
Towns	189	181	5	3	180	33. 46
WESTMORELAND	149	84	10	55	110	12. 95
County	94	47	----	47	55	6. 47
Towns	55	37	10	8	55	59. 27
WISE	4, 220	3, 959	----	261	3, 686	70. 88
County	3, 078	2, 931	----	147	2, 604	50 08
Towns	1, 142	1, 028	----	114	1, 082	82. 02
WYTHE	155	132	----	23	140	6. 73
County	18	----	----	18	18	.87
Towns	137	132	----	5	122	32. 42
YORK	87	70	----	17	65	8 45
County	87	70	----	17	65	8. 45
Independent cities:						
Alexandria	2, 053	1, 988	----	65	1, 816	75. 20
Bristol	1, 353	1, 202	----	151	1, 323	143. 80
Buena Vista	133	128	----	5	133	33. 25
Charlottesville	3, 049	3, 006	----	43	2, 436	152. 25
Clifton Forge	898	887	----	11	771	110. 14
Danville	3, 426	3, 316	----	100	3, 305	147. 54
Fredericksburg	413	375	----	38	412	58. 80
Hampton	661	572	----	89	617	80. 78
Harrisonburg	847	753	----	94	827	110. 27
Hopewell	2, 167	2, 060	----	107	2, 071	159. 31
Lynchburg	5, 825	5, 775	----	50	4, 291	103. 65
Martinsville	1, 010	701	----	309	1, 001	120. 60
Newport News	6, 824	6, 574	----	250	6, 126	177. 99
Norfolk	44, 558	40, 183	----	4, 375	35, 384	272. 70
Petersburg	5, 013	4, 511	----	502	3, 612	122. 44
Portsmouth	10, 005	9, 000	----	1, 005	8, 406	183. 92
Radford	814	740	----	74	736	113. 23
Richmond	38, 627	38, 197	----	430	28, 708	155. 08
Roanoke	8, 264	8, 204	----	60	7, 158	100. 53
South Norfolk	1, 003	958	----	45	953	120. 63
Staunton	1, 533	1, 516	----	17	1, 350	110. 66
Suffolk	1, 048	945	----	103	1, 037	90. 71
Williamsburg	204	192	----	12	171	42. 75
Winchester	785	773	----	12	785	68. 26

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY OR TOWN	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	$152,463	$143,455	$427	$8,581	$124,021	$135 14
30,000 population and over	114,103	107,933	.....	6,170	90,073	177.72
Richmond	38,627	38,197	.....	430	28,708	155.68
Norfolk	44,558	40,183	.....	4,375	35,384	272 79
Roanoke	8,264	8,204	.....	60	7,158	100.53
Portsmouth	10,005	9,000	.....	1,005	8,406	183.92
Lynchburg	5,825	5,775	.....	50	4,291	103 65
Newport News	6,821	6,574	.....	250	6,126	177.99
8,000 to 30,000 population	21,437	19,958	.....	1,479	18,736	119 60
Petersburg	5,013	4,511	.....	502	3,612	122 44
Alexandria	2,053	1,988	.....	65	1,816	75.20
Danville	3,426	3,316	.....	110	3,305	147.54
Charlottesville	3,049	3,006	.....	43	2,436	162.25
Hopewell	2,167	2,000	.....	167	2,071	159.31
Staunton	1,533	1,516	.....	17	1,350	110.66
Winchester	785	773	.....	12	785	68 26
Suffolk	1,048	945	.....	103	1,037	99.71
Bristol	1,353	1,202	.....	151	1,323	143.80
Martinsville	1,010	701	.....	309	1,001	120 60
2,500 to 8,000 population	10,884	10,048	207	629	9,676	72.82
South Norfolk	1,003	958	.....	45	953	120.63
Harrisonburg	847	753	.....	91	827	110 27
Pulaski	443	263	176	4	443	61.80
Clifton Forge	808	887	.....	11	771	110.14
Fredericksburg	413	375	.....	38	412	58.86
Covington	507	505	2	.....	507	77.55
Radford	814	740	.....	71	736	113.23
Hampton	661	572	.....	89	517	80.78
Waynesboro	340	340	.....	.....	296	47.54
South Boston	559	554	.....	5	483	99 77
Salem	295	270	.....	25	239	49.45
Marion	99	82	.....	17	89	21.41
Buena Vista	133	128	.....	5	133	33.25
Williamsburg	201	192	.....	12	171	42.75
Big Stone Gap	181	160	.....	21	181	46.32
Bluefield	156	153	.....	3	153	39 17
Lexington	329	298	.....	31	268	71.43
Bedford	478	478	.....	.....	451	121.47
Vinton	150	147	.....	3	133	36.84
Appalachia	246	177	.....	69	216	68.43
Wytheville	100	95	.....	5	87	26.15
Farmville	279	279	.....	.....	.....	.....
Norton	505	484	.....	21	450	146.25
Saltville	33	24	.....	9	33	11.13
Phoebus	115	97	.....	18	84	28.42
Franklin	281	281	.....	.....	249	84.98
Abingdon	118	111	5	2	118	41 01
Galax	327	315	.....	12	306	120.28
Cape Charles	370	330	24	16	340	134.56
Less than 2,500 population	6,039	5,516	220	303	5,530	45.61

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES, AND OF INDEPENDENT CITIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY AND INDEPENDENT CITY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Grand total	$181,242	$119,115	$61,930	$74.49	$50.33	$29.00
State government	25,983	21,756	22,013	10.68	9.19	10.46
Counties	30,206	22,102	5,544	17.46	12.66	3.31
Independent cities	113,329	68,507	29,105	158.77	106.76	64.67
Towns	10,692	6,516	3,644	52.42	36.34	22.31
Other civil divisions	912	234	1,294	(1)	(1)	(1)
COUNTIES						
Accomac	567	197	62	15.75	5.66	1.63
Albemarle	1,347	1,820	56	49.70	69.97	1.86
Alleghany	1,001	767	175	47.81	49.09	11.97
Amelia	28	6	----	3.12	.58	----
Amherst	171	237	147	8.99	11.85	7.61
Appomattox	19	8	----	2.26	.81	.05
Arlington	2,264	207	27	75.72	11.60	2.34
Augusta	907	971	110	23.38	27.56	3.34
Bath	91	49	26	10.83	7.70	3.83
Bedford	655	512	276	22.52	16.55	9.35
Bland	20	10	2	4.75	1.73	.31
Botetourt	331	134	48	21.61	8.06	2.66
Brunswick	415	308	196	20.26	18.51	9.99
Buchanan	662	3	2	38.94	.16	.13
Buckingham	174	125	6	13.07	8.43	.41
Campbell	595	618	67	25.87	22.35	2.73
Caroline	49	14	3	3.21	.87	.20
Carroll	418	205	10	18.74	13.84	.46
Charles City	165	2	----	33.67	.47	.05
Charlotte	527	559	146	32.81	31.06	9.19
Chesterfield	333	74	14	12.33	3.49	.64
Clarke	188	132	123	26.11	18.37	16.49
Craig	49	----	2	13.76	.69	.47
Culpeper	300	256	68	22.56	19.20	5.64
Cumberland	119	107	43	15.79	11.79	4.60
Dickenson	440	505	1	26.51	31.42	.15
Dinwiddie	144	207	109	8.37	11.66	7.03
Elizabeth City	523	511	315	25.64	20.28	14.45
Essex	30	7	8	4.30	.83	.91
Fairfax	909	699	12	35.10	31.06	.55
Fauquier	406	112	131	19.27	5.13	5.84
Floyd	147	201	1	12.57	15.35	.07
Fluvanna	25	5	5	3.35	.54	.60
Franklin	240	197	109	9.86	7.48	4.08
Frederick	90	38	14	6.77	3.01	1.13
Giles	333	335	38	25.62	28.60	3.21
Gloucester	33	17	5	2.99	1.45	.39
Goochland	27	6	----	3.39	.65	----
Grayson	436	221	28	21.69	11.13	1.33
Greene	31	8	2	5.18	1.22	.36
Greensville	91	141	136	6.04	12.14	10.78
Halifax	630	697	239	15.26	16.71	5.84
Hanover	194	172	20	11.41	9.40	1.18
Henrico	1,300	66	355	40.37	3.08	13.43
Henry	458	1,147	323	22.02	55.44	17.48
Highland	30	10	20	8.62	1.96	3.81
Isle of Wight	121	118	22	9.02	8.19	1.44
James City	144	44	45	18.46	7.10	6.83
King and Queen	16	3	----	2.10	.35	----
King George	13	18	----	2.45	3.11	----

[1] Not computed.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES, AND OF INDEPENDENT CITIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY AND INDEPENDENT CITY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
COUNTIES—continued						
King William	$128	$63	$13	$16.14	$7.22	$1.46
Lancaster	29	7	4	3.26	.66	.39
Lee	783	269	302	25.02	10.49	15.61
Loudoun	411	189	59	20.70	9 17	2.77
Louisa	116	33	33	8.11	1.93	2.01
Lunenburg	526	122	25	37.42	7.68	1.93
Madison	268	246	----	20.94	25.66	.03
Mathews	86	25	12	10.91	2.98	1.29
Mecklenburg	648	677	543	19.70	21.20	18.26
Middlesex	57	37	13	7.84	4.56	1.48
Montgomery	280	290	106	14.14	15.34	5.99
Nansemond	451	34	347	10.61	1.67	12.33
Nelson	105	100	5	6.42	5 72	.31
New Kent	53	6	6	12.33	1.30	1.18
Norfolk	2,781	1,309	487	87.45	20.08	10.96
Northampton	651	388	91	34.81	21.38	5.16
Northumberland	18	1	1	1.62	.11	.08
Nottoway	471	362	85	31.40	25.23	6.16
Orange	317	290	96	26.26	21.75	6.94
Page	249	165	78	16.71	11.02	5.43
Patrick	160	12	46	10.13	.71	2.58
Pittsylvania	754	524	152	12.10	9.04	2.90
Powhatan	19	----	27	3.09	----	4.30
Prince Edward	230	221	192	15.84	14.82	13.45
Prince George	58	22	11	5.63	1.40	1.42
Princess Anne	1,677	289	14	100.42	20.30	1.22
Prince William	193	122	16	13.79	8.66	1.26
Pulaski	687	489	283	32.41	28.56	16.64
Rappahannock	73	90	38	9.46	11.20	4.78
Richmond	35	7	4	5.09	.96	.50
Roanoke	641	403	193	16.91	16.85	9.28
Rockbridge	324	229	237	15.50	11.12	11.20
Rockingham	243	194	399	8.18	6.47	11.28
Russell	598	654	334	23.04	23.68	13.25
Scott	1,090	878	8	45.08	35.07	.34
Shenandoah	412	118	83	19.95	5.64	3.92
Smyth	372	277	225	14.53	12.28	10.53
Southampton	563	944	92	20.95	33.85	3.35
Spotsylvania	70	180	138	6.96	16.74	13.54
Stafford	128	74	70	15.90	9.06	8.67
Surry	79	61	9	11.13	6.50	.82
Sussex	163	161	82	13.47	12.52	5.78
Tazewell	1,481	1,402	617	44.47	49.05	24.25
Warren	325	284	112	38.97	31.82	13.04
Warwick	27	30	4	3.06	3.45	.59
Washington	809	645	167	25.48	19.93	4.91
Westmoreland	110	100	15	12.95	9.57	1.43
Wise	3,686	2,717	853	70.88	54.70	21.95
Wythe	140	116	118	6.73	5.73	5.78
York	65	1	----	8.45	.07	----
INDEPENDENT CITIES						
Alexandria	1,816	828	782	75.20	45.35	50.18
Bristol	1,323	653	287	143.80	97.11	45.92
Buena Vista	133	105	82	33.25	26.88	25.12
Charlottesville	2,430	541	476	152.25	49.48	70.24
Clifton Forge	771	578	419	110.14	93.78	72.81

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES, AND OF INDEPENDENT CITIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY AND INDEPENDENT CITY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
INDEPENDENT CITIES—con.						
Danville	$3,305	$1,313	$1,476	$147.54	$59.16	$75.57
Fredericksburg	412	209	287	58.86	50.88	48.86
Hampton [2]	517	152	----	80.78	24.77	----
Harrisonburg [2]	827	502	----	110.27	95.73	----
Hopewell [2]	2,071	88	----	159.31	62.63	----
Lynchburg	4,291	2,585	2,716	103.65	85.53	86.83
Martinsville [3]	1,001	----	----	120.66	----	----
Newport News	6,126	2,039	570	177.99	57.29	27.94
Norfolk	35,381	25,991	8,232	272.79	208.07	96.84
Petersburg	3,612	2,792	776	122.41	86.10	31.21
Portsmouth	8,406	6,628	1,822	183.92	117.32	49.92
Radford	736	478	116	113.23	103.33	27.69
Richmond	28,708	16,465	9,120	155.68	92.20	68.55
Roanoke	7,158	4,499	1,570	109.53	83.08	40.03
South Norfolk [2]	953	357	----	120.63	46.17	----
Staunton	1,360	712	471	110.66	67.04	42.25
Suffolk [2]	1,037	528	----	99.71	55.36	----
Williamsburg [2]	171	129	----	42.75	52.40	----
Winchester	785	185	195	68.26	26.82	33.23

[2] Made independent of county organization between 1912 and 1922.
[3] Made independent of county organization since 1922.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES AND INDEPENDENT CITIES: 1931, 1922, and 1912

[Totals expressed in thousands]

COUNTY AND INDEPENDENT CITY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX						PER CAPITA ASSESSED VALUATION		
	1931				1922	1912	1931	1922	1912
	Total	Real property and improvements	Personal property	Other property					
State total	[1] $2,353,629	$1,178,222	$964,485	$210,922	[1] $1,826,263	$864,963	$967.38	$771.69	$406.26
Counties	1,003,267	504,617	365,009	133,641	848,828	506,114	584.07	492.12	237.72
Independent cities	1,219,360	673,605	468,474	77,281	841,560	358,849	1,708.31	1,311.42	789.26
COUNTIES									
Accomac	18,087	10,620	7,020	1,047	18,078	8,418	519.08	519.55	221.68
Albemarle	20,515	7,812	9,569	3,134	16,079	11,769	757.01	618.29	388.08
Alleghany	20,803	8,905	9,362	2,536	14,604	6,623	980.02	938.15	452.51
Amelia	4,198	2,520	1,272	307	4,082	1,975	407.54	404.97	226.43
Amherst	6,565	2,704	1,880	1,882	5,545	4,258	315.16	277.45	220.84
Appomattox	4,498	1,979	1,431	1,088	3,577	2,068	535.36	382.69	232.27
Arlington	32,395	20,283	10,097	2,015	15,446	6,362	1,083.44	865.59	553.97
Augusta	31,722	15,040	13,262	2,820	24,585	16,787	817.58	697.54	508.64
Bath	7,805	4,382	2,892	531	6,287	3,020	929.17	984.05	441.31
Bedford	18,980	9,860	5,728	3,392	15,359	8,339	652.44	496.12	282.21

[1] Includes $131,001,914 for 1931 and $135,874,943 for 1922, valuation of certain personal property, taxed for State purposes only; not distributable by counties.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES AND INDEPENDENT CITIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY AND INDEPENDENT CITY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX						PER CAPITA ASSESSED VALUATION		
	1931				1922	1912	1931	1922	1912
	Total	Real property and improvements	Personal property	Other property					
COUNTIES—contd.									
Bland	$2,072	$1,164	$743	$165	$1,732	$1,036	$339.67	$303.42	$201.07
Botetourt	9,793	4,417	2,985	2,391	8,981	6,410	633.56	542.42	357.89
Brunswick	10,753	6,257	3,013	1,453	10,424	6,425	524.90	485.21	328.14
Buchanan	5,575	3,560	1,496	519	3,661	1,620	327.91	225.37	350.21
Buckingham	4,192	2,049	1,358	185	3,985	2,856	314.83	267.73	187.85
Campbell	11,749	5,176	3,263	3,310	10,211	8,454	510.83	586.00	343.12
Caroline	7,409	3,232	2,710	1,467	5,911	3,076	485.42	370.53	185.33
Carroll	5,806	1,717	2,653	1,436	3,872	2,001	260.36	181.57	92.31
Charles City	2,610	1,407	1,015	188	2,033	1,357	532.65	424.21	255.05
Charlotte	6,711	3,534	1,735	1,442	6,776	4,503	417.84	376.63	282.71
Chesterfield	28,586	14,744	10,996	2,846	21,582	10,070	1,058.74	1,018.49	455.46
Clarke	6,981	3,740	2,704	537	7,502	3,798	969.58	1,017.10	508.58
Craig	2,079	1,080	828	171	1,793	1,459	583.66	437.33	300.99
Culpeper	10,061	5,083	3,703	1,278	8,220	5,370	756.69	618.41	398.60
Cumberland	2,379	1,633	636	110	2,423	1,690	315.73	265.92	182.47
Dickenson	5,332	3,377	1,037	918	6,073	3,017	321.20	414.28	373.98
Dinwiddie	8,930	4,128	1,688	3,114	11,144	4,571	519.19	626.26	295.59
Elizabeth City	9,079	5,922	2,287	870	7,761	7,468	445.05	307.88	342.63
Essex	2,847	1,553	1,269	25	2,192	1,688	408.11	256.66	185.43
Fairfax	21,946	11,371	7,525	3,050	14,748	9,493	847.34	655.13	448.37
Fauquier	21,140	11,151	8,536	1,453	17,771	12,016	1,003.27	812.61	534.76
Floyd	3,044	1,480	1,538	26	2,490	1,405	260.22	189.86	99.74
Fluvanna	4,190	1,443	1,093	1,654	3,090	2,060	561.21	359.16	217.47
Franklin	7,013	3,485	2,766	792	5,942	3,150	289.39	226.06	118.18
Frederick	8,412	4,476	3,359	577	6,861	5,171	632.48	550.61	404.43
Giles	10,766	1,953	1,626	7,187	6,734	3,270	828.15	502.46	274.91
Gloucester	5,631	3,247	2,322	62	3,908	2,123	511.03	328.58	170.19
Goochland	5,122	2,220	1,861	1,029	3,799	2,023	644.03	428.58	283.93
Grayson	3,801	1,824	1,892	85	3,536	1,563	189.10	178.46	75.05
Greene	1,705	917	779	9	1,602	1,023	285.12	251.46	142.62
Greensville	7,519	2,851	3,527	1,171	6,307	3,111	551.02	551.20	247.20
Halifax	17,962	10,603	5,781	1,578	18,924	9,342	435.09	453.62	228.03
Hanover	11,061	4,860	4,248	1,953	8,319	5,426	650.30	454.18	315.45
Henrico	42,401	26,431	12,665	3,305	24,701	20,679	1,316.80	1,145.57	783.16
Henry	8,616	2,952	4,763	901	7,292	3,465	414.23	352.36	187.74
Highland	3,952	2,568	1,369	15	3,644	3,224	873.37	730.06	606.27
Isle of Wight	6,206	2,520	2,764	922	7,360	4,726	462.82	509.97	304.45
James City	3,094	1,462	828	804	2,363	2,324	396.67	383.35	355.73
King and Queen	2,335	1,456	865	14	2,249	1,428	306.51	245.52	147.63
King George	2,036	1,383	622	31	1,823	914	384.37	310.30	143.23
King William	4,526	2,095	2,118	313	3,415	2,107	570.82	388.67	245.02
Lancaster	3,578	1,952	1,556	70	3,108	1,820	402.20	324.66	181.74
Lee	6,742	2,942	2,054	1,746	6,006	4,807	215.40	234.01	193.05
Loudoun	23,776	11,483	11,801	492	20,134	13,289	1,197.66	978.46	627.82
Louisa	6,821	2,962	2,828	1,031	5,639	3,891	476.69	327.48	234.42
Lunenburg	7,101	3,751	2,206	1,144	6,369	2,578	505.12	432.09	196.41
Madison	4,401	2,665	1,674	62	4,579	2,605	491.62	477.21	259.05
Mathews	2,804	1,429	1,346	29	2,188	1,251	355.60	259.05	136.84
Mecklenburg	14,516	6,902	6,388	1,226	13,785	5,805	441.22	433.64	195.21
Middlesex	3,211	1,770	1,397	44	2,699	1,611	441.50	330.90	177.89
Montgomery	12,108	4,367	4,621	3,180	8,004	5,206	614.55	422.71	293.66
Nansemond	10,956	5,882	2,663	2,411	9,333	9,020	476.35	457.20	320.77
Nelson	9,549	3,813	3,782	1,954	8,308	5,473	584.22	477.65	320.77
New Kent	3,137	1,542	857	738	2,433	1,353	729.53	536.69	289.03
Norfolk	26,212	17,201	6,084	2,927	45,424	24,902	824.28	696.70	560.74
Northampton	13,207	5,892	5,303	2,012	10,070	5,473	709.47	604.25	310.71
Northumberland	5,053	2,532	3,074	47	5,145	2,832	510.15	439.41	255.65
Nottoway	9,038	4,076	2,914	2,048	8,157	4,171	602.53	568.79	301.82
Orange	10,982	4,125	5,151	1,406	9,789	4,911	900.86	734.93	356.35
Page	8,977	3,376	4,195	1,406	6,277	3,375	602.48	420.42	236.68

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES AND INDEPENDENT CITIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY AND INDEPENDENT CITY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX						PER CAPITA ASSESSED VALUATION		
	1931				1922	1912	1931	1922	1912
	Total	Real property and improvements	Personal property	Other property					
COUNTIES—contd.									
Patrick	$3,507	$2,078	$1,413	$106	$3,080	$1,959	$227.85	$182.80	$110.18
Pittsylvania	21,285	14,520	7,025	2,740	22,487	10,085	389.81	387.84	193.05
Powhatan	2,502	1,804	554	144	2,574	1,556	407.29	386.01	255.20
Prince Edward	9,149	4,115	3,648	1,886	7,409	4,436	630.10	497.39	310 93
Prince George	7,736	4,966	1,472	1,298	8,533	3,014	750.27	534.16	382.64
Princess Anne	10,407	6,665	2,670	1,072	7,863	5,207	623.17	555.01	447 64
Prince William	8,750	4,033	2,902	1,815	6,960	4,956	625.09	494.29	402.27
Pulaski	12,302	4,787	5,583	1,932	8,396	4,879	580.28	490.70	269.51
Rappahannock	3,903	2,297	1,581	25	3,713	2,221	505.77	459.75	276.14
Richmond	2,433	1,323	1,076	34	1,969	1,134	353.74	264.68	150.73
Roanoke	33,720	16,804	13,511	3,405	17,885	8,785	889.71	747.91	421.29
Rockbridge	10,292	8,806	8,206	2,190	13,583	7,576	923.06	658.54	357.53
Rockingham	24,027	13,151	9,649	1,227	21,239	17,207	808.74	706.66	486.77
Russell	8,585	4,034	2,852	1,699	8,782	4,576	330.74	317.76	181.29
Scott	5,426	2,570	1,992	1,784	5,369	3,816	224.35	214 56	157.84
Shenandoah	13,769	6,553	6,253	963	10,017	6,820	666 62	521.67	322.23
Smyth	9,913	3,746	4,997	1,170	7,634	4,733	387.23	337.97	221.52
Southampton	12,770	6,166	4,788	1,816	14,491	7,597	475.25	519.79	277.05
Spotsylvania	4,271	1,887	1,531	853	4,542	2,180	424.72	423.15	214.60
Stafford	3,741	1,703	910	1,038	2,493	1,323	464.72	307.30	163.97
Surry	3,726	2,075	1,559	92	4,384	2,520	525.08	471.14	249.96
Sussex	8,404	3,017	2,859	1,928	6,888	4,383	694.55	536.68	309.14
Tazewell	14,791	5,449	6,946	2,396	13,685	7,238	444.26	478.73	284.35
Warren	4,753	1,926	1,808	929	3,606	2,436	569.90	401.31	283.56
Warwick	8,233	4,597	2,121	1,515	5,583	3,138	932.50	489.50	489.27
Washington	10,822	5,279	3,379	2,164	9,720	6,083	317.30	300.21	178.53
Westmoreland	3,679	2,267	1,341	71	3,060	1,850	432.98	292.01	198.13
Wise	19,169	9,759	6,040	3,370	18,435	10,799	368.63	371.11	277.79
Wythe	10,909	4,305	5,008	1,596	8,623	7,007	524.47	426.51	343.97
York	3,659	2,277	1,113	269	3,079	1,404	475.63	379.27	178.95
INDEPENDENT CITIES									
Alexandria	31,423	17,534	10,771	3,118	14,925	8,016	1,301.21	817.90	516.11
Bristol	10,546	6,350	3,576	620	6,997	3,666	1,146.30	1,039.37	540.05
Buena Vista	2,717	1,164	1,326	227	2,323	1,087	679.25	593.95	308.55
Charlottesville	26,325	14,395	11,175	755	13,597	4,038	1,645.31	1,214.47	587.94
Clifton Forge	6,645	3,615	1,910	1,120	4,496	2,371	949.29	729.37	367.52
Danville	38,029	19,054	18,103	872	37,557	14,465	1,697.72	1,692.77	740.43
Fredericksburg	10,018	5,582	4,733	603	7,793	3,138	1,559.71	1,324.85	511.50
Hampton [2]	6,911	2,901	3,986	924	5,282	-------	1,079.84	860.59	-------
Harrisonburg [2]	9,914	4,371	5,373	170	7,381	-------	1,321.87	1,256.30	-------
Hopewell [2]	31,384	9,508	21,065	811	2,221	-------	2,414.15	1,890.03	-------
Lynchburg	74,203	38,074	32,127	4,002	51,880	27,077	1,702.34	1,716.56	865.78
Martinsville [3]	8,706	4,495	4,064	147	-------	-------	1,048.92	-------	-------
Newport News	44,265	27,133	12,974	4,158	43,786	11,990	1,280.14	1,230.09	588.10
Norfolk	225,100	146,903	58,136	20,061	174,979	66,193	1,736.41	1,400,78	778.69
Petersburg	47,503	24,754	20,746	2,003	42,232	16,029	1,610.27	1,302.23	608.41
Portsmouth	40,192	27,458	7,774	4,960	41,888	11,877	879.40	741.43	325.44
Radford	6,317	3,337	1,607	1,373	5,399	1,903	971.85	1,166.87	424.69
Richmond	433,961	230,237	185,359	18,365	274,246	142,301	2,353.37	1,535.64	1,068.45
Roanoke	97,600	54,856	31,912	10,832	61,926	33,681	1,370.77	1,143.62	858.70
South Norfolk [2]	8,442	6,274	1,740	428	6,122	-------	1,068.61	792.59	-------
Staunton	17,723	6,922	10,262	539	11,220	6,218	1,452.70	1,056.69	557.80
Suffolk [2]	17,765	8,206	8,912	647	11,929	-------	1,708.17	1,250,66	-------
Williamsburg [2]	4,255	1,744	2,395	116	1,517	-------	1,063.75	616.33	-------
Winchester	18,516	8,738	9,348	430	11,855	4,169	1,610.09	1,722.33	684.34

[2] Made independent of county organization between 1912 and 1922.
[3] Made independent of county organization since 1922.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES, AND OF INDEPENDENT CITIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY AND INDEPENDENT CITY	LEVIES OF THE GENERAL PROPERTY TAX							AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1931					1922	1912	1931	1922	1912
	Total	State	County	Independent cities and towns	Other civil divisions					
State total	[1] $43,386	[1] $5,259	$15,714	$22,276	$137	[1] $33,878	$13,822	$1.84	$1.86	$1.60
Counties	18,816	1,297	15,714	1,668	137	16,512	7,158	1.88	1.95	1.41
Independent cities	23,140	2,532	-------	20,608	-------	16,215	6,664	1.90	1.93	1.86
COUNTIES										
Accomac	320	33	265	22	-------	298	103	1.71	1 05	1.22
Albemarle	452	31	415	3	-------	301	137	2.20	1.80	1.16
Alleghany	350	43	282	34	-------	237	121	1.73	1.62	1.87
Amelia	66	4	62	-------	-------	62	31	1.57	1 52	1.57
Amherst	142	4	134	4	-------	76	71	2.16	1.37	1.67
Appomattox	74	4	66	4	-------	71	21	1.65	1.98	1.02
Arlington	691	40	635	19	-------	422	126	2.14	2.73	1.98
Augusta	495	40	397	58	-------	426	214	1.56	1.73	1.27
Bath	120	9	111	-------	-------	120	47	1.54	1 91	1.56
Bedford	309	19	256	34	-------	281	120	1.63	1.83	1 44
Bland	50	2	48	-------	-------	43	20	2.41	2 48	1.93
Botetourt	186	10	171	5	-------	173	94	1.90	1.93	1.47
Brunswick	170	8	148	14	-------	228	88	1.58	2.19	1.37
Buchanan	214	7	206	1	-------	124	56	3.84	3.39	1.21
Buckingham	78	3	73	2	-------	87	37	1 86	2.18	1.30
Campbell	204	10	170	24	-------	270	116	1.74	1.67	1.37
Caroline	101	8	91	2	-------	91	39	1.36	1.59	1 27
Carroll	200	13	171	16	-------	109	30	3.44	2.82	1.50
Charles City	56	3	53	-------	-------	52	18	2 15	2.56	1 33
Charlotte	137	4	130	3	-------	154	65	2.01	2.27	1.22
Chesterfield	330	23	292	8	7	375	118	1.15	1.74	1.17
Clarke	81	10	63	8	-------	94	49	1.16	1.25	1.20
Craig	40	2	38	-------	-------	37	22	1.92	2.06	1.51
Culpeper	175	13	139	23	-------	146	61	1.74	1.78	1.14
Cumberland	50	1	49	-------	-------	61	32	2.10	2.52	1.89
Dickenson	195	3	183	9	-------	177	49	3.66	2.91	1.35
Dinwiddie	156	4	150	2	-------	108	45	1.75	1.51	.98
Elizabeth City	204	7	159	38	-------	178	118	2.25	2 20	1.58
Essex	51	5	43	3	-------	45	21	1.79	2.05	1.24
Fairfax	467	25	418	24	-------	274	125	2.13	1.86	1.32
Fauquier	336	28	281	24	-------	297	124	1.59	1.67	1.03
Floyd	89	6	82	1	-------	101	27	2.92	4.06	1.92
Fluvanna	83	3	79	1	-------	56	30	1.98	1.81	1.46
Franklin	165	10	142	13	-------	139	62	2.34	2.34	1.97
Frederick	121	10	110	1	-------	106	53	1.44	1.51	1.02
Giles	203	6	240	17	-------	154	51	2.44	2.29	1.56
Gloucester	88	7	81	-------	-------	68	29	1.56	1.74	1.37
Goochland	60	6	63	-------	-------	67	31	1.35	1.76	1.18
Grayson	122	9	85	28	-------	139	36	3.21	3.93	2.30
Greene	29	2	27	-------	-------	27	13	1.70	1.60	1.27
Greensville	147	14	85	48	-------	126	56	1.95	1.97	1.80
Halifax	282	18	158	106	-------	336	157	1.57	1.78	1.08
Hanover	152	13	124	15	-------	130	79	1.37	1.56	1.46
Henrico	529	44	393	-------	92	368	225	1.25	1.49	1.09
Henry	177	28	149	-------	-------	210	68	2.05	2.88	1.96

[1] Includes $1,430,129 for 1931 and $1,120,948 for 1922, levies on certain personal property, taxed for State purposes only; not distributable by counties.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES, AND OF INDEPENDENT CITIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY AND INDEPENDENT CITY	LEVIES OF THE GENERAL PROPERTY TAX							AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION ALL CIVIL DIVISIONS		
	1931					1922	1912	1931	1922	1912
	Total	State	County	Independent cities and towns	Other civil divisions					
COUNTIES—continued										
Highland	$57	$4	$52	$1	-------	$65	$32	$1 11	$1 78	$0 99
Isle of Wight	152	11	131	10	-------	141	61	2.45	1.96	1.29
James City	55	2	53	-------	-------	56	36	1 78	2 38	1 55
King and Queen	40	2	38	-------	-------	45	18	1 71	2.00	1.26
King George	26	1	25	-------	-------	39	13	1.28	2 11	1.42
King William	97	8	53	36	-------	92	28	2 14	2 69	1.33
Lancaster	50	3	56	-------	-------	55	17	1 65	1.74	.93
Lee	250	6	233	11	-------	200	85	3 71	3 33	1.75
Loudoun	301	43	236	22	-------	281	123	1.27	1 40	.93
Louisa	110	8	93	9	-------	130	50	1.61	2.31	1.29
Lunenburg	153	6	125	22	-------	130	44	2 15	1.89	1 71
Madison	68	5	63	-------	-------	77	31	1.55	1.68	1.19
Mathews	46	5	41	-------	-------	42	17	1 64	1.02	1.36
Mecklenburg	246	20	186	40	-------	276	116	1.69	2 00	2.00
Middlesex	52	4	44	4	-------	43	23	1.62	1.50	1 43
Montgomery	207	17	171	19	-------	147	79	1 70	1 84	1.52
Nansemond	201	6	194	1	-------	173	182	1.83	1.85	2 02
Nelson	122	11	111	-------	-------	137	60	1.28	1 65	1.10
New Kent	53	2	51	-------	-------	41	20	1 69	1.69	1.18
Norfolk	591	21	520	-------	$38	827	286	2.25	1.82	1.15
Northampton	254	18	173	63	-------	195	66	1.91	1.78	1.21
Northumberland	86	8	78	-------	-------	90	36	1.52	1.75	1.27
Nottoway	170	11	127	32	-------	149	74	1.88	1.83	1.77
Orange	154	20	114	20	-------	182	59	1.40	1.86	1.20
Page	149	20	105	24	-------	107	40	1 66	1.70	1.19
Patrick	77	4	68	5	-------	72	40	2 14	2.31	2.04
Pittsylvania	460	30	419	11	-------	386	152	1.89	1.72	1 51
Powhatan	44	1	43	-------	-------	44	30	1.76	1.71	1.93
Prince Edward	172	12	121	39	-------	105	64	1 88	1.42	1.44
Prince George	151	4	147	-------	-------	154	44	1.95	1.80	1.46
Princess Anne	351	7	276	68	-------	162	54	3.37	2.06	1.04
Prince William	159	9	132	18	-------	109	63	1 82	1.57	1 27
Pulaski	278	27	170	72	-------	151	86	2.26	1.80	1.76
Rappahannock	58	5	53	-------	-------	64	30	1 49	1.72	1.35
Richmond	41	2	39	-------	-------	35	18	1.69	1.78	1.59
Roanoke	463	66	334	63	-------	250	126	1.37	1.45	1.43
Rockbridge	257	26	163	68	-------	241	120	1.33	1.77	1.58
Rockingham	329	32	280	17	-------	345	238	1.37	1.62	1.38
Russell	248	12	233	3	-------	323	98	2.89	3.68	2 14
Scott	207	3	198	6	-------	218	57	3.82	4.06	1.49
Shenandoah	193	21	147	25	-------	172	87	1.40	1.58	1.28
Smyth	241	25	185	31	-------	201	86	2 43	2.07	1.82
Southampton	252	15	213	24	-------	256	93	1.97	1 77	1.22
Spotsylvania	81	5	76	-------	-------	83	39	1.90	1.83	1.79
Stafford	70	1	69	-------	-------	64	37	1.87	2.67	2.80
Surry	62	5	55	2	-------	80	35	1.66	1.82	1.38
Sussex	140	11	116	13	-------	130	68	1.67	1.89	1.55
Tazewell	396	31	290	75	-------	312	124	2.68	2.28	1.71
Warren	101	9	83	9	-------	77	44	2.12	2.14	1.81
Warwick	135	8	127	-------	-------	85	38	1.64	1.52	1.21

TABLE 9.- TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES, AND OF INDEPENDENT CITIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY AND INDEPENDENT CITY	LEVIES OF THE GENERAL PROPERTY TAX							AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1931					1922	1912	1931	1922	1912
	Total	State	County	Independent cities and towns	Other civil divisions					
COUNTIES—continued										
Washington	$317	$15	$284	$18	------	$221	$96	$3 21	$2. 27	$1. 58
Westmoreland	74	1	58	12	------	50	24	2. 01	1. 63	1. 30
Wise	646	25	522	99	------	646	218	3 37	3 50	2 02
Wythe	182	19	131	32	------	176	110	1. 67	2. 04	1. 57
York	74	3	71	------	------	55	16	2 02	1. 79	1 07
INDEPENDENT CITIES										
Alexandria	600	72	------	528	------	295	152	1. 91	1. 98	1 89
Bristol	222	20	------	202	------	117	75	2. 11	2 10	2. 05
Buena Vista	52	8	------	44	------	49	20	1 91	2. 11	1 84
Charlottesville	484	74	------	410	------	203	69	1. 84	1. 49	1. 71
Clifton Forge	161	10	------	151	------	119	57	2. 47	2. 65	2 40
Danville	679	140	------	539	------	017	301	1. 79	1. 64	2. 10
Fredericksburg	125	20	------	105	------	128	49	1. 14	1. 04	1. 56
Hampton [2]	136	15	------	121	------	70	------	1. 97	1. 33	------
Harrisonburg [2]	143	27	------	116	------	99	------	1. 44	1. 31	------
Hopewell [2]	480	73	------	407	------	45	------	1. 53	2. 03	------
Lynchburg	1, 266	175	------	1, 091	------	878	613	1. 71	1. 69	2 26
Martinsville [3]	125	25	------	100	------	------	------	1. 41	------	------
Newport News	1, 082	56	------	1, 026	------	842	195	2. 41	1. 92	1. 63
Norfolk	5, 308	270	------	5, 038	------	3, 741	1, 233	2. 36	2. 14	1. 86
Petersburg	882	143	------	739	------	786	313	1. 86	1. 86	2. 06
Portsmouth	937	40	------	897	------	870	228	2. 33	2. 08	1. 92
Radford	100	8	------	92	------	86	32	1. 58	1 59	1. 08
Richmond	7, 325	974	------	6, 351	------	5, 370	2, 581	1 69	1. 96	1. 81
Roanoke	1, 955	163	------	1, 792	------	1, 250	560	2. 00	2. 02	1. 66
South Norfolk [2]	207	12	------	195	------	122	------	2. 45	1. 90	------
Staunton	207	98	------	199	------	164	100	1. 68	1. 46	1. 61
Suffolk [2]	285	53	------	232	------	190	------	1. 60	1. 59	------
Williamsburg [2]	73	10	------	63	------	34	------	1. 72	2. 24	------
Winchester	213	46	------	167	------	140	53	1. 15	1. 18	1. 27

[2] Made independent of county organization between 1912 and 1922.
[3] Made independent of county organization since 1922.

WASHINGTON

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Washington relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 39 counties, the 251 cities and towns, the 2,003 school districts, the 203 road districts, and the 482 other civil divisions (74 townships, and drainage districts, irrigation districts, port districts, dike districts, harbor-improvement districts, water districts, ditch districts, sewer districts, weed-control districts, commercial-waterways districts, pest-control district, and park district), or a total of 2,982 political units that have power to levy taxes or incur debt.

The data for Washington were compiled principally from reports on file in the office of the Division of Municipal Corporations, Olympia, Wash.

Fiscal year.—For Washington the fiscal year reported for the State government is that ending March 31, 1932, while the statistics for the counties, the cities and towns, the school districts, the road districts, and the other civil divisions are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Washington on January 1, 1932, was 1,584,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1932.—The following statement discloses that for Washington the aggregate of governmental costs, including those for capital outlays, is in excess of the revenue receipts. This excess of governmental costs over revenue receipts was 8.7 percent for the counties, 9.6 percent for the cities and towns, and 16.9 percent for the school districts.

For the State government, for road districts, and for other civil divisions the revenue receipts were in excess of governmental costs, the percent of excess being 3.3 for the State, 11.6 for the road districts, and 14.3 for the other civil divisions.

Although the aggregate of governmental costs, including those for capital outlays, is $8,196,615 more than the revenue receipts, the revenue receipts exceed governmental costs, exclusive of capital outlays, by $33,770,403.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING-FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Percent of total	Total	Percent of total	Total	Percent of total	Total	Percent of total
Total	$144,229,911	100.0	$152,426,556	100.0	$217,430,541	100.0	$73,130,920	100.0
State government	40,265,581	27.9	38,975,340	25.6	8,257,400	3.8	12,208,334	16.8
Counties	20,171,920	14.0	21,917,406	14.4	21,008,658	9.7	19,516,650	26.7
Cities and towns	47,907,482	33.3	52,616,126	34.5	118,160,597	54.3	17,569,335	24.0
School districts	25,493,522	17.7	29,810,354	19.6	35,908,380	16.5	19,144,459	26.2
Road districts	4,592,882	3.2	4,115,152	2.7	4,091,181	1.9	3,064,850	4.2
Other civil divisions	5,708,512	4.0	4,992,178	3.3	29,911,319	13.8	1,537,277	2.1

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Washington and all subdivisions of the State amounted to $144,229,941, or an average of $91.05 for each person in the State. Of this amount $40,265,584 was for the State; $20,171,929 for the counties; $17,997,482 for the cities and towns; $25,493,522 for the school districts; $4,592,882 for the road districts; and $5,708,542 for the other civil divisions. The revenues collected include $67,273,610, general property taxes; $979,029, special taxes; $17,873,085, licenses and permits; $9,127,663, special assessments; $16,533,260, subventions, donations, and pension assessments; $3,320,316, interest, rents, and highway privileges; $22,052,285, earnings of public service enterprises; $6,182,440, earnings of general departments; and $888,253, fines, forfeits, and escheats. Of the $16,533,260 classified as subventions, donations, and pension assessments, $4,406,675 represents subventions by the Federal Government to the State, principally for highways.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties and cities and towns having a population of 2,500 and over.

General property taxes of the State, the counties, and the cities and towns having a population of 2,500 and over amounted to $23,701,000 in 1912, $38,054,000 in 1922, and $46,452,216 in 1932, this being an increase of 22.1 percent from 1922 to 1932, and of 96 percent from 1912 to 1932. Special taxes amounted to $186,000 in 1912, $315,000 in 1922, and $979,029 in 1932. Poll taxes amounted to $2,000 in 1912, and $2,056,000 in 1922. No poll taxes were reported for Washington in 1932. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to $2,979,000 in 1912, $6,189,000 in 1922, and $17,765,232 in 1932. Special assessments amounted to $7,908,000 in 1912, $6,114,000 in 1922, and $6,839,746 in 1932.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Washington and all subdivisions of the State for 1932 amounted to $152,426,556, or an average expenditure of $96.23 per person. Of the total amount expended, $38,975,340 was disbursed by the State government; $21,917,406 by the counties; $52,616,126 by the cities and towns; $29,810,354 by the school districts; $4,115,152 by the road districts; and $4,992,178 by the other civil divisions. The total comprises $87,645,368 for operation and maintenance of general departments; $12,188,598 for operation and maintenance of public service enterprises; $10,625,572 for interest on debt; and $41,967,018 for outlays or permanent improvements.

The payments for operation and maintenance of general departments are distributed as follows: General government, $8,178,406; protection to person and property, $9,410,784; health and sanitation, $2,781,124; development and conservation of natural resources, $1,862,951; highways, $14,067,752; charities, hospitals, and corrections, $5,260,674; schools, $41,814,063; libraries, $734,388; recreation, $1,072,837; miscellaneous, $2,244,211; and disbursed by townships but not distributable by departments, $218,178. Townships are included with "other civil divisions." Expenditures for maintenance of schools other than schools of the State government may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data for Washington were limited to the State, counties, and cities and towns with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1932 the payments for operation and maintenance of general departments and public

service enterprises of the State, counties, and cities and towns of 2,500 population and over increased from $26,816,000 to $67,130,714, or 150.3 percent; interest payments, from $4,536,000 to $7,101,894, or 56.6 percent; and outlay payments, from $18,804,000 to $37,000,027, or 96.8 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the cities and towns, the school districts, the road districts, and the other civil divisions, by counties.

Table 6 represents for the individual cities and towns, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking fund assets, for the year 1932. The aggregate debt of the cities and towns in each county is shown in table 5.

Special assessment debt for local improvement districts, although not a legal obligation of the cities and towns, is included with city or town liabilities for places having a population of less than 30,000. From the reports submitted for these places the financial transactions relating to local improvement districts could not be identified, and therefore the debt for these districts was not eliminated.

In table 7 are shown comparative figures for the years 1932, 1922, and 1912, covering the gross debt less sinking fund assets—total and per capita—of the government of the State, the counties, the cities and towns, the school districts, the road districts, and the other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all minor civil divisions of the county.

For 1932 the combined gross debt of Washington and all subdivisions of the State less sinking fund assets set aside to meet such debt was $217,430,541, or an average per capita of $137.27. In 1922 the average per capita was $120.21, and in 1912, $71.37.

Of the total debt reported for 1932, $8,257,400 was for the State government; $21,008,658 for the counties; $118,160,597 for the cities and towns; $35,968,386 for the school districts; $4,094,181 for the road districts; and $29,941,319 for the other civil divisions.

The gross debt of the State government, less sinking fund assets, decreased 37.4 percent from 1922 to 1932 and increased 430.7 percent from 1912 to 1932. Similar debt for all minor civil divisions combined, increased 31.2 percent from 1922 to 1932 and 121.5 percent from 1912 to 1932.

ASSESSED VALUATIONS

Property in Washington is assessed by county assessors in every even-numbered year, the assessment being with reference to March 1 of the year in which assessed.

The preliminary work of assessing begins not later than February 1 of each year, while listing and placing valuations must be completed by March 31 of each even-numbered year. All property is assessed at 50 percent of its true and fair value.

The assessed valuation of all property in Washington subject to levies of the general property tax was $1,250,039,549 in 1932 as compared with $1,111,890,000 in 1922 and $1,005,086,000 in 1912. The per capita assessed valuation increased from $747.45 in 1912 to $790.61 in 1922, and decreased to $789.17 in 1932.

TAX LEVIES

Each county treasurer is the receiver and collector of all taxes, whether levied for State, county, school, road, or other purposes. Special assessments are collected by city treasurers, unless delinquent, then they are collected by the county treasurers.

The total levies of the general property tax for the State and all subdivisions were $31,205,000 for 1912, $66,283,000 for 1922, and $73,130,920 for 1932, this being a per capita of $23.21, $47.13, and $46.17, respectively.

Of the total levies reported for 1932, $12,298,334 was for the State government; $19,516,656 for the counties; $17,569,335 for the cities and towns; $19,144,459 for the school districts; $3,064,859 for the road districts; and $1,537,277 for the other civil divisions. The average rate of levy per $100 of the assessed valuation was $3.10 for 1912, $5.96 for 1922, and $5.85 for 1932.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Licenses and permits							
Grand total	**1,584,000**	**$144,230**	**$91.05**	**[2] $38,126**	**$67,274**	**$17,873**	**$9,128**	**$888**	**$15,741**	**$792**	**$3,320**	**$6,183**	**$32,052**
State government	(1)	40,266	25.47	[2] 30,681	12,755	16,947	103	211	4,407	261	2,119	[illegible]	
Counties	1,584,000	20,172	12.73	17,431	16,969	462	55	166	864	30	340	1,275	11
Cities and towns	1,024,719	47,998	46.84	17,989	17,600	389	6,956	411	167	499	753	889	20,334
School districts		25,493	(3)	14,071	14,071				10,257			1,165	
Road districts		4,593	(3)	4,236	4,162	74	94	70			38	155	
Other civil divisions		5,708	(3)	1,718	1,717	1	1,920		46	2	70	245	1,707
ADAMS	7,719	469	60.76	344	342	2	2		75		4	13	31
County	7,719	148	19.17	122	121	1			16		3	7	
Cities and towns	3,230	58	17.96	26	25	1					1		31
School districts		187	(3)	123	123				59			5	
Road districts		76	(3)	73	73		2					1	
ASOTIN	8,400	260	30.95	163	159	4	9	1	64		3	10	10
County	8,400	80	9.52	67	64	3		1	4		2	6	
Cities and towns	3,567	37	10.37	17	16	1	9				1		10
School districts		132	(3)	68	68				60			4	
Road districts		11	(3)	11	11								
BENTON	11,000	710	64.55	368	364	4	126	2	94		14	91	15
County	11,000	181	16.45	157	154	3		1	8		4	11	
Cities and towns	3,296	64	19.42	40	39	1	6	1	1		1		15
School district		222	(3)	135	135				85			2	
Road districts		43	(3)	36	36						1	6	
Other civil divisions		200	(3)				120				8	72	

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Includes $911,397, inheritance taxes, and $67,632, other special taxes, for State purposes only.
[3] Not computed.

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TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population[1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Licenses and permits							
CHELAN	33,500	$2,231	$66.60	$1,066	$1,038	$28	$499	$20	$250	$1	$22	$141	$232
County	33,500	543	16.21	466	445	21		6	19		17	35	
Cities and towns	17,329	851	49.11	191	184	7	386	14	8	1	5	14	232
School districts		548	(2)	314	314				223			11	
Road districts		101	(2)	95	95							6	
Other civil divisions		188	(2)				113					75	
CLALLAM	22,000	1,346	61.18	714	701	13	193	4	133		9	24	269
County	22,000	311	14.14	280	272	8		1	14		4	12	
Cities and towns	11,534	559	48.47	107	102	5	187	3	3		5	1	253
School districts		305	(2)	179	179				116			10	
Road districts		105	(2)	104	104							1	
Other civil divisions		66	(2)	44	44		6						16
CLARK	41,600	1,606	38.61	1,042	1,017	25	67	8	295	8	11	105	70
County	41,600	435	10.46	368	349	19		4	24	8	5	26	
Cities and towns	22,866	305	13.34	194	188	6	44	4	9		4	11	39
School districts		566	(2)	295	295				262			9	
Road districts		224	(2)	144	144		19				2	59	
Other civil divisions		76	(2)	41	41		4						31
COLUMBIA	5,325	294	55.21	223	217	6	4	1	45		2	7	12
County	5,325	109	20.47	99	95	4		1	5		1	3	
Cities and towns	2,874	43	14.96	26	24	2	3		1		1		12
School districts		101	(2)	55	55				39			4	
Road districts		40	(2)	40	40								
Other civil divisions		1	(2)				1						
COWLITZ	35,300	2,087	59.12	1,071	1,053	18	603	11	223	2	17	55	105
County	35,300	424	12.01	385	375	13		4	7		9	16	
Cities and towns	20,185	639	31.66	141	136	5	390	7	7	2	5	16	71
School districts		497	(2)	280	280				209			8	
Road districts		165	(2)	157	157							8	
Other civil divisions		362	(2)	105	105		213				3	7	34

DOUGLAS	7,561	338	44.70	182	181	1	45	1	65		3	18	24
County	7,561	96	12.70	77	76	1		1	6		3	9	
Cities and towns	1,391	32	23.01	7	7		1						24
School districts		135	(2)	68	68				59			8	
Road districts		35	(2)	30	30		5						
Other civil divisions		40	(2)				39					1	
FERRY	4,292	148	34.48	94	89	5			31		5	18	
County	4,292	70	16.31	58	54	4					4	8	
Cities and towns	710	6	8.45	6	5	1							
School districts		60	(2)	19	19				31			10	
Road districts		12	(2)	11	11						1		
FRANKLIN	6,200	490	79.03	284	282	2	87	1	58	1	5	6	48
County	6,200	119	19.19	102	101	1			9	1	2	5	
Cities and towns	3,981	94	23.61	40	39	1		1	2		3		48
School districts		146	(2)	98	98				47			1	
Road districts		44	(2)	44	44								
Other civil divisions		87	(2)				87						
GARFIELD	3,662	230	62.81	168	164	4		2	37		6	7	10
County	3,662	84	22.94	69	67	2		2	6		5	2	
Cities and towns	1,600	31	19.38	18	16	2			1		1	1	10
School districts		75	(2)	41	41				30			4	
Road districts		40	(2)	40	40								
GRANT	5,666	350	61.77	239	235	4	9		59		5	18	20
County	5,666	124	21.88	103	100	3			6		3	12	
Cities and towns	2,071	48	23.18	22	21	1	4				2		20
School districts		145	(2)	86	86				53			6	
Road districts		29	(2)	28	28		1						
Other civil divisions		4	(2)				4						
GRAYS HARBOR	62,600	2,868	45.81	1,829	1,796	33	122	24	409		31	79	374
County	62,600	809	12.92	701	691	10		10	46		9	43	
Cities and towns	42,396	1,010	23.82	516	493	23	117	14	16		8	7	332
School districts		764	(2)	391	391				347			26	
Road districts		127	(2)	124	124							3	
Other civil divisions		158	(2)	97	97		5				14		42
ISLAND	5,369	258	48.05	194	108	86	6	1	39		1	11	6
County	5,369	105	19.56	100	54	46		1			1	3	
Cities and towns	907	18	19.85	8	6	2			1			3	6
School districts		79	(2)	39	39				38			2	
Road districts		50	(2)	47	9	38						3	
Other civil divisions		6	(2)				6						

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Licenses and permits							
JEFFERSON	8,700	$400	$45.98	$249	$244	$5	$7	$3	$49	----	$8	$23	$61
County	8,700	105	12.07	89	85	4	----	2	2	----	5	7	----
Cities and towns	3,979	102	25.63	36	35	1	----	1	2	----	2	2	39
School districts	----	128	(3)	70	70	----	----	----	45	----	----	13	----
Road districts	----	46	(3)	44	44	----	----	----	----	----	1	1	----
Other civil divisions	----	19	(3)	10	10	----	7	----	----	----	----	----	2
KING	476,200	45,602	95.76	21,919	21,718	201	4,566	259	3,023	$447	408	1,225	13,755
County	476,200	6,391	13.42	5,695	5,650	45	35	48	128	----	55	430	----
Cities and towns	391,020	28,860	73.81	10,626	10,470	156	4,416	152	17	447	319	316	12,567
School districts	----	7,920	(3)	4,615	4,615	----	----	----	2,844	----	----	461	----
Road districts	----	706	(3)	614	614	----	----	59	----	----	20	13	----
Other civil divisions	----	1,725	(3)	369	369	----	115	----	34	----	14	5	1,188
KITSAP	30,776	1,253	40.71	717	702	15	80	18	209	----	7	19	173
County	30,776	251	8.16	216	208	8	----	1	8	----	5	21	----
Cities and towns	12,129	373	30.75	103	96	7	80	18	2	----	2	8	165
School districts	----	501	(3)	283	283	----	----	----	199	----	----	19	----
Road districts	----	114	(3)	109	109	----	----	4	----	----	----	1	----
Other civil divisions	----	14	(3)	6	6	----	----	----	----	----	----	----	8
KITTITAS	18,200	1,194	65.60	635	618	17	155	11	141	----	8	37	207
County	18,200	221	12.14	187	176	11	----	4	13	----	4	13	----
Cities and towns	9,774	343	35.09	96	90	6	19	6	3	----	4	8	207
School districts	----	334	(3)	197	197	----	----	----	125	----	----	12	----
Road districts	----	160	(3)	155	155	----	----	1	----	----	----	4	----
Other civil divisions	----	136	(3)	----	----	----	136	----	----	----	----	----	----
KLICKITAT	9,900	497	50.20	382	380	2	5	1	83	----	2	8	16
County	9,900	160	16.16	140	138	2	----	1	13	----	2	4	----
Cities and towns	2,279	37	16.24	19	19	----	----	----	1	----	----	1	16
School districts	----	194	(3)	123	123	----	----	----	69	----	----	2	----
Road districts	----	101	(3)	100	100	----	----	----	----	----	----	1	----
Other civil divisions	----	5	(3)	----	----	----	5	----	----	----	----	----	----

LEWIS	40,600	2,020	49.75	1,196	1,175	21	77	15	313	9	12	77	321
County	40,600	542	13.35	504	490	14		3	11		6	18	
Cities and towns	16,399	550	35.37	159	152	7	63	12	7	9	5	4	321
School districts		688	(3)	351	351				295			42	
Road districts		198	(3)	182	182		2				1	13	
Other civil divisions		12	(3)				12						
LINCOLN	11,876	658	55.41	446	439	7	5	3	128	1	3	29	43
County	11,876	205	17.26	169	163	6		2	22		1	11	
Cities and towns	4,689	80	17.06	30	29	1		1	1	1	2	2	43
School districts		297	(3)	177	177				105			15	
Road districts		76	(3)	70	70		5					1	
MASON	10,900	486	44.59	329	320	9	12	7	68	1	9	37	23
County	10,900	167	15.32	148	140	8		7	1		7	4	
Cities and towns	3,091	78	25.23	40	39	1	11		1	1	1	1	23
School districts		166	(3)	68	68				66			32	
Road districts		72	(3)	71	71						1		
Other civil divisions		3	(3)	2	2		1						
OKANOGAN	18,800	826	43.94	391	378	13	206	5	134		18	23	49
County	18,800	195	10.37	166	156	10		3	10		4	12	
Cities and towns	7,203	110	15.27	46	43	3	7	2	1		6	1	47
School districts		259	(3)	126	126				123			10	
Road districts		61	(3)	52	52		1				8		
Other civil divisions		201	(3)	1	1		198						2
PACIFIC	15,000	879	58.60	540	529	11	90	27	169		10	25	78
County	15,000	231	15.40	211	206	5		3	5		4	8	
Cities and towns	6,772	240	35.44	76	70	6	86	24	9		6	2	37
School districts		224	(3)	115	115				95			14	
Road districts		102	(3)	101	101							1	
Other civil divisions		82	(3)	37	37		4						41
PEND OREILLE	7,300	266	36.44	184	174	10	1	7	52		11	11	
County	7,300	100	13.70	78	69	9		1	2		11	8	
Cities and towns	2,370	15	6.33	15	14	1							
School districts		115	(3)	62	62				50			3	
Road districts		35	(3)	29	29			6					
Other civil divisions		1	(3)				1						
PIERCE	167,200	11,435	68.39	5,567	5,508	59	259	52	1,171	13	157	489	3,727
County	167,200	2,110	12.62	1,830	1,809	21		19	110		26	114	11
Cities and towns	123,410	5,655	45.82	1,465	1,428	37	217	33	13	13	130	256	3,498
School districts		2,366	(3)	1,259	1,259				1,048			59	
Road districts		522	(3)	514	514						1	7	
Other civil divisions		782	(3)	499	498	1	12					53	218

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.

[3] Not computed

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated *population*[1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Licenses and permits							
SAN JUAN	3,097	$154	$49.73	$114	$59	$55	$2		$28			$3	$7
County	3,097	45	14.53	43	24	19						2	
Cities and towns	601	13	21.63	3	3				3				7
School districts		50	(2)	24	24				25			1	
Road districts		44	(2)	44	8	36							
Other civil divisions		2	(2)				2						
SKAGIT	35,400	1,502	42.43	900	885	15	158	$7	255		$22	68	92
County	35,400	302	8.53	247	235	12		4	9		10	32	
Cities and towns	16,358	314	19.20	143	140	3	63	3	4		12	6	83
School districts		605	(2)	340	340				240			25	
Road districts		174	(2)	158	158		12					4	
Other civil divisions		107	(2)	12	12		83		2			1	9
SKAMANIA	3,000	221	73.67	172	171	1	3		20		10	10	6
County	3,000	106	35.33	93	92	1			1		10	2	
Cities and towns	400	12	30.00	4	4		2						6
School districts		64	(2)	37	37				19			8	
Road districts		38	(2)	38	38								
Other civil divisions		1	(2)				1						
SNOHOMISH	80,800	3,472	42.97	2,080	2,034	46	107	19	608	$20	56	122	460
County	80,800	766	9.48	619	595	24		6	55	16	20	50	
Cities and towns	42,171	1,126	26.70	528	506	22	62	13	9	4	36	30	444
School districts		1,190	(2)	617	617				544			29	
Road districts		251	(2)	238	238							13	
Other civil divisions		139	(2)	78	78		45						16
SPOKANE	152,000	7,681	50.53	4,834	4,779	55	376	68	1,145	12	154	416	673
County	152,000	1,733	11.40	1,333	1,306	27		11	172		48	169	
Cities and towns	122,223	3,058	25.02	1,830	1,802	28	219	57	13	12	106	148	673
School districts	2,400	(2)		1,339	1,339				963			98	
Road districts		166	(2)	166	166								
Other civil divisions		324	(2)	166	166		157					1	

STEVENS	18,550	609	32.83	378	362	16	1	1	147		4	39	39
County	18,550	188	10.13	166	151	15		1	10		3	8	
Cities and towns	4,721	67	14.19	26	25	1					1	1	39
School districts		308	(2)	141	141				137			30	
Road districts		45	(2)	45	45								
Other civil divisions		1	(2)				1						
THURSTON	32,900	1,457	44.29	885	870	15	79	7	231	2	13	72	168
County	32,900	313	9.51	271	259	12		4	14		6	18	
Cities and towns	15,418	320	20.75	134	131	3	58	3	3	2	7	8	105
School districts		548	(2)	292	292				210			46	
Road districts		115	(2)	115	115								
Other civil divisions		161	(2)	73	73		21		4				63
WAHKIAKUM	3,900	144	36.92	87	85	2	16	1	27		2	8	3
County	3,900	45	11.54	38	37	1		1	2		1	3	
Cities and towns	537	10	18.62	4	3	1	2				1		3
School districts		53	(2)	27	27				25			1	
Road districts		22	(2)	18	18							4	
Other civil divisions		14	(2)				14						
WALLA WALLA	28,600	1,650	57.69	973	959	14	187	9	232	1	20	45	183
County	28,600	437	15.28	364	357	7	20	1	29		7	16	
Cities and towns	17,244	594	34.45	236	229	7	141	8	7	1	13	5	183
School districts		514	(2)	301	301				196			17	
Road districts		76	(2)	72	72							4	
Other civil divisions		29	(2)				26					3	
WHATCOM	60,600	2,584	42.64	1,692	1,655	37	7	9	422	10	35	94	315
County	60,600	724	11.95	644	622	22		2	13	5	11	49	
Cities and towns	36,693	753	20.52	425	410	15	4	7	5	3	20	11	278
School districts		865	(2)	442	442				398			25	
Road districts		3	(2)	3	3								
Other civil divisions		239	(2)	178	178		3		6	2	4	9	37
WHITMAN	28,014	1,303	46.51	840	828	12	55	3	277		11	27	90
County	28,014	307	10.96	246	238	8		2	40		5	14	
Cities and towns	13,929	277	19.89	121	117	4	51	1	3		6	5	90
School districts		629	(2)	387	387				234			8	
Road districts		90	(2)	86	86		4						
YAKIMA	79,700	3,986	50.01	1,954	1,901	53	799	39	582	3	83	189	337
County	79,700	890	11.17	777	745	32		8	24		17	64	
Cities and towns	33,372	1,186	35.54	465	444	21	278	31	14	3	37	21	337
School districts		1,113	(2)	484	484				544			85	
Road districts		274	(2)	228	228		43				2	1	
Other civil divisions		523	(2)				478				27	18	

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.

[2] Not computed.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Revenue receipts expressed in thousands]

CITY OR TOWN	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Licenses and permits							
Grand total	1,024,719	$47,998	$46.84	$17,989	$17,600	$389	$6,956	$411	$167	$499	$753	$889	$20,334
30,000 population and over	658,200	38,285	58.17	14,469	14,220	249	4,659	256	40	478	596	747	17,010
Seattle	371,700	28,367	76.32	10,452	10,299	153	4,243	149	11	447	315	312	12,438
Spokane	116,300	2,961	25.46	1,789	1,762	27	219	57	10	11	103	146	626
Tacoma	107,800	5,392	50.02	1,389	1,354	35	194	31	7	13	128	250	3,380
Bellingham	31,500	645	20.48	392	378	14	----------	7	5	3	17	11	210
Everett	30,900	920	29.77	447	427	20	33	12	7	4	33	28	356
8,000 to 30,000 population	156,352	5,330	34.09	1,850	1,776	74	1,575	89	57	14	70	72	1,603
Aberdeen	22,800	602	26.40	301	284	17	72	9	9	----------	5	3	203
Yakima	22,400	942	42.05	379	363	16	244	27	10	----------	28	4	240
Vancouver	16,300	205	12.58	148	143	5	32	3	6	----------	3	10	3
Walla Walla	16,100	567	35.22	222	215	7	139	8	7	----------	12	4	175
Hoquiam	13,200	313	23.71	173	168	5	36	4	5	----------	----------	3	92
Wenatchee	12,800	699	54.61	161	155	6	378	12	6	1	2	12	127
Olympia	12,600	285	22.62	116	114	2	55	3	3	2	7	4	95
Port Angeles	11,000	545	49.55	103	98	5	183	3	3	----------	5	1	247
Longview	10,652	420	39.43	75	74	1	322	2	3	2	3	13	----------
Bremerton	10,400	352	33.85	93	86	7	80	13	2	----------	2	7	155
Centralia	8,100	400	49.38	79	76	3	34	5	3	9	3	1	266
2,500 to 8,000 population	84,475	2,104	24.91	766	733	33	418	30	29	1	47	34	779
Puyallup	7,094	119	16.77	34	33	1	33	1	3	----------	----------	3	45
Anacortes	6,564	160	24.38	52	51	1	14	2	2	----------	6	2	82
Kelso	6,260	174	27.80	40	37	3	68	4	2	----------	1	3	56
Chehalis	4,907	137	27.92	58	55	3	22	7	3	----------	1	1	45
Ellensburg	4,621	270	58.43	66	63	3	18	1	2	----------	3	6	174

Camas	4,239	86	20.29	38	37	1	12		3		1	1	31
Renton	4,062	115	28.31	52	51	1	39	2			1	1	20
Port Townsend	3,979	102	25.63	36	35	1		1	2		2	2	59
Auburn	3,906	98	25.09	33	33		30		2		1		32
Raymond	3,828	171	44.67	53	49	4	76	2	3		3	1	33
Mount Vernon	3,690	86	23.31	40	39	1	36	1	1		6	2	
Pasco	3,496	82	23.46	36	35	1			1		3		42
Pullman	3,322	94	28.30	30	28	2	35	1	1			2	25
Shelton	3,091	78	25.23	40	39	1	11	1	1	1	1	1	22
Clarkston	2,870	25	8.71	15	14	1	9				1		
Colfax	2,782	56	20.13	28	28		2		1		4	2	19
Toppenish	2,774	50	18.02	13	10	3	3	3			4	3	24
Sedro Woolley	2,719	31	11.40	23	22	1	6	1				1	
Snohomish	2,688	47	17.49	20	20						1	1	25
Omak	2,547	35	13.74	12	11	1					6	1	16
Dayton	2,523	42	16.61	25	23	2	3		1		1		12
Cle Elum	2,508	46	18.34	22	20	2	1	3	1		1	1	17
ess than 2,500 population	125,692	2,279	18.13	904	871	33	274	36	41	6	40	38	942

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
Grand total	$152,426	$96.23	[1] $87,645	$8,178	$9,411	$2,761	$14,069	$5,260	$41,814	$734	$1,073	$1,863	$2,245	$12,189	$10,625	$41,967
State government	38,975	24.65	22,923	983	1,297	231	4,420	1,632	12,815	17	2	933	593		540	15,512
Counties	21,918	13.84	17,987	5,073	1,331	130	3,732	3,438	3,231	16	10		1,026	94	899	2,938
Cities and towns	52,616	51.35	16,932	2,120	6,678	2,416	3,291	190		701	910		626	10,723	5,914	19,047
School districts	29,810	(2)	25,768						25,768						1,758	2,284
Road districts	4,115	(2)	2,616				2,616								244	1,255
Other civil divisions	4,992	(2)	[1] 1,419	2	105	4	9				151	930		1,372	1,270	931
ADAMS	468	60.63	388	48	21	1	74	17	217	2	2		6	15	20	45
County	154	19.95	120	43	12		22	17	21		1		4			34
Cities and towns	56	17.34	28	5	9	1	8			2	1		2	15	3	10
School districts	209	(2)	196						196						12	1
Road districts	49	(2)	44				44								5	
ASOTIN	252	30.00	217	26	10	5	30	9	128		1		8	10	20	5
County	67	7.98	67	24	5	3	16	9	2				8			
Cities and towns	32	8.97	18	2	5	2	8				1			10	4	
School districts	142	(2)	126						126						11	5
Road districts	11	(2)	6				6								5	
BENTON	708	64.36	602	54	18	5	55	22	275	2	3	124	14	7	52	47
County	183	16.64	165	43	10	3	34	22	33				14		3	15
Cities and towns	53	16.08	31	5	8	2	11			2	3			7	14	1
School districts	252	(2)	242						242						9	1
Road districts	40	(2)	40				40									
Other civil divisions	180	(2)	124									124			26	30

CHELAN	2,575	76.87	1,570	138	131	12	264	74	719	10	11	134	27	174	216	615		
County	525	15.67	503	154	53		110	74	85		1		26		2	20		
Cities and towns	942	54.36	198	34	78	12	53			10	10		1	174	73	497		
School districts	787	(2)	634						634						61	92		
Road districts	101	(2)	101				101											
Other civil divisions	220	(2)	134									134			80	6		
CLALLAM	1,548	70.36	879	122	68	1	193	53	415	6	3	8	10	167	165	337		
County	351	15.95	309	89	40		67	53	49		1		10		18	24		
Cities and towns	603	52.28	113	33	28	1	43			6	2			150	115	225		
School districts	433	(2)	366						366						17	50		
Road districts	113	(2)	83				83									30		
Other civil divisions	48	(2)	8									8		17	15	8		
CLARK	1,609	38.68	1,275	184	100	7	216	88	656	8	11	2	3	75	102	157		
County	525	12.62	525	160	33		141	88	100	1			2					
Cities and towns	272	11.90	175	24	67	7	58			7	11		1	48	37	12		
School districts	602	(1)	556						556						31	15		
Road districts	150	(2)	17				17								25	108		
Other civil divisions	60	(2)	2									2		27	9	22		
COLUMBIA	306	57.46	268	35	15	6	72	9	124		2	1	4	8	4	26		
County	128	24.04	102	33	12		24	9	19		1		4			26		
Cities and towns	26	9.05	16	2	3	6	4				1			8	2			
School districts	107	(2)	105						105						2			
Road districts	44	(2)	44				44											
Other civil divisions	1	(2)	1									1						
COWLITZ	1,943	55.04	1,374	133	189	25	331	48	613	13	1	2	19	67	430	72		
County	431	12.21	409	103	49		102	48	91				16		22			
Cities and towns	427	21.15	199	30	81	21	50			13	1		3	23	175	30		
School districts	611	(2)	522						522						47	42		
Road districts	179	(2)	179				179											
Other civil divisions	295	(2)	65		59	4						2		44	186			
DOUGLAS	421	55.68	345	56	17	1	33	14	184	1		34	5	18	13	45		
County	118	15.61	117	53	15		10	14	22				3		1			
Cities and towns	30	21.57	10	3	2	1	1			1			2	18		2		
School districts	212	(2)	162						162						7	43		
Road districts	23	(2)	22				22								1			
Other civil divisions	38	(2)	34									34			4			
FERRY	160	37.28	142	13	9		26	3	88				3		15	3		
County	71	16.54	57	12	7		15	3	17				3		11	3		
Cities and towns	4	5.63	4	1	2		1											
School districts	75	(2)	71						71						4			
Road districts	10	(2)	10				10											

[1] Includes $218,178, not distributable by departments.
[2] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
			Operation and maintenance of general departments												
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous	Operation and maintenance of public-service enterprises	Interest	Outlays
FRANKLIN	$442	$71.29	$364	$48	$18	$2	$98	$13	$176	$2	$2	$3	$2	$27	$30	$21
County	136	21.94	121	42	8	1	37	13	18				2		1	14
Cities and towns	80	20.10	31	6	10	1	10			2	2			27	17	5
School districts	172	(2)	158						158						12	2
Road districts	51	(2)	51				51									
Other civil divisions	3	(2)	3									3				
GARFIELD	231	63.08	214	51	9	1	60	5	86				2	2	4	11
County	84	22.94	75	24	9	1	21	5	13				2			9
Cities and towns	34	21.25	27	27										2	3	2
School districts	74	(2)	73						73						1	
Road districts	39	(2)	39				39									
GRANT	400	70.60	318	50	16	1	55	11	180			1	4	10	20	52
County	132	23.30	108	46	12		18	11	18				3		2	22
Cities and towns	43	20.76	16	4	4	1	6						1	10	6	11
School districts	191	(2)	162						162						10	19
Road districts	31	(2)	31				31									
Other civil divisions	3	(2)	1									1			2	
GRAYS HARBOR	3,131	50.02	2,167	250	262	11	380	192	1,003	24	4	3	29	211	342	411
County	881	14.07	815	189	65		186	190	159	2			24		41	25
Cities and towns	957	22.57	398	70	197	11	87	2		22	4		5	156	218	185
School districts	947	(2)	844						844						56	47
Road districts	144	(2)	107				107									37
Other civil divisions	202	(2)	3									3		55	27	117

ISLAND	253	47.12	245	22	7	2	107	6	96		1	1	3	2	6		
County	99	18.44	99	21	6	1	49	6	13				3				
Cities and towns	14	15.44	10	1	1	1	6				1			2	2		
School districts	85	(2)	83						83						2		
Road districts	52	(2)	52				52										
Other civil divisions	3	(2)	1									1			2		
JEFFERSON	542	62.30	346	51	26		101	21	142	2	1		2	86	53	57	
County	124	14.25	123	44	17		17	21	22				2	1			
Cities and towns	130	32.67	27	7	9		8			2	1			8	43	52	
School districts	129	(2)	120						120						4	5	
Road districts	76	(2)	76				76										
Other civil divisions	83	(2)												77	6		
KING	51,987	109.17	21,806	2,328	3,819	1,701	2,580	1,414	8,213	370	572	7	802	7,331	4,919	17,031	
County	7,394	15.53	4,644	1,294	223	80	1,097	1,280	280				390	8	504	2,238	
Cities and towns	32,953	84.27	9,190	1,034	3,595	1,621	1,452	134		370	572		412	6,634	3,259	13,870	
School districts	9,601	(2)	7,933						7,933						723	945	
Road districts	674	(2)	22				22								25	627	
Other civil divisions	1,365	(2)	17		1		9					7		689	408	251	
KITSAP	1,206	39.19	911	79	42	8	191	25	544	7	2		13	94	77	124	
County	285	9.26	259	67	26	1	62	25	65				13		1	25	
Cities and towns	284	23.41	93	12	16	7	49			7	2			86	38	67	
School districts	535	(2)	479						479						24	32	
Road districts	93	(2)	80				80								13		
Other civil divisions	9	(2)												8	1		
KITTITAS	1,111	61.04	808	97	65	9	162	54	325	3	2	81	10	120	121	62	
County	229	12.58	225	81	26		10	54	45				9		4		
Cities and towns	299	30.59	101	16	39	9	31			3	2		1	120	23	55	
School districts	313	(2)	280						280						29	4	
Road districts	141	(2)	121				121								20		
Other civil divisions	129	(2)	81									81			45	3	
KLICKITAT	510	51.52	470	61	14	3	135	12	233	2		1	9	7	24	9	
County	151	15.25	149	54	11	2	31	12	29	1			9		2		
Cities and towns	35	15.36	20	7	3	1	8			1				7	3	5	
School districts	222	(2)	204						204						14	4	
Road districts	99	(2)	96				96								3		
Other civil divisions	3	(2)	1									1			2		
LEWIS	1,904	46.90	1,388	143	97	7	249	64	792	9	5	1	21	119	146	251	
County	499	12.29	456	129	35		86	63	124				19		11	32	
Cities and towns	455	27.75	136	14	62	7	36	1		9	5		2	119	96	104	
School districts	760	(2)	668						668						37	55	
Road districts	187	(2)	127				127									60	
Other civil divisions	3	(2)	1									1			2		

[2] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
LINCOLN	$715	$60.21	$586	$69	$23	$1	$134	$25	$324	$1	$2	----	$7	$31	$36	$62
County	235	19.79	183	62	15	----	40	25	34	----	----	----	7	----	2	50
Cities and towns	76	16 21	33	7	8	1	14	----	----	1	2	----	----	31	8	4
School districts	321	(2)	290	----	----	----	----	----	290	----	----	----	----	----	23	8
Road districts	83	(2)	80	----	----	----	80	----	----	----	----	----	----	----	3	----
MASON	495	45.41	371	33	22	2	86	17	200	4	----	----	7	17	15	92
County	145	13.30	132	28	14	1	32	17	33	----	----	----	7	----	2	11
Cities and towns	56	18.12	31	5	8	1	13	----	----	4	----	----	----	17	5	3
School districts	249	(2)	167	----	----	----	----	----	167	----	----	----	----	----	4	78
Road districts	45	(2)	41	----	----	----	41	----	----	----	----	----	----	----	4	----
Other civil divisions																
OKANOGAN	900	47.87	787	55	38	2	126	18	359	----	1	$175	13	27	50	36
County	213	11.33	205	47	29	----	50	18	50	----	----	----	11	----	----	8
Cities and towns	101	14.02	41	8	9	2	19	----	----	----	1	----	2	25	11	24
School districts	337	(2)	309	----	----	----	----	----	309	----	----	----	----	----	26	2
Road districts	59	(2)	57	----	----	----	57	----	----	----	----	----	----	----	2	----
Other civil divisions	190	(2)	175	----	----	----	----	----	----	----	----	175	----	2	11	2
PACIFIC	890	59.33	703	91	37	5	143	22	368	7	----	1	29	85	72	30
County	265	17.67	225	50	17	1	26	22	48	3	----	----	28	1	14	25
Cities and towns	120	17.72	64	11	20	4	24	----	----	4	----	----	1	22	31	3
School districts	342	(2)	320	----	----	----	----	----	320	----	----	----	----	----	20	2
Road districts	93	(2)	93	----	----	----	93	----	----	----	----	----	----	----	----	----
Other civil divisions	70	(2)	1	----	----	----	----	----	----	----	----	1	----	62	7	----

PEND OREILLE	289	39.59	277	39	18		54	11	150		1		4		7	5
County	109	14.93	102	37	13		17	11	21				3		2	5
Cities and towns	13	5.49	13	2	4		5				1		1			
School districts	134	(2)	129						129						5	
Road districts	32	(2)	32				32									
Other civil divisions	1	(2)	1		1											
PIERCE	11,574	69.22	6,089	790	943	254	727	394	2,587	75	152	2	165	1,875	1,313	2,297
County	2,080	12.44	1,870	512	95		355	391	401				116	84	68	58
Cities and towns	6,143	49.78	1,859	276	848	254	353	3		75	1		49	1,574	817	1,893
School districts	2,461	(2)	2,186						2,186						166	109
Road districts	328	(2)	19				19								99	210
Other civil divisions	562	(2)	155	2							151	2		217	163	27
SAN JUAN	151	48.76	145	16	5		53	5	61			3	2	2	4	
County	42	13.56	42	15	4		6	5	10				2			
Cities and towns	11	18.30	6	1	1		4							2	3	
School districts	52	(2)	51						51						1	
Road districts	43	(2)	43				43									
Other civil divisions	3	(2)	3									3				
SKAGIT	1,984	56.05	1,245	110	95	5	209	50	722	4	4	20	26	15	129	595
County	413	11.67	390	92	34	1	95	47	101				20		8	15
Cities and towns	537	38.94	120	18	42	4	39	3		4	4		6		64	453
School districts	732	(2)	621						621						36	75
Road districts	135	(2)	75				75								8	52
Other civil divisions	67	(2)	39		19							20		15	13	
SKAMANIA	189	63.00	169	31	13		41	8	73				3	1	16	3
County	68	22.67	62	30	11		1	8	9				3		6	
Cities and towns	12	30.00	4	1	2		1							1	5	2
School districts	68	(2)	64						64						3	1
Road districts	40	(2)	39				39								1	
Other civil divisions	1	(2)													1	
SNOHOMISH	3,915	48.45	2,675	235	275	38	414	136	1,461	22	18	14	62	282	336	622
County	964	11.93	793	179	57		151	136	218	2			50		32	139
Cities and towns	1,095	25.97	471	56	196	38	131			20	18		12	210	227	187
School districts	1,379	(2)	1,243						1,243						58	78
Road districts	239	(2)	132				132								1	106
Other civil divisions	238	(2)	36		22							14		72	18	112
SPOKANE	8,318	54.72	6,205	604	798	255	690	427	2,834	82	167	64	171	234	487	1,392
County	1,697	11.16	1,541	434	120	6	138	382	374	3			84		105	51
Cities and towns	3,177	25.99	1,884	170	678	249	409	45		79	167		87	234	216	843
School districts	2,994	(2)	2,460						2,460						107	427
Road districts	163	(2)	143				143									20
Other civil divisions	287	(2)	[3]177									64			59	51

[2] Not computed.
[3] Includes $113,152, not distributable by departments

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments											Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
STEVENS	$747	$40.27	$630	$82	$27	$5	$76	$23	$405	-------	$21	-------	$11	$27	$21	$69
County	219	11.81	218	79	20	1	27	23	57	-------	-------	-------	11	-------	1	-------
Cities and towns	120	25.42	25	3	7	4	10	-------	-------	-------	1	-------	-------	27	4	64
School districts	369	(2)	348	-------	-------	-------	-------	-------	348	-------	-------	-------	-------	-------	16	5
Road districts	39	(2)	39	-------	-------	-------	39	-------	-------	-------	-------	-------	-------	-------	-------	-------
Other civil divisions	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------
THURSTON	1,623	49.33	1,086	142	80	4	155	46	587	$9	6	$33	24	97	139	301
County	365	11.09	321	94	33	-------	32	46	90	2	1	-------	23	-------	25	19
Cities and towns	376	24.39	145	48	47	4	33	-------	-------	7	5	-------	1	47	40	144
School districts	597	(2)	497	-------	-------	-------	-------	-------	497	-------	-------	-------	-------	-------	40	60
Road districts	90	(2)	90	-------	-------	-------	90	-------	-------	-------	-------	-------	-------	-------	-------	-------
Other civil divisions	195	(2)	33	-------	-------	-------	-------	-------	-------	-------	-------	33	-------	50	34	78
WAHKIAKUM	153	39.23	135	13	8	-------	37	2	73	-------	-------	-------	2	-------	14	4
County	43	11.03	43	12	6	-------	9	2	12	-------	-------	-------	2	-------	-------	-------
Cities and towns	6	11.17	3	1	1	-------	1	-------	-------	-------	-------	-------	-------	-------	2	1
School districts	66	(2)	61	-------	-------	-------	-------	-------	61	-------	-------	-------	-------	-------	2	3
Road districts	27	(2)	27	-------	-------	-------	27	-------	-------	-------	-------	-------	-------	-------	-------	-------
Other civil divisions	11	(2)	1	-------	1	-------	-------	-------	-------	-------	-------	-------	-------	-------	10	-------
WALLA WALLA	1,591	55.63	1,363	144	233	71	238	37	550	9	20	23	38	100	103	25
County	429	15.00	420	114	28	12	117	37	90	-------	5	-------	17	-------	7	2
Cities and towns	579	33.58	393	30	205	59	54	-------	-------	9	15	-------	21	100	73	14
School districts	485	(2)	460	-------	-------	-------	-------	-------	460	-------	-------	-------	-------	-------	18	7
Road districts	67	(2)	67	-------	-------	-------	67	-------	-------	-------	-------	-------	-------	-------	-------	-------
Other civil divisions	31	(2)	23	-------	-------	-------	-------	-------	-------	-------	-------	23	-------	-------	6	2

WHATCOM	2,749	45.36	2,124	223	249	35	245	103	1,048	21	45	3	47	274	101	250
County	736	12.15	689	166	57		139	103	162	1			41		3	44
Cities and towns	809	22.05	438	57	192	35	83			20	45		6	237	55	79
School districts	949	(2)	886						886						26	37
Road districts	3	(2)	3				3									
Other civil divisions	252	(2)	[4] 108									3		37	17	90
WHITMAN	1,306	46.62	1,136	107	49	9	211	46	678	2	5		29	56	33	61
County	377	13.46	364	92	24		96	46	82				24			13
Cities and towns	230	16.51	105	15	25	9	44			2	5		5	56	26	43
School districts	628	(2)	596						596						27	5
Road districts	71	(2)	71				71									
YAKIMA	4,155	52.13	2,899	363	248	56	567	104	1,310	20	26	189	16	516	410	330
County	951	11.93	939	289	80	16	226	102	214	1			11		1	11
Cities and towns	1,326	39.73	456	74	166	40	124	2		19	26		5	516	197	157
School districts	1,188	(2)	1,096						1,096						67	25
Road districts	251	(2)	217				217								29	5
Other civil divisions	439	(2)	191		2							189			116	132

[2] Not computed.
[4] Includes $105,026, not distributable by departments

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR TOWN	GOVERNMENTAL-COST PAYMENTS												
	Total	Per capita	Operation and maintenance of general departments								Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Libraries	Recreation	Miscellaneous			
Grand total	**$52,616**	**$51.35**	**$16,932**	**$2,120**	**$6,678**	**$2,416**	**$3,291**	**$190**	**$701**	**$910**	**$626**	**$10,723**	**$5,914**	**$19,047**
30,000 population and over	42,927	65.22	13,413	1,507	5,390	2,167	2,274	181	541	792	561	8,610	4,448	16,456
Seattle	32,472	87.36	9,011	1,002	3,551	1,598	1,391	134	361	566	408	6,548	3,194	13,719
Spokane	2,985	25.67	1,845	161	663	249	394	45	80	166	87	188	209	743
Tacoma	5,900	54.73	1,767	252	820	249	328	2	67		49	1,519	799	1,815
Bellingham	677	21.49	396	48	186	34	89		19	44	6	159	47	45
Everett	893	28.90	394	44	170	37	102		14	16	11	166	199	134
8,000 to 30,000 population	5,196	33.23	1,852	273	802	146	437	5	89	68	32	1,113	901	1,330
Aberdeen	555	24.34	237	39	120	9	54	2	9	1	3	76	127	115
Yakima	1,063	47.46	323	50	134	37	62	2	16	20	2	432	167	141
Vancouver	170	10.43	135	19	50	5	46		4	11		6	23	6
Walla Walla	557	34.60	381	28	203	59	48		9	13	21	95	69	12
Hoquiam	326	24.70	136	25	68	1	27		11	3	1	59	80	51
Wenatchee	798	62.34	162	29	66	11	38		8	9	1	84	63	489
Olympia	337	26.75	114	29	42	3	20		6	5		42	37	144
Port Angeles	594	54.00	110	32	27	1	42		6	2		147	112	225
Longview	223	20.94	110	9	47	13	28		10		3		110	3
Bremerton	260	25.00	83	10	14	7	44		6	2		73	35	66
Centralia	313	38.64	61	3	31		19	1	4	2	1	99	75	78
2,500 to 8,000 population	2,217	26.24	740	115	248	68	225	4	45	26	9	399	314	764
Puyallup	129	18.18	45	8	16	4	11	1	4	1		13	7	64
Anacortes	432	65.81	45	5	21		13	3		2	1		45	342
Kelso	165	26.36	68	16	25	8	15		3	1		17	55	25
Chehalis	106	21.60	54	8	24	4	10		5	3		14	12	26
Ellensburg	195	42.20	58	8	27	4	14		2	2	1	86	20	31

Camas	87	20.52	28	3	12	2	7		3		1	39	14	6
Renton	108	26.59	59	8	13	11	19		5	3		41	8	
Port Townsend	130	32.67	27	7	9		8		2	1		8	43	52
Auburn	71	18.18	33	6	9	6	6		2	1	3	9	24	5
Raymond	86	22.47	40	7	12	3	15		3			18	26	2
Mount Vernon	151	40.92	35	3	10	3	15		2	1	1		7	109
Pasco	70	20.02	27	5	8	1	9		2	2		22	16	5
Pullman	95	28.60	31	3	5	4	15		1	1	2	23	8	33
Shelton	56	18.12	31	5	8	1	13		4			17	5	3
Clarkston	17	5.92	15	2	4	2	6			1			2	
Colfax	35	12.58	22	3	6	3	7		1	2		5	5	3
Toppenish	68	24.51	32	5	12		11		1	3		36		
Sedro-Woolley	26	9.56	19	4	7	1	5		1	1			6	1
Snohomish	69	25.67	20	3	5		9		3			16	3	30
Omak	37	14.53	12	2	4	1	5					8	3	14
Dayton	24	9.49	14	1	3	6	3			1		8	2	
Cle Elum	60	23.92	25	3	8	4	9		1			19	3	13
Less than 2,500 population	2,276	18.11	927	225	238	35	355		26	24	24	601	251	497

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	**$224,789**	**$180,547**	**$22,433**	**$21,789**	**$217,431**	**$137.27**
State government	8,257	7,350	----	907	8,257	5.22
Counties	21,775	19,008	369	2,398	21,008	13.26
Cities and towns	123,319	105,882	9,611	7,826	118,161	115.31
School districts	36,695	27,913	----	8,782	35,969	(1)
Road districts	4,327	3,819	----	508	4,091	(1)
Other civil divisions	30,396	16,575	12,453	1,368	29,942	(1)
ADAMS	363	214	1	148	352	45.60
County	7	----	----	7	7	.91
Cities and towns	65	50	1	14	58	17.96
School districts	231	106	----	125	227	(1)
Road districts	60	58	----	2	60	(1)
ASOTIN	453	315	46	92	416	49.52
County	9	8	----	1	9	1.07
Cities and towns	118	72	46	----	98	27.47
School districts	201	155	----	46	191	(1)
Road districts	125	80	----	45	118	(1)
BENTON	2,519	201	2,147	171	2,501	227.36
County	72	60	----	12	72	6.55
Cities and towns	191	----	181	10	191	57.95
School districts	253	141	----	112	243	(1)
Road districts	1	----	----	1	1	(1)
Other civil divisions	2,002	----	1,966	36	1,994	(1)
CHELAN	5,507	2,080	2,870	557	5,337	159.31
County	700	643	----	57	677	20.21
Cities and towns	1,285	564	631	90	1,256	72.48
School districts	1,190	873	----	323	1,182	(1)
Road districts	7	----	----	7	7	(1)
Other civil divisions	2,319	----	2,239	80	2,215	(1)
CLALLAM	3,496	2,266	933	297	3,452	156.91
County	378	359	----	19	377	17.14
Cities and towns	2,091	1,364	674	53	2,075	179.90
School districts	388	178	----	210	367	(1)
Road districts	12	----	----	12	12	(1)
Other civil divisions	627	365	259	3	621	(1)
CLARK	1,826	1,233	348	245	1,616	38.85
County	62	----	----	62	62	1.49
Cities and towns	545	186	347	12	498	21.78
School districts	687	531	----	156	666	(1)
Road districts	369	368	----	1	232	(1)
Other civil divisions	163	148	1	14	158	(1)
COLUMBIA	175	113	----	62	169	31.74
County	22	----	----	22	22	4.13
Cities and towns	123	94	----	29	123	42.80
School districts	29	19	----	10	23	(1)
Road districts	1	----	----	1	1	(1)
Other civil divisions	----	----	----	----	----	----
COWLITZ	8,046	5,055	2,365	626	7,905	223.94
County	411	367	----	44	315	8.92
Cities and towns	2,729	420	2,181	128	2,721	134.80
School districts	980	696	----	284	943	(1)
Road districts	7	----	----	7	7	(1)
Other civil divisions	3,919	3,572	184	163	3,919	(1)
DOUGLAS	313	139	70	104	308	40.74
County	35	----	----	35	35	4.63
Cities and towns	15	6	8	1	14	10.06
School districts	144	81	----	63	140	(1)
Road districts	57	52	----	5	57	(1)
Other civil divisions	62	----	62	----	62	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Contd.

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
FERRY	$259	$185	$14	$60	$255	$59.41
County	175	168		7	171	39.84
Cities and towns	14		14		14	19.72
School districts	69	17		52	69	(1)
Road districts	1			1	1	(1)
FRANKLIN	708	423	224	61	654	105.48
County	9	9			8	1.29
Cities and towns	402	246	150	6	351	88.17
School districts	222	168		54	220	(1)
Road districts	1			1	1	(1)
Other civil divisions	74		74		74	(1)
GARFIELD	65	42		23	50	13.65
County	8			8	8	2.18
Cities and towns	43	35		8	28	17.50
School districts	8	7		1	8	(1)
Road districts	6			6	6	(1)
GRANT	385	204	54	127	373	65.83
County	39	36		3	35	6.18
Cities and towns	117	71	30	16	117	56.49
School districts	197	97		100	192	(1)
Road districts	1			1	1	(1)
Other civil divisions	31		24	7	28	(1)
GRAYS HARBOR	7,606	4,657	926	2,023	7,396	118.15
County	865	577		288	865	13.82
Cities and towns	5,040	2,885	838	1,317	4,881	115.13
School districts	1,195	842		353	1,146	(1)
Road districts	12			12	12	(1)
Other civil divisions	494	353	88	53	492	(1)
ISLAND	149	48	65	36	149	27.75
County	10	2		8	10	1.86
Cities and towns	49	46		3	49	54.02
School districts	24			24	24	(1)
Road districts	1			1	1	(1)
Other civil divisions	65		65		65	(1)
JEFFERSON	978	818	75	85	949	109.08
County	4			4	4	.46
Cities and towns	753	695	11	47	732	183.97
School districts	96	63		33	88	(1)
Road districts	1			1	1	(1)
Other civil divisions	124	60	64		124	(1)
KING	109,043	101,144	1,063	6,836	106,114	222.83
County	12,467	11,767	323	377	12,467	26.18
Cities and towns	71,796	68,029	454	3,313	68,959	176.30
School districts	15,950	13,198		2,752	15,881	(1)
Road districts	548	344		204	548	(1)
Other civil divisions	8,282	7,806	286	190	8,259	(1)
KITSAP	1,394	665	258	471	1,371	44.55
County	156	126		30	156	5.07
Cities and towns	641	32	258	351	641	52.85
School districts	471	390		81	459	(1)
Road districts	108	100		8	98	(1)
Other civil divisions	18	17		1	17	(1)
KITTITAS	1,760	709	779	272	1,748	96.04
County	8			8	8	.44
Cities and towns	122	15	78	29	122	12.48
School districts	463	268		195	441	(1)
Road districts	448	426		22	448	(1)
Other civil divisions	720		701	28	720	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Contd.

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
KLICKITAT	$418	$192	$50	$176	$105	$40 01
County	49	30		19	43	4.34
Cities and towns	48	39	1	8	48	21.06
School districts	263	123		140	256	(1)
Road districts	8			8	8	(1)
Other civil divisions	50		49	1	50	(1)
LEWIS	2,592	1,562	311	719	2,478	61.03
County	221	30		191	221	5.44
Cities and towns	1,650	1,081	282	287	1,551	94.58
School districts	687	451		236	672	(1)
Road districts	5			5	5	(1)
Other civil divisions	29		29		29	(1)
LINCOLN	595	391	4	200	561	47.24
County	43	20		23	43	3.62
Cities and towns	121	107	4	10	91	19.41
School districts	411	249		162	407	(1)
Road districts	20	15		5	20	(1)
MASON	377	206	49	122	372	34.13
County	82	51		31	82	7.52
Cities and towns	161	63	49	49	161	52.09
School districts	130	91		39	125	(1)
Road districts	3			3	3	(1)
Other civil divisions	1	1			1	(1)
OKANOGAN	2,172	376	1,458	338	2,151	114.41
County	26			26	26	1.38
Cities and towns	155	98	36	21	150	20.82
School districts	460	262		198	444	(1)
Road districts	17	11		6	17	(1)
Other civil divisions	1,514	5	1,422	87	1,514	(1)
PACIFIC	1,700	753	594	353	1,577	105.13
County	320	280		40	320	21.33
Cities and towns	810	196	580	34	691	102.04
School districts	401	140		261	397	(1)
Road districts	2			2	2	(1)
Other civil divisions	167	137	14	16	167	(1)
PEND OREILLE	163	102		61	132	18.08
County	45	40		5	17	2.33
Cities and towns	1			1	1	.42
School districts	76	25		51	73	(1)
Road districts	2			2	2	(1)
Other civil divisions	39	37		2	39	(1)
PIERCE	26,202	24,497	222	1,483	25,521	152.64
County	1,402	999		403	1,402	8.39
Cities and towns	16,397	15,928	134	335	15,798	128.01
School districts	3,518	2,810		708	3,436	(1)
Road districts	1,785	1,769		16	1,785	(1)
Other civil divisions	3,100	2,991	88	21	3,100	(1)
SAN JUAN	80	64		16	79	25.51
County	1			1	1	.32
Cities and towns	55	55			55	91.51
School districts	24	9		15	23	(1)
Road districts						
Other civil divisions						
SKAGIT	2,344	1,821	295	228	2,300	64.97
County	184	151		33	175	4.94
Cities and towns	1,242	926	240	76	1,218	74.40
School districts	654	581		73	644	(1)
Road districts	101	84		17	101	(1)
Other civil divisions	163	79	55	29	162	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Contd.

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
SKAMANIA	$197	$127	$18	$52	$150	$50.00
County	82	73	----	9	38	12.67
Cities and towns	52	40	3	9	52	130.00
School districts	35	14	----	21	32	(1)
Road districts	13	----	----	13	13	(1)
Other civil divisions	15	----	15	----	15	(1)
SNOHOMISH	6,584	5,560	119	905	5,748	71.14
County	704	516	----	188	684	8.47
Cities and towns	4,269	3,917	103	249	3,508	83.19
School districts	1,223	794	----	429	1,168	(1)
Road districts	11	11	----	----	11	(1)
Other civil divisions	377	322	16	39	377	(1)
SPOKANE	9,156	7,085	1,239	832	8,451	55.60
County	2,083	2,019	----	64	1,647	10.84
Cities and towns	3,742	3,446	15	281	3,608	29.52
School districts	2,095	1,620	----	475	2,007	(1)
Road districts	----	----	----	----	----	----
Other civil divisions	1,236	----	1,224	12	1,189	(1)
STEVENS	829	213	330	286	817	44.01
County	37	----	----	37	37	1.99
Cities and towns	80	46	----	34	78	16.52
School districts	340	167	----	173	330	(1)
Road districts	2	----	----	2	2	(1)
Other civil divisions	370	----	330	40	370	(1)
THURSTON	2,817	1,677	712	458	2,779	84.47
County	533	476	----	57	533	16.20
Cities and towns	812	389	379	44	778	50.46
School districts	719	528	----	191	697	(1)
Road districts	12	----	----	12	12	(1)
Other civil divisions	771	284	333	154	759	(1)
WAHKIAKUM	175	126	----	49	172	44.10
County	2	----	----	2	2	.51
Cities and towns	28	2	----	26	28	52.14
School districts	33	22	----	11	31	(1)
Road districts	2	----	----	2	2	(1)
Other civil divisions	110	102	----	8	109	(1)
WALLA WALLA	3,327	1,359	1,143	825	3,249	113.60
County	137	70	46	21	88	3.08
Cities and towns	1,907	981	403	523	1,906	110.53
School districts	331	308	----	23	312	(1)
Road districts	3	----	----	3	3	(1)
Other civil divisions	949	----	694	255	940	(1)
WHATCOM	2,335	1,674	23	638	2,292	37.82
County	214	120	----	94	214	3.53
Cities and towns	1,311	1,024	23	264	1,282	34.94
School districts	516	259	----	257	502	(1)
Road districts	3	2	----	1	3	(1)
Other civil divisions	291	269	----	22	291	(1)
WHITMAN	972	714	182	76	848	30.27
County	36	----	----	36	36	1.29
Cities and towns	464	262	182	20	369	26.49
School districts	469	452	----	17	440	(1)
Road districts	3	----	----	3	3	(1)
YAKIMA	8,402	4,187	3,446	769	7,977	100.09
County	137	11	----	126	91	1.14
Cities and towns	3,875	2,472	1,275	128	3,860	115.67
School districts	1,516	1,178	----	338	1,463	(1)
Road districts	569	499	----	70	490	(1)
Other civil divisions	2,305	27	2,171	107	2,073	(1)

[1] Not computed.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR TOWN	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	**$123,319**	**$105,882**	**$9,611**	**$7,826**	**$118,161**	**$115.31**
30,000 population and over	95,672	91,618	----------	4,054	91,422	138.90
Seattle	70,966	67,757	----------	3,209	68,181	183.43
Spokane	3,557	3,308	----------	249	3,447	29.64
Tacoma	16,023	15,809	----------	214	15,428	143.12
Bellingham	1,121	952	----------	169	1,121	35.59
Everett	4,005	3,792	----------	213	3,245	105.02
8,000 to 30,000 population	17,756	7,413	5,886	2,457	17,411	111.36
Aberdeen	3,320	1,649	548	1,123	3,168	138.95
Yakima	3,103	2,310	688	75	3,103	138.53
Vancouver	482	186	285	11	411	27.24
Walla Walla	1,852	946	383	523	1,850	114.91
Hoquiam	1,462	1,131	267	64	1,462	110.76
Wenatchee	1,052	467	580	5	1,052	82.19
Olympia	755	371	363	21	721	57.22
Port Angeles	2,060	1,333	675	52	2,044	185.82
Longview	1,728	----------	1,703	25	1,722	161.66
Bremerton	563	32	249	282	563	54.13
Centralia	1,379	958	145	276	1,282	158.27
2,500 to 8,000 population	5,611	2,836	2,309	466	5,313	62.89
Puyallup	209	43	67	99	209	29.46
Anacortes	816	718	77	21	806	122.79
Kelso	855	292	473	90	855	136.58
Chehalis	186	95	91	----------	186	37.91
Ellensburg	99	----------	78	21	99	21.42
Camas	61	----------	60	1	53	12.50
Renton	135	----------	129	6	135	33.23
Port Townsend	752	695	10	47	732	183.97
Auburn	165	----------	163	2	165	42.24
Raymond	506	196	307	3	387	101.10
Mount Vernon	180	17	125	8	180	48.78
Pasco	387	233	150	4	336	96.11
Pullman	131	57	64	10	131	39.43
Shelton	161	63	50	48	161	52.00
Clarkston	85	39	46	----------	85	20.02
Colfax	107	89	18	----------	30	10.78
Toppenish	388	----------	385	3	388	130.87
Sedro-Woolley	162	119	----------	43	149	54.80
Snohomish	59	24	16	19	59	21.95
Omak	39	32	----------	7	39	15.31
Dayton	123	91	----------	29	123	48.66
Cle Elum	5	----------	----------	5	5	1.99
Less than 2,500 population	4,280	2,015	1,416	849	4,015	31.94

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Grand total	$217,431	$169,063	$95,971	$137.27	$120.21	$71.37
State government	8,257	13,191	1,556	5.22	9.38	1.21
Counties	21,008	21,920	10,300	13.26	15.48	7.66
Cities and towns	118,161	84,901	76,890	115.31	95.30	91.50
School districts	35,969	21,662	[1] 6,941	(2)	(2)	(2)
Road districts	4,091	4,656	----	(2)	(2)	(2)
Other civil divisions	29,942	22,733	284	(2)	(2)	(2)
Adams	352	517	274	45.60	53.70	21.23
Asotin	416	132	204	49.52	19.67	30.74
Benton	2,501	2,526	468	227.36	216.53	48.43
Chelan	5,337	3,044	1,292	159.31	135.92	68.94
Clallam	3,452	1,140	505	156.91	90.77	79.25
Clarke	1,616	2,320	935	38.85	67.20	30.91
Columbia	109	187	222	31.74	30.66	31.46
Cowlitz	7,005	1,475	301	223.94	125.07	25.66
Douglas	308	469	161	40.74	49.70	14.11
Ferry	255	320	238	59.41	61.20	48 80
Franklin	651	1,555	675	105.48	256 56	101.28
Garfield	50	83	48	13.65	21.46	11.09
Grant	373	512	68	65.83	69.73	6.31
Grays Harbor	7,396	4,241	2,235	118.15	90.03	52.92
Island	149	255	42	27 75	44.73	7.55
Jefferson	949	388	705	109.08	59.19	76.75
King	106,114	77,384	39,400	222 83	185.92	115.42
Kitsap	1,371	1,048	472	44.55	44 36	22.30
Kittitas	1,748	1,728	1,001	96.01	97 42	46.70
Klickitat	405	363	182	40.01	39.16	14.65
Lewis	2,478	1,868	1,434	61.03	49.10	38.09
Lincoln	561	713	469	47.24	47.10	24.22
Mason	372	149	111	34 13	30.22	19.89
Okanogan	2,151	1,301	365	114.41	71.57	23.50
Pacific	1,577	1,719	1,280	105.13	110.89	87.91
Pend Oreille	132	150	220	18.08	22.97	(2)
Pierce	25,521	15,307	13,208	152.64	101.96	93.42
San Juan	70	31	27	25.51	8.62	7.15
Skagit	2,300	1,775	953	64.97	51 53	27.94
Skamania	150	207	66	50.00	88.11	20.18
Snohomish	5,748	5,323	3,464	71.14	76.18	49.03
Spokane	8,451	10,097	14,717	55.60	71.22	88.66
Stevens	817	681	614	44.01	30.75	(2)
Thurston	2,779	1,315	863	84.47	55.75	43.00
Wahkiakum	172	111	14	44.10	31.48	4.11
Walla Walla	3,249	2,968	1,849	113.00	107.77	51.02
Whatcom	2,292	2,121	2,259	37.82	41.75	39.11
Whitman	848	1,508	757	30.27	48.14	21.11
Yakima	7,977	8,208	2,128	100.09	118.32	41.91

[1] Includes only the debt of school districts outside of cities and towns having a population of 2,500 and over. Debt on account of schools in cities and towns with a population of 2,500 and over is included with city or town liabilities.

[2] Not computed.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1932			1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property					
State total	$1,250,040	$1,020,510	$229,530	$1,111,890	$1,005,086	$789.17	$790 61	$747 45
Adams	20,127	17,977	2,150	20,978	22,696	2,607 46	2,179.99	1,760.41
Asotin	5,222	4,432	790	5,030	3,933	621.67	748 26	593.10
Benton	13,222	10,978	2,244	13,869	14,585	1,202 00	1,188.82	1,509.83
Chelan	20,043	23,518	5,525	22,408	15,093	866 96	1,000 40	805 63
Clallam	16,915	13,754	3,161	14,663	12,317	768.86	1,167.84	1,728.03
Clarke	21,892	17,411	4,481	16,584	13,407	526 25	480 31	443.36
Columbia	9,051	8,243	808	9,098	8,692	1,699.72	1,493.14	1,234.26
Cowlitz	25,978	21,379	4,599	17,761	9,198	735 92	1,500 31	653.15
Douglas	9,749	7,755	1,994	13,134	9,590	1,289.38	1,392.02	841.13
Ferry	2,943	2,487	456	3,026	3,114	685 69	578.47	638 31
Franklin	11,209	9,523	1,686	10,798	8,771	1,807 90	1,781.30	1,315.44
Garfield	5,726	4,738	988	5,789	4,526	1,503.63	1,494.65	1,051.96
Grant	12,548	10,903	1,645	12,126	14,358	2,214.61	1,599.01	1,335.94
Grays Harbor	31,819	25,964	8,885	37,516	33,176	556 69	706 48	785.43
Island	2,831	2,502	329	2,719	1,650	527.29	477.71	294.34
Jefferson	5,883	4,953	930	8,834	6,556	676.21	1,347.24	713.43
King	384,886	314,929	69,957	291,200	259,076	808.24	699.64	758.96
Kitsap	12,041	10,491	2,150	10,331	5,621	410.74	278.02	265.52
Kittitas	21,101	17,801	3,300	19,572	16,661	1,159.40	1,103.46	777.14
Klickitat	14,308	11,901	2,407	14,514	11,683	1,451.31	1,565.99	912 91
Lewis	28,232	23,877	4,355	25,003	20,179	695.37	657.06	536.12
Lincoln	25,878	22,811	3,067	27,427	24,016	2,179.02	1,811.42	1,241.13
Mason	6,554	5,194	1,360	5,654	6,286	601.28	1,149.33	1,123.85
Okanogan	11,008	8,405	2,603	10,790	6,970	588.72	593.63	418.18
Pacific	13,764	11,630	2,125	14,333	17,959	917.60	924.78	1,225.06
Pend Oreille	6,909	5,445	1,464	6,596	6,674	946.44	1,011.73	
Pierce	99,789	78,363	21,426	92,791	108,755	596.82	618.09	765 74
San Juan	1,639	1,229	410	1,557	1,400	520.22	432.04	360 28
Skagit	23,168	18,015	5,153	22,370	14,269	654 46	649.62	418.41
Skamania	4,309	3,741	568	4,920	5,034	1,436.33	2,087.58	1,530.51
Snohomish	48,144	37,538	10,606	43,668	38,583	595.84	624.96	546.00
Spokane	121,962	97,999	23,963	117,387	121,997	802.38	827.99	734.92
Stevens	11,703	9,800	1,903	13,379	8,913	630.89	604.41	
Thurston	17,296	13,526	3,770	15,516	14,294	535.71	657.59	712.20
Wahkiakum	2,100	1,616	484	2,197	1,913	538.46	624.08	556.56
Walla Walla	37,338	32,372	4,966	35,724	31,018	1,305.52	1,207.22	856.00
Whatcom	34,311	26,156	8,155	28,161	25,030	566.19	553.49	433.31
Whitman	45,801	40,765	5,126	45,121	41,451	1,638.15	1,440.51	1,156.10
Yakima	49,801	40,320	9,481	40,043	35,630	621.86	706.92	701.94

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX									AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1932							1922	1912	1932	1922	1912
	Total	State	County	Cities and towns	School districts	Road districts	Other civil divisions					
State total	$73,131	$12,298	$19,517	$17,569	$19,144	$3,085	$1,538	$66,283	$31,205	$5.85	$5.98	$3.10
Adams	650	198	177	26	224	34	-------	882	415	3.27	4.20	1.96
Asotin	240	54	63	22	99	1	-------	269	101	4.58	5.35	2.57
Benton	601	138	192	45	196	30	-------	719	370	4.55	5.18	2.54
Chelan	1,504	261	464	199	485	95	-------	1,264	519	5.18	5.64	3.44
Clallam	1,087	164	326	111	320	106	60	767	347	6.43	5.23	2.82
Clarke	1,360	239	418	192	400	68	43	1,144	490	6.21	6.90	3.65
Columbia	306	102	89	18	76	21	-------	360	217	3.38	3.96	2.50
Cowlitz	1,432	287	393	156	395	121	77	927	354	5.51	5.22	3.85
Douglas	381	94	119	4	141	23	-------	517	254	3.91	4.16	2.65
Ferry	146	32	62	5	36	11	-------	164	104	4.96	5.42	3.34
Franklin	437	109	137	45	137	9	-------	507	236	3.90	4.70	2.69
Garfield	235	69	72	15	47	32	-------	278	119	4.10	4.80	2.63
Grant	442	120	112	21	166	23	-------	592	345	3.52	4.70	2.40
Grays Harbor	2,658	373	809	532	667	138	130	2,523	1,180	7.63	6.73	3.56
Island	112	27	48	5	55	7	-------	162	75	5.02	5.96	4.53
Jefferson	368	61	92	42	103	48	12	455	216	6.09	5.15	3.29
King	26,812	3,474	6,333	10,201	5,910	547	374	19,261	8,592	6.97	6.62	3.32
Kitsap	908	114	252	106	353	76	7	758	244	7.18	7.34	4.34
Kittitas	913	213	298	82	274	46	-------	878	409	4.33	4.49	2.45
Klickitat	609	145	185	21	177	81	-------	638	348	4.24	4.40	2.98
Lewis	1,480	202	431	158	497	111	-------	1,603	781	5.27	6.41	3.87
Lincoln	831	265	222	35	215	64	-------	991	547	3.21	3.61	2.28
Mason	410	71	151	27	110	48	3	314	178	6.26	5.55	2.83
Okanogan	580	103	162	48	224	42	1	642	260	5.24	5.95	3.73
Pacific	817	133	266	80	236	65	37	946	501	5.94	6.60	2.81
Pend Oreille	280	68	91	12	89	20	-------	357	207	4.18	5.41	3.10
Pierce	6,775	1,000	2,169	1,446	1,679	208	273	6,421	3,076	6.79	6.92	2.83
San Juan	83	19	29	3	29	3	-------	80	44	5.06	5.72	3.14
Skagit	1,350	257	343	166	461	110	13	1,588	747	5.83	7.10	5.24
Skamania	235	49	87	4	57	38	-------	254	136	5.45	5.16	2.68
Snohomish	3,158	525	947	550	819	241	76	2,810	1,506	6.56	6.43	3.90
Spokane	6,303	1,176	1,324	1,791	1,649	194	169	6,596	3,630	5.17	5.62	2.89
Stevens	584	120	172	23	227	42	-------	718	343	4.99	5.37	3.85
Thurston	1,071	197	271	126	350	77	50	964	441	6.19	6.21	3.09
Wahkiakum	124	23	37	4	41	19	-------	184	73	5.90	8.38	3.82
Walla Walla	1,404	355	355	267	381	46	-------	1,592	786	3.76	4.46	2.53
Whatcom	2,188	377	629	432	543	3	204	2,021	999	6.38	7.18	3.99
Whitman	1,461	481	309	114	498	59	-------	2,017	836	3.18	4.54	2.02
Yakima	2,720	513	881	432	748	146	-------	3,048	1,247	5.46	6.21	3.50

WEST VIRGINIA

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of West Virginia relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 55 counties, the 199 cities, towns, and villages, and the 400 school districts, or a total of 655 political units that have power to levy taxes or incur debt.

The data for West Virginia were compiled largely from reports on file in the office of State Tax Commissioner, Charleston, W.Va.

Fiscal year.—For West Virginia the fiscal year reported for the State government is that ending June 30, 1932, while the statistics for the counties, the cities, towns, and villages, and the school districts are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of West Virginia on January 1, 1932, was 1,756,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1932.—The following statement discloses that for West Virginia the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts by $8,497,259. This excess of governmental costs over revenue receipts was 31.1 percent for the State government, 2.4 percent for the counties, 0.5 percent for the cities, towns, and villages, and 2 percent for the school districts.

Although the aggregate of governmental costs, including capital outlays, is in excess of revenue receipts, the revenue receipts exceed governmental costs, exclusive of capital outlays, by $14,220,244.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Percent of total	Total	Percent of total	Total	Percent of total	Total	Percent of total
Total	*$76, 615, 330*	*100. 0*	*$85, 112, 589*	*100. 0*	*$151, 593, 880*	*100. 0*	*$50, 657, 489*	*100. 0*
State government	24, 118, 342	31. 5	31, 623, 080	37. 2	86, 303, 930	57. 0	3, 568, 140	7. 0
Counties	17, 031, 889	22. 2	17, 432, 452	20. 5	34, 244, 851	22. 6	15, 192, 793	30. 0
Cities, towns, and villages	8, 153, 076	10. 6	8, 192, 313	9. 6	15, 421, 963	10. 2	5, 788, 208	11. 4
School districts	27, 312, 023	35. 6	27, 864, 744	32. 7	15, 533, 136	10. 2	26, 108, 348	51. 5

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of West Virginia and all subdivisions of the State amounted to $76,615,330, or an average of $43.63 for each person in the State. Of this amount $24,118,342 was for the State; $17,031,889 for the counties; $8,153,076 for the cities, towns, and villages; and $27,312,023 for the school districts. The revenues collected include $50,049,743, general property taxes; $1,554,756, special taxes; $433,310, poll taxes; $13,577,072, licenses and permits; $347,033, special assessments; $4,904,462, subventions, donations, and pension assessments; $1,102,583, interest, rents, and highway privileges; $1,443,540, earnings of public service enterprises; $2,736,139, earnings of general departments; and $466,692, fines, forfeits, and escheats. Of the $4,904,462 classified as subventions, donations, and pension assessments, $3,106,805 represents subventions by the Federal Government to the State, principally for highways. In the cities, towns, and villages of less than 30,000 population, poll tax is included with general property tax.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities, towns, and villages having a population of 2,500 and over.

General property taxes of the State, the counties, and the cities, towns, and villages having a population of 2,500 and over amounted to $6,315,000 in 1912, $18,343,000 in 1922, and $23,721,783 in 1932, this being an increase of 29.3 percent from 1922 to 1932, and 275.6 percent from 1912 to 1932. Special taxes amounted to $588,000 in 1912, $1,436,000 in 1922, and $1,554,756 in 1932. Poll taxes amounted to $317,000 in 1912, $643,000 in 1922, and $433,049 in 1932. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to $1,370,000 in 1912, $5,101,000 in 1922, and $13,543,063 in 1932. Special assessments amounted to $388,000 in 1912, $1,139,000 in 1922, and $300,761 in 1932.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of West Virginia and all subdivisions of the State for 1932 amounted to $85,112,589, or an average expenditure of $48.47 per person. Of the total amount expended, $31,623,080 was disbursed by the State government; $17,432,452 by the counties; $8,192,313 by the cities, towns, and villages; and $27,864,744 by the school districts. The total comprises $53,921,271 for operation and maintenance of general departments; $918,047 for operation and maintenance of public-service enterprises; $7,555,768 for interest on debt; and $22,717,503 for outlays or permanent improvements.

The payments for operation and maintenance of general departments are distributed as follows: General government, $6,977,900; protection to person and property, $3,859,945; health and sanitation, $1,366,230; development and conservation of natural resources by the State, $497,722; highways, $8,690,966; charities, hospitals, and corrections, $3,182,869; schools, $28,919,622; libraries, $40,695; recreation, $171,936; and miscellaneous, $213,386. Expenditures for maintenance of schools other than schools of the State government may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data were limited to States, counties, and cities, towns, and villages or other incorporated places with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1932 the payments for operation and maintenance of general departments and

public-service enterprises of the State, counties, and cities and towns having a population of 2,500 and over increased from $8,385,000 to $29,956,725, or 257.3 percent; interest payments, from $379,000 to $6,554,780 or 1,629.5 percent; and outlay payments, from $1,978,000 to $19,684,865, or 895.2 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the cities, towns, and villages, and the school districts.

Table 6 presents for the individual cities, towns, and villages, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking-fund assets, for the year 1932. The aggregate debt of the cities, towns, and villages in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1932, 1922, and 1912, covering the gross debt less sinking-fund assets—total and per capita—of the government of the State, the counties, the cities, towns, and villages, and the school districts. The amounts shown opposite the name of each county represent the combined debt of the county government and all the minor civil divisions of the county.

For 1932 the combined gross debt of West Virginia and all subdivisions of the State less sinking-fund assets set aside to meet such debt was $151,593,880, or an average per capita of $86.33. In 1922 the average per capita was $46.58, and in 1912, $8.57.

Of the total debt reported for 1932, $86,393,930 was for the State government; $34,244,851 for the counties; $15,421,963 for the cities, towns, and villages; and $15,533,136 for the school districts.

The gross debt of the State government, less sinking-fund assets, increased 257.3 percent from 1922 to 1932. Similar debt for all minor civil divisions combined increased 40.7 percent from 1922 to 1932 and 482.4 percent from 1912 to 1932.

ASSESSED VALUATIONS

In West Virginia each county constitutes an assessment district, for which an assessor is elected every 4 years.

All property is assessed annually as of January 1, at its true and actual value.

The assessed valuation of all property in West Virginia subject to levies of the general property tax was $1,877,968,467 in 1932 as compared with $2,092,557,000 in 1922 and $1,168,013,000 in 1912. The per capita assessed valuation increased from $894.11 in 1912 to $1,382.43 in 1922, and decreased to $1,069.46 in 1932.

TAX LEVIES

In West Virginia each sheriff is ex-officio tax collector of his county and collects the taxes (except municipal) assessed therein for all purposes. Taxes and special assessments due municipalities are collected by the sergeant thereof, or by such other officer as the council may designate.

The total levies of the general property tax for the State and all subdivisions were $10,026,000 for 1912, $38,435,000 for 1922, and $50,657,489 for 1932, this being a per capita of $7.67, $25.39, and $28.85, respectively.

Of the total levies reported for 1932, $3,568,140 was for the State government; $15,192,793 for the counties; $5,788,208 for the cities, towns, and villages; and $26,108,348 for the school districts. The average rate of levy per $100 of the assessed valuation was $0.86 for 1912, $1.84 for 1922, and $2.70 for 1932.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, AND SCHOOL DISTRICTS, BY COUNTIES: 1932

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	License and permits							
Grand total	1,756,000	$76,615	$43 63	[2] $65,615	$50,059	$433	$13,577	$347	$467	$4,745	$159	$1,103	$2,738	$1,443
State government	1,756,000	24,118	13.73	[2] 18,451	3,395	215	13,316		31	3,106	77	514	1,909	
Counties	1,756,000	17,032	9.70	15,713	15,479	183	51		273	40	74	349	586	
Cities, towns, and villages	654,599	8,153	12.45	5,856	[3] 5,615	[3] 35	206	317	163	10	6	203	125	1,146
School districts		27,312	(4)	25,565	25,561		4			1,589	2	40	116	
BARBOUR	18,700	478	25.56	394	391	2	1	1	6	37		4	8	28
County	18,700	219	11.71	203	201	2			5			3	8	
Cities, towns, and villages	3,898	48	12.31	17	16		1	1	1			1		28
School districts		211	(4)	174	174					37				
BERKELEY	28,600	698	24.41	608	597	4	7	4	11	17	1	10	7	40
County	28,600	183	6.40	166	160	4	2		4	4	1	3	5	
Cities, towns, and villages	15,661	180	11.49	121	116		5	4	7			7	1	40
School districts		335	(4)	321	321					13			1	
BOONE	26,200	778	29.69	752	748	3	1		6	9		5	6	
County	26,200	327	12.48	310	306	3	1		6	1		5	5	
Cities, towns, and villages	1,642	12	7.31	12	12									
School districts		439	(4)	430	430					8			1	
BRAXTON	22,579	416	18 42	352	347	3	2	1	4	53		1	5	
County	22,579	134	5.93	124	120	3	1		4			1	5	
Cities, towns, and villages	3,990	21	5.26	20	19		1	1						
School districts		261	(4)	208	208					53				
BROOKE	26,100	872	33.41	796	794	1	1	6	5	2	14	13	13	23
County	26,100	288	11.03	251	249	1	1		5	2	14	6	10	
Cities, towns, and villages	11,678	112	9.59	74	74			6				6	3	23
School districts		472	(4)	471	471							1		

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, AND SCHOOL DISTRICTS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
CABELL	95,100	$3,417	$35.93	$3,240	$3,201	$17	$22	$10	$33	$11	$2	$54	$60	$7
County	95,100	743	7.81	654	646	8			12			26	51	
Cities, towns, and villages	82,213	848	10.31	775	744	9	22	10	21		2	27	6	7
School districts		1,826	(4)	1,811	1,811					11		1	3	
CALHOUN	11,000	235	21.36	207	206	1				18		2	4	4
County	11,000	91	8.27	86	85	1						2	3	
Cities, towns, and villages	1,018	9	8.84	5	5									4
School districts		135	(4)	116	116					18			1	
CLAY	13,400	299	22.31	267	267				1	23	1	2	5	
County	13,400	110	8.21	104	104				1			2	3	
Cities, towns, and villages	444	3	6.76	2	2						1			
School districts		186	(4)	161	161					23			2	
DODDRIDGE	10,488	362	34.52	353	351	1	1		1			2	6	
County	10,488	191	18.21	183	181	1	1		1			2	5	
Cities, towns, and villages	984	7	7.11	7	7									
School districts		164	(4)	163	163								1	
FAYETTE	74,000	1,810	24.46	1,622	1,608	10	4	8	52	98	1	7	22	
County	74,000	638	8.62	558	557	10	1		45	2	1	7	15	
Cities, towns, and villages	11,436	89	7.78	73	70		3	8	7				1	
School districts		1,083	(4)	981	981					96			6	
GILMER	10,641	332	31.20	309	308		1		1	7	1	3	11	
County	10,641	164	15.41	146	145		1		1	2	1	5	11	
Cities, towns, and villages	1,098	6	5.46	6	6									
School districts		162	(4)	157	157					5				
GRANT	8,441	173	20.50	128	127	1		1		39		1	2	2
County	8,441	44	5.21	41	40	1						1	2	
Cities, towns, and villages	2,153	8	3.72	5	5			1						3
School districts		121	(4)	82	82					39				

GREENBRIER	37,500	1,021	27.23	860	852	4	4	5	7	91		9	10	39
County	37,500	336	8.96	316	311	4	1		5			6	9	
Cities, towns, and villages	10,250	115	11.22	66	63		3	5	2			2	1	39
School districts		570	(4)	478	478					91		1		
HAMPSHIRE	11,900	246	20.67	198	196	1	1		2	39		1	2	4
County	11,900	76	6.39	72	70	1	1		2			1	1	
Cities, towns, and villages	1,633	16	9.50	11	11								1	4
School districts		154	(4)	115	115					39				
HANCOCK	30,000	735	24.50	672	665	5	2	6	8	3	3	11	11	21
County	30,000	255	8.50	227	221	5	1		5	2	3	10	8	
Cities, towns, and villages	10,451	76	7.25	46	45		1	6	3					21
School districts		404	(4)	399	399					1		1	3	
HARDY	9,900	180	18.18	127	125	1	1		1	49			2	1
County	9,900	48	4.85	45	43	1	1		1				2	
Cities, towns, and villages	923	7	7.58	6	6									1
School districts		125	(4)	76	76					49				
HARRISON	79,200	3,134	39.57	2,741	2,711	13	17	40	17	24		38	53	221
County	79,200	1,076	13.59	1,016	999	13	4					28	32	
Cities, towns, and villages	39,775	690	17.35	377	364		13	40	17	10		9	16	221
School districts		1,368	(4)	1,348	1,348					14		1	5	
JACKSON	16,124	331	20.53	273	272	1			1	49		4	4	
County	16,124	120	7.44	112	111	1			1			4	3	
Cities, towns, and villages	1,858	7	3.77	7	7									
School districts		204	(4)	154	154					49			1	
JEFFERSON	15,800	352	22.28	331	326	1	4	2	5	1		7	6	
County	15,800	124	7.85	112	110	1	1		4			4	4	
Cities, towns, and villages	5,645	42	7.44	37	34		3	2	1			2		
School districts		186	(4)	182	182					1		1	2	
KANAWHA	164,200	5,445	33.16	5,123	5,071	23	29	13	46	40	10	93	105	15
County	164,200	1,619	9.86	1,480	1,463	16	1		17	2	10	40	70	
Cities, towns, and villages	81,889	1,056	12.90	953	918	7	28	13	29			33	13	15
School districts		2,770	(4)	2,690	2,690					38		20	22	
LEWIS	22,000	709	32.23	674	666	4	4		5	15	1	7	7	
County	22,000	317	14.41	303	298	4	1		2		1	4	7	
Cities, towns, and villages	9,545	44	4.61	39	36		3		3			2		
School districts		348	(4)	332	332					15		1		
LINCOLN	19,156	440	22.97	414	413	1			4	17		1	4	
County	19,156	206	10.75	197	196	1			4			1	4	
Cities, towns, and villages	844	5	5.92	5	5									
School districts		229	(4)	212	212					17				

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, AND SCHOOL DISTRICTS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
LOGAN	61,500	$1,375	$22.36	$1,284	$1,277	$4	$3	$2	$7	$39	$24	$12	$7	
County	61,500	530	8.62	483	479	4	1		4		24	11	7	
Cities, towns, and villages	5,231	63	12.04	58	56		2	2	3					
School districts		752	(4)	742	742					39		1		
MCDOWELL	94,200	2,468	26.09	2,334	2,321	5	8	15	13	12		22	16	$16
County	94,200	841	8.93	775	770	5			37			16	13	
Cities, towns, and villages	12,479	157	12.58	117	111		6	15	6			1	2	16
School districts		1,460	(4)	1,442	1,440		2			12		5	1	
MARION	68,700	2,587	37.66	2,339	2,316	11	12		13	3	1	37	52	163
County	68,700	886	12.90	820	806	11	4		8			33	23	
Cities, towns, and villages	33,030	465	14.08	297	288		9		4		1			163
School districts		1,236	(4)	1,222	1,222					3		2	9	
MARSHALL	40,900	1,055	25.79	993	983	5	5	12	8	2	2	7	23	8
County	40,900	376	9.19	349	342	5	2		6			5	12	
Cities, towns, and villages	26,434	177	6.70	152	149		3	12	2			2	1	8
School districts		502	(4)	492	492					2	2		6	
MASON	20,788	416	20.01	355	353	1	1	1	3	43		5	5	1
County	20,788	141	6.78	129	127	1	1		2			5	5	
Cities, towns, and villages	5,028	28	5.57	25	25			1	1					1
School districts		247	(4)	204	204					43				
MERCER	63,300	1,843	29.91	1,717	1,691	4	22	17	24	53		21	51	10
County	63,300	462	7.30	412	407	4	1		8			10	32	
Cities, towns, and villages	29,686	408	13.74	337	316		21	17	16			10	18	10
School districts		1,023	(4)	968	968					53		1	1	

MINERAL	20,100	492	24.48	417	411	2	4		9	13	2	7	17	5
County	20,100	146	7.26	124	121	2	1		1	6	2	4	9	
Cities, towns, and villages	10,760	128	11.90	85	82		3		1			1	3	5
School districts		218	(4)	208	208					7			5	
MINGO	40,400	1,372	33.96	1,265	1,259	2	4	3	14	9		11	9	61
County	40,400	492	12.18	466	463	2	1		9			9	8	
Cities, towns, and villages	12,032	204	16.95	132	129		3	3	5			2	1	61
School districts		676	(4)	667	667					9				
MONONGALIA	52,900	1,801	34.05	1,670	1,656	7	7	33	12	9	2	19	25	1
County	52,900	691	13.06	649	641	7	1		8	2	2	14	16	
Cities, towns, and villages	22,580	305	13.51	227	221		6	33	4			35	5	1
School districts		805	(4)	794	794					7			4	
MONROE	11,949	265	22.18	209	207	1	1			52		1	3	
County	11,949	77	6.44	73	71	1	1					1	3	
Cities, towns, and villages	719	3	4.17	3	3									
School districts		185	(4)	133	133					52				
MORGAN	8,400	223	26.55	212	210	1	1		1	5	1	2	1	1
County	8,400	85	10.12	80	78	1	1		1		1	2	1	
Cities, towns, and villages	1,820	11	6.04	10	10									1
School districts		127	(4)	122	122					5				
NICHOLAS	20,686	522	25.23	466	462	3	1		2	43		5	6	
County	20,686	211	10.20	199	195	3	1		2			4	6	
Cities, towns, and villages	6,256	29	4.64	29	29									
School districts		282	(4)	238	238					43		1		
OHIO	73,600	3,115	42.32	2,602	2,542	17	43	28	20	7	2	42	57	357
County	73,600	623	8.46	568	558	9	1		9			7	39	
Cities, towns, and villages	62,902	1,279	20.33	846	796	8	42	28	11		2	34	1	357
School districts		1,213	(4)	1,188	1,188					7		1	17	
PENDLETON	9,700	179	18.45	119	117	1	1			56		1	2	1
County	9,700	43	4.43	41	39	1	1					1	1	
Cities, towns, and villages	431	3	6.96	2	2									1
School districts		133	(4)	76	76					56			1	
PLEASANTS	6,545	212	32.39	194	192		2			7		3	4	4
County	6,545	88	13.45	82	81		1					3	3	
Cities, towns, and villages	2,182	22	10.08	18	17		1							4
School districts		102	(4)	94	94					7			1	
POCAHONTAS	14,555	405	27.83	333	329	2	2		1	29		3	28	11
County	14,555	137	9.41	103	100	2	1		1	2		3	28	
Cities, towns, and villages	3,012	21	6.97	10	9		1							11
School districts		247	(4)	220	220					27				

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, AND SCHOOL DISTRICTS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	TAXES				Special assessments	Fines, forfeits and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
PRESTON	29,200	$707	$24.21	$653	$648	$3	$2		$2	$31		$5	$9	$7
County	29,200	235	8.05	221	217	3	1		2	2		5	5	
Cities, towns, and villages	7,906	52	6.58	41	40		1						4	7
School districts	420	(4)		391	391					29				
PUTNAM	16,737	389	23.24	335	334	1			1	48		1	4	
County	16,737	148	8.84	142	141	1			1			1	4	
Cities, towns, and villages	1,903	5	2.63	5	5									
School districts	236	(4)		188	188					48				
RALEIGH	72,400	1,747	24.13	1,582	1,564	12	6	$7	16	111	$1	7	18	1
County	72,400	545	7.53	514	500	12	2		11	5	1	3	11	
Cities, towns, and villages	12,650	116	9.15	91	90		1			5		1	1	13
School districts	1,086	(4)		974	974					106			6	
RANDOLPH	25,049	647	25.83	506	499	2	5	3	7	87		7	9	32
County	25,049	172	6.87	132	119	2	1		3	6		3	8	
Cities, towns, and villages	9,289	102	10.96	61	59		2	3	2				1	32
School districts	373	(4)		293	291		2			79		1		
RITCHIE	15,594	500	32.06	474	470	3	1	3	1	2		1	6	10
County	15,594	216	13.85	205	201	3	1		1			4	6	
Cities, towns, and villages	4,095	37	9.04	24	24			3						10
School districts	217	(4)		245	245					2				
ROANE	19,478	525	26.95	500	495	2	3		5	11		3	8	
County	19,478	257	13.19	247	243	3	3		2			3	5	
Cities, towns, and villages	2,898	23	7.94	21	20		1		1				1	
School districts	215	(4)		232	232					11			2	
SUMMERS	20,700	518	25.02	457	451	2	2		5	65		7	6	
County	20,700	154	7.44	142	139	2	1		1			5	6	
Cities, towns, and villages	6,654	63	9.47	57	56		1		4			2		
School districts	301	(4)		235	236					65				

TAYLOR	19,200	557	29.01	483	477	3	3	2	2	1		3	26	40
County	19,200	187	9.74	176	173	3	1		2			3	6	
Cities, towns, and villages	8,354	127	15.20	65	63		2	2					20	29
School districts		243	(4)	242	242					1				
TUCKER	13,374	301	22.51	239	236	2	1		2	12		1	4	13
County	13,374	79	5.91	73	71	2			2			1	3	
Cities, towns, and villages	6,180	36	5.83	22	21		1						1	13
School districts		186	(4)	144	144					42				
TYLER	12,785	420	32.85	381	378	1	2		1	14		3	9	12
County	12,785	175	13.69	167	165	1	1		1			3	4	
Cities, towns, and villages	4,011	37	9.22	25	24		1							12
School districts		208	(4)	189	189					14			5	
UPSHUR	18,000	477	26.50	395	391	2	2	13	2	36		3	7	1
County	18,000	180	10.00	172	169	2	1					2	6	
Cities, towns, and villages	4,374	51	11.66	34	33		1	13	2			1		1
School districts		246	(4)	189	189					36			1	
WAYNE	32,100	966	30.09	906	904	2			6	31	5	6	9	3
County	32,100	376	11.71	352	350	2			5		5	6	8	
Cities, towns, and villages	6,153	51	8.25	47	47				1					3
School districts		539	(4)	507	507					31			1	
WEBSTER	14,700	284	19.32	233	231	1	1		2	44		1	4	
County	14,700	85	5.78	79	77	1	1		2			1	3	
Cities, towns, and villages	1,902	7	3.68	7	7									
School districts		192	(4)	147	147					44			1	
WETZEL	22,334	883	39.54	783	777	2	4	2	3	5	7	6	8	69
County	22,334	373	16.70	353	350	2	1		2		7	5	6	
Cities, towns, and villages	8,739	114	13.04	40	37		3	2	1			1	1	69
School districts		396	(4)	390	390					5			1	
WIRT	6,358	127	19.97	101	100	1				23		1	2	
County	6,358	47	7.39	44	43	1						1	2	
Cities, towns, and villages	716	2	2.79	2	2									
School districts		78	(4)	55	55					23				
WOOD	58,900	1,825	30.98	1,424	1,402	13	9	109	10	28	1	28	58	167
County	58,900	323	5.48	276	273	2	1		8	2	1	9	27	
Cities, towns, and villages	32,257	602	18.66	283	264	11	8	109	2			18	23	167
School districts		900	(4)	865	865					26		1	8	
WYOMING	21,900	791	36.12	751	747	3	1		10	18		2	3	7
County	21,900	342	15.62	328	325	3			9			2	3	
Cities, towns, and villages	2,818	24	8.52	16	15		1		1					7
School districts		425	(4)	407	407					18				

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Includes $417,797, inheritance taxes, and $1,136,959, other special taxes, for State purposes only.
[3] In the cities, towns, and villages of less than 30,000 population, poll tax is included with general property tax.
[4] Not computed.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1932

[Revenue receipts expressed in thousands]

CITY, TOWN, OR VILLAGE	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
Grand total	654,599	$8,153	$12.45	$5,558	$5,015	$535	$206	$347	$163	$10	36	$203	$125	$1,443
30,000 population and over	235,200	3,599	15.24	2,714	2,583	35	96	136	58		4	109	43	535
Huntington	79,400	818	10 30	758	727	9	22		20		2	25	6	7
Charleston	63,600	916	14.40	836	805	7	24		25			32	13	10
Wheeling	62,600	1,278	20.42	845	795	8	42	28	11		2	34	1	357
Parkersburg	30,600	587	19.18	275	256	11	8	105	2			18	23	161
8,000 to 30,000 population	148,839	2,110	14.18	1,427	1,372		55	98	56	10		64	26	429
Clarksburg	29,000	564	19.45	303	255		19	28	16	10		6	13	188
Fairmont	24,100	388	16.10	240	234		6		4					141
Bluefield	19,339	292	15.10	251	233		18	13	14			9	3	
Morgantown	16,900	275	16.27	199	193		6	32	4			35	5	
Martinsburg	15,300	179	11.70	120	115		5	4	7			7	1	40
Moundsville	15,000	87	5 80	73	71		2	12	1			1		
Beckley	10,200	98	9 61	83	80		3	6	4			4	1	
Williamson	9,900	186	18 79	121	119		2	3	3			1	1	57
Weston	9,100	41	4.51	37	34		3		3			1		
2,500 to 8,000 population	120,011	1,301	10 84	917	882		27	67	27			15	43	230
Grafton	7,737	125	16.16	63	61		2	2					20	10
Elkins	7,345	97	13.21	56	54		2		2			3	1	32
Princeton	6,955	81	11.65	64	62		2	4	1				12	
Hinton	6,654	63	9.47	57	56		1		4			2		
Wellsburg	6,275	63	9.85	57	57							2	1	2
Keyser	6,218	75	12.09	53	53								1	19
South Charleston	5,004	59	9.99	46	47		1	11	1			1		
Richwood	2,720	27	4.72	27	27									

Welch	5,376	84	15.63	65	62		3	14	3				2	
Follansbee	4,841	47	9.71	35	35			6				1	2	
Hollidays Cove	4,450	34	7.59	15	15			6	1					12
Logan	4,396	59	13.42	54	52		2	2	3					
Buckhannon	4,374	61	11.66	34	33		1	13	2			1		1
Dunbar	4,189	18	4.30	17	16		1		1					
Benwood	3,950	46	11.65	45	45								1	
McMechen	3,710	14	3.77	13	13				1					
Chester	3,701	24	6.48	23	22		1		1					
Kenova	3,680	36	9.78	35	35				1					
Point Pleasant	3,301	23	6.97	20	20			1	1					1
Mannington	3,261	34	10.43	25	24		1							9
St. Albans	3,254	28	8.60	26	25		1	1	1					
Sistersville	3,072	31	10.09	19	18		1							12
Salem	2,943	27	9.17	17	16		1					1	1	8
Montgomery	2,906	39	13.42	29	28		1	4	6					
New Martinsville	2,814	77	27.36	16	15		1							61
Shinnston	2,802	39	13.92	24	23		1					1	2	12
Less than 2,500 population	149,549	1,143	7.64	798	768		30	46	20		2	15	13	249

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. V.
[2] In the cities, towns, and villages of less than 30,000 population, poll tax is included with general property tax.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, AND SCHOOL DISTRICTS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
Grand total	$85,113	$48.47	[1] $53,922	$6,978	$3,860	$1,366	$5,631	$3,183	$26,920	$41	$172	$213	$916	$7,556	$22,717
State government	31,623	18.01	[1] 14,307	1,488	1,025	542	4,049	1,749	4,864	14	29	48		3,600	13,716
Counties	17,433	9.93	10,597	4,695	816	235	3,365	1,283		6	20	117		2,163	4,673
Cities, towns, and villages	8,192	12 51	4,962	795	2,025	529	1,277	151		21	123	48	915	926	1,387
School districts	27,865	(2)	24,056						21,056					867	2,941
BARBOUR	452	24.17	334	59	10	1	41	11	212				18	46	54
County	189	10.11	107	55	4	1	36	11						37	45
Cities, towns, and villages	40	10.26	15	4	6		5						15	4	3
School districts	223	(2)	212						212					5	7
BERKELEY	698	24.41	556	95	41	19	83	21	293	2	1	1	27	47	68
County	184	6.43	160	72	8	9	49	21				1		1	23
Cities, towns, and villages	153	12.00	103	23	33	10	34			2	1		27	10	34
School districts	326	(2)	293						293					37	6
BOONE	947	36.15	514	63	24	10	43	12	347			3		67	366
County	364	13.89	169	67	22	15	46	12				3		11	147
Cities, towns, and villages	10	6.09	7	2	2		3							1	1
School districts	573	(2)	347						347					6	224
BRAXTON	431	19.09	396	60	13	2	56	14	213			2		13	22
County	156	6.91	137	57	10	2	52	14				2		2	17
Cities, towns, and villages	17	4 26	16	3	5		4							1	
School districts	258	(2)	243						243					9	4
BROOKE	899	31.00	614	82	27	10	95	43	371			1	21	14	119
County	278	10.65	206	70	12	8	73	43						11	31
Cities, towns, and villages	103	8.82	57	13	13	2	22					1	21	26	9
School districts	428	(2)	351						351					31	49

CABELL	3,071	32.29	2,503	302	410	75	153	84	1,463			16	5	263	330
County	669	7.03	390	236	38	5	67	39				5		162	177
Cities, towns, and villages	790	9.61	650	66	372	70	86	45				11	5	90	45
School districts	1,612	(2)	1,463						1,463					71	78
CALHOUN	261	23.73	197	35	3		25	5	125			4	2	14	48
County	103	9.36	69	34	2		24	5				4		11	23
Cities, towns, and villages	17	16.70	3	1	1		1						2	1	11
School districts	141	(2)	125						125					2	14
CLAY	339	25.30	255	36	4	3	35	8	166					24	10
County	142	10.60	86	36	3	3	36	8						23	33
Cities, towns, and villages	4	9.01	3		1		2								1
School districts	193	(2)	166						166					1	26
DODDRIDGE	389	37.09	263	41	3	1	41	18	158			1		20	106
County	214	20.40	103	40	3	1	40	18				1		18	93
Cities, towns, and villages	4	4.07	2	1			1							2	
School districts	171	(2)	158						158						13
FAYETTE	1,807	24.42	1,352	192	59	14	88	15	951			3		132	324
County	639	8.64	351	171	47	13	72	15				3		105	183
Cities, towns, and villages	70	6.12	50	21	12	1	16							11	9
School districts	1,098	(2)	951						951					16	131
GILMER	326	30.64	270	41	2	6	52	6	163					24	32
County	146	13.72	104	40	1	6	51	6						23	19
Cities, towns, and villages	4	3.64	3	1	1		1							1	
School districts	176	(2)	163						163						13
GRANT	175	20.73	103	20	3		20	5	115				1	3	8
County	48	5.69	43	19	2		17	5						1	4
Cities, towns, and villages	6	2.79	5	1	1		3						1		
School districts	121	(2)	115						115					2	4
GREENBRIER	1,021	27.23	751	79	32	2	102	28	504			4	25	89	156
County	370	9.87	197	64	22	2	79	28				2		54	119
Cities, towns, and villages	99	9.66	50	15	10		23					2	25	15	9
School districts	552	(2)	504						504					20	28
HAMPSHIRE	319	26.81	219	34	4	2	26	7	146				3	6	91
County	83	6.97	62	32	3	2	18	7						1	20
Cities, towns, and villages	17	10.41	11	2	1		8						3	3	
School districts	219	(2)	146						146					2	71
HANCOCK	775	25.83	578	86	22	12	84	12	362				16	60	121
County	316	10.53	171	74	10	10	65	12						32	113
Cities, towns, and villages	73	6.96	45	12	12	2	19						16	11	1
School districts	386	(2)	362						362					17	7

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, AND SCHOOL DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
HARDY	$178	$17.08	$161	$21	$4	----	$17	$3	$116	----	----	----	$1	$3	$13
County	50	5.05	41	20	3	----	15	3	----	----	----	----	----	1	8
Cities, towns, and villages	9	9.75	4	1	1	----	2	----	----	----	----	----	1	1	3
School districts	119	(2)	116	----	----	----	----	----	116	----	----	----	----	1	2
HARRISON	2,623	33.12	2,026	266	145	$72	220	$0	1,210	$5	$11	$14	140	91	356
County	726	9.17	482	203	52	9	145	79	----	----	----	11	----	28	216
Cities, towns, and villages	695	15.21	334	63	113	63	72	1	----	3	14	3	140	50	51
School districts	1,202	(2)	1,210	----	----	----	----	----	1,210	----	----	----	----	13	89
JACKSON	322	19.97	278	40	5	----	34	4	194	----	----	1	----	16	28
County	111	6.88	80	39	4	----	32	4	----	----	----	1	----	12	19
Cities, towns, and villages	5	2.69	4	1	1	----	2	----	----	----	----	----	----	1	----
School districts	206	(2)	194	----	----	----	----	----	194	----	----	----	----	3	9
JEFFERSON	461	29.18	318	47	14	2	74	12	169	----	----	----	----	32	121
County	138	8.73	110	41	7	----	50	12	----	----	----	----	----	5	23
Cities, towns, and villages	56	9.02	39	6	7	2	24	----	----	----	----	----	----	15	72
School districts	267	(2)	169	----	----	----	----	----	169	----	----	----	----	12	26
KANAWHA	6,029	36.72	3,918	503	403	129	393	150	2,311	----	2	22	23	417	1,671
County	1,880	11.45	914	402	72	25	274	122	----	----	2	17	----	195	774
Cities, towns, and villages	911	11.12	693	106	331	104	119	28	----	----	----	5	23	82	157
School districts	3,238	(2)	2,311	----	----	----	----	----	2,311	----	----	----	----	140	740
LEWIS	606	31.64	379	50	25	4	124	36	309	1	----	4	----	37	80
County	307	13.95	238	74	13	4	102	36	----	1	----	4	----	36	33
Cities, towns, and villages	47	4.92	41	6	12	----	12	----	----	----	----	----	----	----	6
School districts	342	(2)	300	----	----	----	----	----	309	----	----	----	----	1	41

LINCOLN	415	21.66	352	62	7	2	49	4	227			1		38	27
County	167	8.72	121	61	6	2	47	4				1		34	12
Cities, towns, and villages	5	5 92	4	1	1		2							1	
School districts	243	(2)	227						227					1	15
LOGAN	1,324	21.53	1,074	188	68	7	107	29	668	1		6		142	109
County	506	8.23	346	179	39	3	90	29				6		90	79
Cities, towns, and villages	63	12.04	60	9	29	4	17			1				3	
School districts	755	(2)	668						668					49	30
MCDOWELL	2,356	25.33	1,857	218	143	20	196	49	1,218		13		19	174	226
County	826	8.77	544	198	107	13	165	48			13			81	201
Cities, towns, and villages	137	10.98	95	20	36	7	31	1					19	23	1
School districts	1,423	(2)	1,218						1,218					51	154
MARION	2,399	34.92	1,751	246	93	23	225	87	1,059	5	2	11	132	208	218
County	728	10.60	478	215	17	13	141	82				10		169	81
Cities, towns, and villages	425	12.87	214	31	76	10	84	5		5	2	1	132	61	18
School districts	1,246	(2)	1,059						1,059					78	119
MARSHALL	1,029	25.16	804	120	62	34	87	27	471	3			7	83	135
County	342	8 36	196	99	12	25	32	27		1				37	109
Cities, towns, and villages	171	6.47	137	21	50	9	55			2			7	27	
School districts	516	(2)	471						471					19	26
MASON	459	22.08	367	60	13		45	11	238				1	21	70
County	149	7 17	107	55	5		37	10						18	24
Cities, towns, and villages	24	4 77	22	5	8		8	1					1	1	
School districts	286	(2)	238						238					2	46
MERCER	2,137	33.76	1,465	214	149	31	123	57	883	3	2	3	3	157	512
County	761	12.02	327	174	32	2	61	53			2	3		70	384
Cities, towns, and villages	351	11 82	255	40	117	29	62	4		3			3	67	25
School districts	1,025	(2)	883						883					40	102
MINERAL	473	23.53	396	69	23	6	63	19	215		1		22	31	24
County	147	7.31	123	52	11	4	38	18						14	10
Cities, towns, and villages	103	9.57	58	17	12	2	25	1			1		22	13	10
School districts	223	(2)	215						215					4	4
MINGO	1,250	30.94	923	149	50	15	117	11	572	2	3	4	42	101	124
County	415	10.27	255	126	29	4	79	10			3	4		108	52
Cities, towns, and villages	172	14.30	96	23	21	11	38	1		2			42	29	5
School districts	663	(2)	572						572					24	67
MONONGALIA	1,746	33.01	1,360	201	69	25	218	133	710	1		3	1	226	159
County	655	12.38	477	166	22	14	176	96				3		124	37
Cities, towns, and villages	274	12.13	173	35	47	11	42	37		1			1	69	31
School districts	817	(2)	710						710					33	74

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, AND SCHOOL DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
MONROE	$265	$22.18	$236	$27	$3	----	$17	$5	$181	----	----	$3	----	$12	$17
County	71	5.94	52	26	2	----	16	5	----	----	----	3	----	6	13
Cities, towns, and villages	3	4.17	1	1	----	----	1	----	----	----	----	----	----	----	----
School districts	191	(2)	181	----	----	----	----	----	181	----	----	----	----	6	4
MORGAN	226	26.90	206	29	11	$3	33	8	117	----	----	----	----	9	11
County	94	11.19	79	27	8	2	34	8	----	----	----	----	----	7	8
Cities, towns, and villages	12	6.59	10	2	3	1	4	----	----	----	----	----	----	1	1
School districts	120	(2)	117	----	----	----	----	----	117	----	----	----	----	1	2
NICHOLAS	535	25.86	412	61	17	----	50	13	271	----	----	----	----	41	82
County	229	11.07	121	56	14	----	39	12	----	----	----	----	----	33	75
Cities, towns, and villages	26	4.16	20	5	3	----	11	1	----	----	----	----	----	6	7
School districts	280	(2)	271	----	----	----	----	----	271	----	----	----	----	2	7
OHIO	3,250	44.16	2,458	297	413	167	298	47	1,124	----	$95	17	$139	207	446
County	755	10.26	503	225	15	51	168	44	----	----	----	----	----	3	249
Cities, towns, and villages	1,233	19.60	831	72	398	116	130	3	----	----	95	17	159	172	91
School districts	1,262	(2)	1,124	----	----	----	----	----	1,124	----	----	----	----	32	106
PENDLETON	206	21.24	165	21	2	----	17	2	123	----	----	----	----	2	33
County	48	4.95	40	20	2	----	16	2	----	----	----	----	----	----	8
Cities, towns, and villages	2	4.64	2	1	----	----	1	----	----	----	----	----	----	----	----
School districts	156	(2)	123	----	----	----	----	----	123	----	----	----	----	2	31
PLEASANTS	265	40.49	155	28	3	----	25	6	93	----	----	----	$8	24	78
County	143	21.85	53	26	1	----	20	6	----	----	----	----	----	17	73
Cities, towns, and villages	21	9.62	9	2	2	----	5	----	----	----	----	----	8	4	----
School districts	101	(2)	93	----	----	----	----	----	93	----	----	----	----	3	5

POCAHONTAS	388	26.66	334	35	7		43	26	221			2	7	11	36
County	127	8.73	103	32	6		37	26				2		11	13
Cities, towns, and villages	17	5.64	10	3	1		6						7		
School districts	244	(2)	221						221						23
PRESTON	731	25.03	660	82	18	9	113	31	407				3	23	45
County	251	8.60	219	78	9	9	92	31						15	17
Cities, towns, and villages	50	6.32	34	4	9		21						3	7	6
School districts	430	(2)	407						407					1	22
PUTNAM	370	22.11	314	51	3		31	3	225			1		30	26
County	133	7.95	84	50	2		28	3				1		27	22
Cities, towns, and villages	5	2.63	5	1	1		3								
School districts	232	(2)	225						225					3	4
RALEIGH	1,812	25.03	1,283	143	56	21	112	21	930				6	153	370
County	505	6.98	298	130	31	21	95	21						98	109
Cities, towns, and villages	204	16.09	55	13	25		17						6	18	125
School districts	1,103	(2)	930						930					37	136
RANDOLPH	636	25.39	535	79	24	5	64	10	352		1		16	44	41
County	178	7.11	142	71	14		47	10						13	23
Cities, towns, and villages	77	8.29	41	8	10	5	17				1		16	13	7
School districts	381	(2)	352						352					18	11
RITCHIE	534	34.24	415	53	5	1	86	21	248			1	7	24	33
County	222	14.24	151	46	4	1	78	21				1		17	54
Cities, towns, and villages	53	12.94	16	7	1		8						7	5	25
School districts	259	(2)	248						248					2	9
ROANE	578	29.67	402	65	8		79	17	230			3		45	131
County	300	15.40	152	61	3		68	17				3		43	105
Cities, towns, and villages	21	7.25	20	4	5		11							1	
School districts	257	(2)	230						230					1	26
SUMMERS	476	23.00	423	58	28	7	48	11	271					36	17
County	130	6.28	105	49	9	1	35	11						18	7
Cities, towns, and villages	59	8.87	47	9	19	6	13							12	
School districts	287	(2)	271						271					6	10
TAYLOR	555	28.91	428	68	26	3	60	28	243				39	60	28
County	171	8.91	113	55	12		35	11						40	18
Cities, towns, and villages	131	15.68	72	13	14	3	25	17					39	12	8
School districts	253	(2)	243						243					8	2
TUCKER	299	22.36	273	35	7	2	26	9	192			2	12	3	11
County	70	5.23	60	30	4	1	14	9				2		3	7
Cities, towns, and villages	34	5.50	21	5	3	1	12						12		1
School districts	195	(2)	192						192						3

See *footnotes at end of table.*

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, AND SCHOOL DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments									Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
TYLER	$537	$42.00	$339	$48	$9	$6	$52	$12	$211			$1	$9	$29	$5,57
County	283	22.14	104	42	5	1	43	12				1		5	154
Cities, towns, and villages	35	8.73	24	6	4	5	9						9	3	
School districts	219	(2)	211						211					1	
UPSHUR	425	23.78	382	55	16		47	17	243			4	1	15	
County	134	7.44	103	49	4		23	17				4		14	
Cities, towns, and villages	46	10.52	36	6	12		18						1	1	
School districts	245	(2)	243						243					1	
WAYNE	1,197	37.29	706	120	39	2	77	21	443			1	3	114	
County	625	19.47	224	111	23	1	65	20				1		5	
Cities, towns, and villages	54	8.73	39	9	16	1	12	1					2	1	
School districts	518	(2)	443						443					11	
WEBSTER	293	19.93	268	46	3	4	19	12	182			2		4	
County	90	6.12	80	45	1	3	17	12				2		3	
Cities, towns, and villages	8	1.21	6	1	2	1	2							1	
School districts	195	(2)	182						182						
WETZEL	869	38.51	574	72	20		49	21	378			4	73	15	
County	359	16.07	167	61	10		71	21				4		7	
Cities, towns, and villages	112	12.82	19	11	10		28						73	2	
School districts	389	(2)	388						378					4	
WIRT	134	21.08	118	18	2		15	4	79					6	
County	51	8.02	57	18	1		14	4						6	
Cities, towns, and villages	2	2.79	2		1		1								
School districts	81	(2)	79						79						

Wood	2,472	41.64	1,405	191	164	66	117	49	862		86	13	58	103	847
County	306	6.77	257	125	28	13	39	14				5		17	240
Cities, towns, and villages	1,162	38.05	349	60	113	53	78	5			9	5	58	31	570
School districts	804	(1)	899	6	23				862					54	37
Wyoming	756	32.69	527	81	22	1	66	9	330			4	6	53	367
County	256	11.04	165	75	20	1	53	9				4		71	79
Cities, towns, and villages	24	8.82	12	3	2		7						6	3	
School districts	476	(1)	350						330					19	67

[1] Includes $467,722, payments for development and conservation of natural resources by State government.
[2] Not computed.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GOVERNMENTAL-COST PAYMENTS												
	Total	Per capita	Operation and maintenance of general departments									Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Libraries	Recreation	Miscellaneous			
Grand total	$8,192	$12.51	$4,962	$795	$2,018	$529	$1,277	$151	$21	$123	$45	$918	$926	$1,336
30,000 population and over	3,899	16.51	2,398	270	1,194	342	368	79		104	41	256	354	891
Huntington	771	9.71	635	63	365	70	81	45			11	5	86	45
Charleston	747	11.75	592	84	291	103	83	26			5	18	61	76
Wheeling	1,232	19.68	830	72	398	116	129	3		95	17	139	172	91
Parkersburg	1,149	37.55	341	51	140	53	75	5		9	8	94	35	679
8,000 to 30,000 population	2,008	13.49	1,125	195	413	131	302	46	20	17	1	290	289	304
Clarksburg	494	17.03	289	53	101	63	32		5	14	1	111	33	61
Fairmont	350	14.52	168	24	68	10	56	5	5	2		114	51	17
Bluefield	259	13.39	185	23	94	27	35	3	3				52	22
Morgantown	244	14.44	150	30	41	8	33	37	1				64	30
Martinsburg	188	12.29	103	23	33	10	34		2	1		27	19	39
Moundsville	87	5.80	62	7	24	2	27		2				25	
Beckley	186	18.24	44	9	23		12						17	125
Williamson	156	15.76	85	21	18	11	32	1	2			38	28	5
Weston	44	4.84	39	5	13		21							5
2,500 to 8,000 population	1,234	10.28	809	176	256	42	304	24	1	2	4	175	149	101
Grafton	129	16.67	70	13	14	3	23	17				39	12	8
Elkins	74	10.07	38	7	10	4	16			1		16	13	7
Princeton	65	9.35	54	12	21	2	18	1					9	2
Hinton	59	8.87	47	9	19	6	13						12	
Wellsburg	67	10.47	32	11	6	1	14					21	6	8
Keyser	61	9.76	34	10	8	1	13	1		1		10	9	8
South Charleston	86	14.57	45	10	19		15	1					10	31
Richwood	25	4.37	19	5	3		10	1					6	

Welch	69	12.83	55	9	20	5	21						13	1
Follansbee	35	7.23	24	8	7	1	7				1		10	1
Hollidays Cove	33	7.37	16	4	4	2	6					9	7	1
Logan	60	13.65	58	8	29	4	16		1				2	
Buckhannon	46	10.52	36	6	12		15					1	5	1
Dunbar	16	3.82	15	5	6		3	1						1
Benwood	45	11.39	45	9	16	7	13							
McMechen	13	3.50	12	2	5		5						1	
Chester	23	6.21	20	5	7		8						3	
Kenova	40	10.87	29	7	12		9	1					6	5
Point Pleasant	19	5.76	17	3	8		6					1	1	
Mannington	39	11.96	24	3	4		16				1	10	5	
St. Albans	27	8.30	21	2	10	1	8						4	2
Sistersville	30	9.77	20	5	2	5	8					9	1	
Salem	24	8.15	13	3	2		6				2	8	3	
Montgomery	35	12.04	26	13	5		8						2	7
New Martinsville	74	26.30	29	5	4		20					43	2	
Shinnston	40	14.28	10	2	3		4	1				8	4	18
Less than 2,500 population	1,051	7.03	630	154	155	14	303	2			2	197	131	90

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, AND SCHOOL DISTRICTS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	$163,543	$158,078	$119	$5,346	$151,594	$86.33
State government	89,620	86,070	----	3,550	86,394	49.20
Counties	38,777	37,948	----	829	34,245	19.50
Cities, towns, and villages	18,394	17,959	119	316	15,422	23.56
School districts	16,752	16,101	----	651	15,533	(1)
BARBOUR	726	719	----	7	629	33.64
County	607	605	----	2	519	27.75
Cities, towns, and villages	38	38	----	----	32	8.21
School districts	81	76	----	5	78	(1)
BERKELEY	903	901	----	2	794	27.76
County	----	----	----	----	----	----
Cities, towns, and villages	385	383	----	2	301	10.22
School districts	518	518	----	----	493	(1)
BOONE	1,370	1,325	----	45	1,283	48.97
County	996	982	----	14	917	35.00
Cities, towns, and villages	117	117	----	----	117	71.25
School districts	257	226	----	31	249	(1)
BRAXTON	206	171	----	35	199	8.41
County	35	----	----	35	35	1.55
Cities, towns, and villages	33	33	----	----	26	6.52
School districts	138	138	----	----	129	(1)
BROOKE	1,068	1,067	----	1	1,011	38.74
County	258	258	----	----	257	9.85
Cities, towns, and villages	219	218	----	1	204	17.47
School districts	591	591	----	----	550	(1)
CABELL	5,306	5,128	----	178	4,344	45.68
County	2,023	2,022	----	1	1,600	16.82
Cities, towns, and villages	1,983	1,968	----	15	1,444	17.56
School districts	1,300	1,138	----	162	1,300	(1)
CALHOUN	235	223	----	12	210	19.09
County	190	184	----	6	166	15.09
Cities, towns, and villages	16	16	----	----	16	15.72
School districts	29	23	----	6	28	(1)
CLAY	484	460	----	24	479	35.75
County	440	439	----	1	436	32.54
Cities, towns, and villages	10	9	----	1	10	22.52
School districts	34	12	----	22	33	(1)
DODDRIDGE	348	347	----	1	341	32.51
County	298	297	----	1	294	28.03
Cities, towns, and villages	50	50	----	----	47	47.76
School districts	----	----	----	----	----	----
FAYETTE	2,498	2,351	----	147	2,402	32.46
County	1,932	1,814	----	118	1,883	25.45
Cities, towns, and villages	208	208	----	----	190	16.61
School districts	358	329	----	29	329	(1)
GILMER	508	503	----	5	457	42.95
County	488	483	----	5	438	41.16
Cities, towns, and villages	14	14	----	----	14	12.75
School districts	6	6	----	----	5	(1)
GRANT	42	34	----	8	38	4.50
County	----	----	----	----	----	----
Cities, towns, and villages	13	12	----	1	9	4.18
School districts	29	22	----	7	29	(1)
GREENBRIER	1,500	1,483	----	16	1,361	30.29
County	921	919	----	2	864	23.04
Cities, towns, and villages	252	248	----	4	224	21.85
School districts	336	326	----	10	273	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, AND SCHOOL DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
HAMPSHIRE	$118	$109	----	$9	$114	$9.58
County	15	12	----	3	14	1.18
Cities, towns, and villages	49	47	----	2	48	29.39
School districts	54	50	----	4	52	(1)
HANCOCK	1,340	1,335	----	5	1,076	35.87
County	854	852	----	2	636	21.20
Cities, towns, and villages	208	205	----	3	200	19.08
School districts	278	278	----	----	240	(1)
HARDY	55	36	----	19	49	4.95
County	17	14	----	3	15	1.52
Cities, towns, and villages	14	13	----	1	14	15.17
School districts	24	9	----	15	20	(1)
HARRISON	1,633	1,624	----	9	1,579	19.94
County	522	521	----	1	490	6.19
Cities, towns, and villages	915	908	----	7	898	22.68
School districts	196	195	----	1	191	(1)
JACKSON	273	270	----	3	192	11.91
County	205	204	----	1	133	8.25
Cities, towns, and villages	17	17	----	----	11	5.02
School districts	51	49	----	2	48	(1)
JEFFERSON	439	428	----	11	437	27.66
County	94	92	----	2	94	5.95
Cities, towns, and villages	87	78	----	9	87	16.41
School districts	258	258	----	----	256	(1)
KANAWHA	8,395	8,315	----	80	6,743	41.07
County	3,849	3,847	----	2	3,113	18.96
Cities, towns, and villages	1,515	1,450	----	65	898	10.07
School districts	3,031	3,018	----	13	2,732	(1)
LEWIS	642	627	----	15	584	26.55
County	601	598	----	3	559	25.41
Cities, towns, and villages	16	4	----	12	16	1.68
School districts	25	25	----	----	9	(1)
LINCOLN	584	521	----	63	577	30.12
County	547	495	----	52	547	28.56
Cities, towns, and villages	10	10	----	----	10	11.85
School districts	27	16	----	11	20	(1)
LOGAN	2,487	2,353	----	134	2,003	32.57
County	1,511	1,438	----	73	1,116	18.15
Cities, towns, and villages	41	39	----	2	26	4.07
School districts	935	876	----	59	861	(1)
MCDOWELL	2,694	2,677	----	17	2,304	24.46
County	1,500	1,498	----	2	1,345	14.28
Cities, towns, and villages	344	344	----	----	228	18.27
School districts	850	835	----	15	731	(1)
MARION	5,610	5,521	----	89	4,704	69.78
County	2,938	2,871	----	67	2,173	31.63
Cities, towns, and villages	1,265	1,243	----	22	1,268	38.09
School districts	1,407	1,407	----	----	1,363	(1)
MARSHALL	1,118	1,115	----	3	1,067	26.09
County	623	622	----	1	592	14.47
Cities, towns, and villages	61	59	----	2	41	1.55
School districts	434	434	----	----	434	(1)
MASON	418	404	----	14	351	16.88
County	334	322	----	12	278	13.37
Cities, towns, and villages	21	19	----	2	10	1.99
School districts	63	63	----	----	63	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, AND SCHOOL DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
MERCER	$2,656	$2,635	----	$21	$2,523	$39.86
County	938	920	----	18	927	14.64
Cities, towns, and villages	1,090	1,089	----	1	989	33.32
School districts	628	626	----	2	607	(1)
MINERAL	558	539	----	19	498	24.78
County	260	243	----	17	231	11.49
Cities, towns, and villages	232	230	----	2	228	21.19
School districts	66	66	----	----	39	(1)
MINGO	2,934	2,881	----	53	2,759	68.29
County	1,965	1,928	----	37	1,809	44.78
Cities, towns, and villages	550	534	----	16	547	45.46
School districts	419	419	----	----	403	(1)
MONONGALIA	4,131	4,126	----	5	3,863	73.02
County	2,210	2,209	----	1	1,979	37.41
Cities, towns, and villages	1,243	1,242	----	1	1,230	54.47
School districts	678	675	----	3	654	(1)
MONROE	230	214	----	16	215	17.99
County	121	108	----	13	107	8.95
Cities, towns, and villages	1	1	----	----	1	1.39
School districts	108	105	----	3	107	(1)
MORGAN	145	144	----	1	142	16.90
County	131	130	----	1	130	15.48
Cities, towns, and villages	6	6	----	----	6	3.30
School districts	8	8	----	----	6	(1)
NICHOLAS	738	690	----	48	651	31.47
County	639	595	----	44	569	27.51
Cities, towns, and villages	84	80	----	4	82	13.11
School districts	15	15	----	----	----	----
OHIO	3,774	3,654	$119	1	3,290	44.78
County	1	----	----	1	1	.01
Cities, towns, and villages	3,289	3,170	119	----	2,839	45.13
School districts	484	484	----	----	456	(1)
PENDLETON	47	36	----	11	44	4.54
County	11	----	----	11	11	1.13
Cities, towns, and villages	----	----	----	----	----	----
School districts	36	36	----	----	33	(1)
PLEASANTS	320	296	----	24	270	41.25
County	251	227	----	24	208	31.78
Cities, towns, and villages	39	39	----	----	37	16.96
School districts	30	30	----	----	25	(1)
POCAHONTAS	259	222	----	37	251	17.24
County	211	207	----	4	203	13.95
Cities, towns, and villages	15	15	----	----	15	4.98
School districts	33	----	----	33	33	(1)
PRESTON	404	400	----	4	370	12.67
County	274	270	----	4	256	8.77
Cities, towns, and villages	120	120	----	----	109	13.79
School districts	10	10	----	----	5	(1)
PUTNAM	515	504	----	11	447	26.71
County	482	471	----	11	417	24.91
Cities, towns, and villages	----	----	----	----	----	----
School districts	33	33	----	----	30	(1)
RALEIGH	2,808	2,692	----	116	2,650	36.73
County	1,734	1,693	----	41	1,627	22.47
Cities, towns, and villages	399	397	----	2	358	28.23
School districts	675	602	----	73	674	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, AND SCHOOL DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
RANDOLPH	$682	$681		$1	$577	$23.03
County	213	213			193	7.70
Cities, towns, and villages	119	119			98	10.55
School districts	320	319		1	286	(1)
RITCHIE	453	448		5	446	28.60
County	295	295			295	18.92
Cities, towns, and villages	132	131		1	131	31.99
School districts	26	22		4	20	(1)
ROANE	779	777		2	714	36.66
County	742	741		1	698	35.84
Cities, towns, and villages	17	16		1		
School districts	20	20			16	(1)
SUMMERS	590	561		20	526	25.41
County	285	266		19	236	11.40
Cities, towns, and villages	204	204			196	20.46
School districts	101	91		10	94	(1)
TAYLOR	1,122	1,120		2	1,095	57.03
County	764	762		2	764	39.79
Cities, towns, and villages	203	203			187	22.38
School districts	155	155			144	(1)
TUCKER	55	51		4	50	3.74
County	43	42		1	43	3.22
Cities, towns, and villages						
School districts	12	9		3	7	(1)
TYLER	574	567		7	510	30.89
County	481	477		4	432	33.79
Cities, towns, and villages	46	46			39	9.72
School districts	47	44		3	39	(1)
UPSHUR	299	282		17	270	15.00
County	181	166		15	155	8.01
Cities, towns, and villages	109	109			109	24.92
School districts	9	7		2	6	(1)
WAYNE	2,096	2,010		86	2,015	62.77
County	1,697	1,616		81	1,634	50.90
Cities, towns, and villages	123	122		1	116	18.76
School districts	276	272		4	265	(1)
WEBSTER	80	52		28	76	5.17
County	22			22	22	1.50
Cities, towns, and villages	51	49		2	51	26.81
School districts	7	3		4	3	(1)
WETZEL	1,654	1,640		14	1,516	67.88
County	1,421	1,418		3	1,302	58.30
Cities, towns, and villages	134	134			115	13.16
School districts	99	88		11	99	(1)
WIRT	111	104		7	108	16.99
County	101	102		2	103	16.20
Cities, towns, and villages						
School districts	7	2		5	5	(1)
WOOD	3,437	3,239		198	2,594	44.01
County	456	453		3	454	7.71
Cities, towns, and villages	2,191	2,057		134	1,484	40.01
School districts	790	729		61	656	(1)
WYOMING	1,463	1,386		77	1,306	59.03
County	1,017	977		40	925	42.24
Cities, towns, and villages	96	96			76	26.97
School districts	350	313		37	305	(1)

[1] Not computed.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	**$18,394**	**$17,959**	**$119**	**$316**	**$15,422**	**$23.56**
30,000 population and over	8,403	8,161	119	213	6,217	26 32
Huntington	1,941	1,926		15	1,409	17.75
Charleston	1,096	1,032		64	508	7.99
Wheeling	3,289	3,170	119		2,839	45 35
Parkersburg	2,167	2,033		134	1,461	47.75
8,000 to 30,000 population	5,075	5,020		55	4,849	32.58
Clarksburg	655	655			655	22.89
Fairmont	1,084	1,064		20	1,084	44.98
Bluefield	853	853			758	39.20
Morgantown	1,168	1,168			1,162	68.76
Martinsburg	385	383		2	301	19.67
Moundsville	2			2	2	.13
Beckley	380	378		2	342	33 53
Williamson	536	519		17	533	53.84
Weston	12			12	12	1.32
2,500 to 8,000 population	2,396	2,385		11	2,124	17.70
Grafton	203	203			187	24 17
Elkins	110	110			91	12 39
Princeton	148	148			148	21.28
Hinton	204	204			195	29.31
Wellsburg	59	58		1	51	7 97
Keyser	173	172		1	170	27.21
South Charleston	232	231		1	210	35 57
Richwood	84	80		4	82	14.34
Welch	199	199			91	16.93
Follansbee	161	161			154	31.81
Hollidays Cove	132	131		1	131	20.24
Logan	21	20		1	6	1.30
Buckhannon	109	109			109	24.92
Dunbar						
Benwood						
McMechen	9	9			6	1.62
Chester	43	43			38	10.27
Kenova	78	78			72	19.57
Point Pleasant	21	19		2	10	3.03
Mannington	90	90			86	26.37
St. Albans	75	75			68	20.90
Sistersville	29	29			29	9.44
Salem	56	56			39	13.25
Montgomery	52	52			43	14.80
New Martinsville	48	48			48	17.06
Shinnston	60	60			60	21.41
Less than 2,500 population	2,430	2,393		37	2,232	14.92

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, AND SCHOOL DISTRICTS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Grand total	$151,694	$70,512	$11,195	$86.38	$46.58	$8.57
State government	86,394	21,181	(1)	49.20	15.97	
Counties	31,245	24,859	2,443	19.50	16.24	1.87
Cities, towns, and villages	15,422	10,699	7,214	23.56	20.53	19.31
School districts	15,533	10,773	[2] 1,508	(3)	(3)	(3)
Barbour	629	235	39	33.64	12.61	2.35
Berkeley	794	614	273	27.76	24.36	11.97
Boone	1,283	549		48.97	33.09	.03
Braxton	190	214	77	8.41	8.83	3.16
Brooke	1,011	1,161	263	38.74	64.77	21.31
Cabell	4,344	3,432	1,116	45.68	48.58	21.33
Calhoun	210	17	1	19.09	1.61	.05
Clay	479	36	54	35.75	3.04	4.96
Doddridge	341	443	2	32.51	36.97	.13
Fayette	2,402	1,600	127	32.46	25.58	2.18
Gilmer	457	20	2	42.95	1.87	.14
Grant	38	50	15	4.50	5.37	1.87
Greenbrier	1,361	688	81	36.29	25.86	3.09
Hampshire	114	57	17	9.58	4.89	1.48
Hancock	1,076	763	221	35.87	34.02	18.86
Hardy	49	93	35	4.95	9.61	3.72
Harrison	1,579	2,180	883	19.94	26.72	16.03
Jackson	192	497	29	11.91	26.64	1.40
Jefferson	437	205	113	27.66	13.05	7.11
Kanawha	6,713	3,649	1,088	41.07	28.18	12.06
Lewis	584	406	75	26.55	19.31	4.01
Lincoln	577	608	3	30.12	31.37	.14
Logan	2,003	1,772	28	32.57	37.05	1.63
McDowell	2,304	2,505	129	24.46	34.71	2.25
Marion	4,794	3,828	1,462	69.78	66.46	31.67
Marshall	1,067	1,205	321	26.09	35.41	9.34
Mason	351	385	49	16.88	17.92	2.11
Mercer	2,523	1,547	520	30.86	29.50	11.99
Mineral	408	552	147	24.78	26.70	8.19
Mingo	2,759	1,439	138	68.29	51.11	6.25
Monongalia	3,863	1,572	278	73.02	43.66	10.68
Monroe	215	200	20	17.99	15.23	1.54
Morgan	142	171	4	16.90	20.14	.52
Nicholas	651	156	9	31.47	7.25	.46
Ohio	3,296	2,536	1,270	44.78	39.47	20.93
Pendleton	44	12		4.54	1.23	.05
Pleasants	270	146	20	41.25	19.82	2.47
Pocahontas	251	286	15	17.24	19.01	.88
Preston	370	506	79	12.67	17.81	2.87
Putnam	447	302	15	26.71	20.65	.79
Raleigh	2,059	1,434	61	36.73	24.22	2.05
Randolph	577	670	203	23.03	24.79	7.07
Ritchie	446	284	31	28.60	17.21	1.76
Roane	714	560	40	36.66	27.83	1.81
Summers	526	440	106	25.41	22.81	5.53
Taylor	1,095	847	242	57.03	43.85	14.21
Tucker	59	208	87	3.74	17.75	4.26
Tyler	510	339	414	39.89	23.91	25.53
Upshur	270	234	77	15.60	12.90	4.49
Wayne	2,015	1,170	63	62.77	41.12	2.61
Webster	70	213	18	5.17	17.60	1.86
Wetzel	1,516	778	48	67.88	33.72	1.97
Wirt	108	19	62	16.99	2.47	6.88
Wood	2,504	1,992	723	44.04	45.89	18.46
Wyoming	1,306	596	2	59.63	36.35	.18

[1] No State indebtedness reported; the Virginia-West Virginia debt settlement was not made until 1919.
[2] Includes only the debt of school districts outside of cities, towns, and villages having a population of 2,500 and over. Debt on account of schools in cities, towns, and villages with a population of 2,500 and over is included with city, town, or village liabilities.
[3] Not computed.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX						PER CAPITA ASSESSED VALUATION		
	1932				1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property	Other property					
State total	$1,877,968	$1,010,284	$295,316	$571,868	$2,092,557	$1,168,013	$1,069.46	$1,382.43	$894.11
Barbour	15,623	9,437	1,961	4,225	24,437	16,676	835.45	1,314.74	1,016.94
Berkeley	29,220	16,351	5,828	7,041	29,318	20,703	1,021.68	1,162.83	907.17
Boone	25,839	11,849	5,847	8,143	29,343	10,089	986.22	1,767.33	915.10
Braxton	15,798	7,668	2,386	5,744	20,402	13,080	699.68	842.48	561.54
Brooke	41,523	29,698	4,542	7,283	30,800	16,245	1,590.92	1,718.16	1,314.51
Cabell	125,904	82,431	17,898	25,575	133,281	39,532	1,323.91	1,886.36	755.16
Calhoun	9,561	3,232	2,511	3,818	8,344	4,238	869.18	812.60	365.95
Clay	11,350	4,798	3,109	3,443	10,526	5,605	847.01	891.30	515.23
Doddridge	19,570	6,128	3,144	10,298	25,776	18,131	1,865.94	2,152.28	1,430.82
Fayette	51,646	18,167	7,037	26,442	54,365	33,275	697.92	869.01	570.05
Gilmer	12,402	4,958	2,245	5,199	18,285	7,716	1,165.49	1,714.05	678.06
Grant	6,025	3,666	1,644	715	7,862	6,088	713.78	816.32	758.96
Greenbrier	22,467	8,632	4,117	9,718	29,010	17,809	599.12	1,090.31	680.20
Hampshire	9,700	4,080	1,841	3,779	9,388	6,916	815.13	801.12	591.45
Hancock	26,799	18,329	3,871	3,599	21,952	11,827	859.97	978.08	1,011.57
Hardy	5,340	3,181	1,729	430	6,817	5,267	530.39	701.73	566.67
Harrison	108,055	65,350	16,982	25,723	141,586	72,910	1,364.33	1,735.27	1,323.13
Jackson	11,027	5,881	1,551	3,595	14,194	9,214	683.89	760.75	430.67
Jefferson	19,964	10,202	4,111	5,651	21,912	15,103	1,203.51	1,395.02	956.18
Kanawha	203,144	117,107	27,154	58,883	191,022	61,751	1,237.17	1,475.24	681.95
Lewis	31,006	13,904	5,097	12,005	41,119	24,194	1,409.36	1,956.73	1,293.57
Lincoln	18,438	6,872	3,219	8,347	20,938	13,393	962.52	1,080.52	605.07
Logan	41,740	21,393	6,111	14,236	39,703	12,959	678.70	820.96	765.91
McDowell	74,865	39,901	9,030	25,934	80,503	43,046	794.75	1,089.20	751.06
Marion	86,338	52,746	11,614	21,978	108,508	63,356	1,256.74	1,883.70	1,372.49
Marshall	49,624	26,580	8,426	14,618	55,558	40,138	1,213.30	1,633.38	1,169.56
Mason	17,333	9,055	2,179	6,099	19,618	13,013	833.89	914.21	565.30
Mercer	55,012	22,350	8,885	23,777	60,718	33,056	869.07	1,157.88	702.42
Mineral	21,717	10,441	2,891	8,385	22,699	14,912	1,080.46	1,098.30	832.82
Mingo	30,761	13,522	3,413	22,826	42,810	21,488	984.18	1,520.78	974.42
Monongalia	77,746	47,715	11,062	18,939	98,838	49,451	1,469.68	2,744.90	1,808.24
Monroe	8,418	5,453	1,515	1,450	11,476	6,784	704.49	871.82	519.67
Morgan	14,556	3,889	1,456	9,211	14,876	10,458	1,732.86	1,752.61	1,302.64
Nicholas	17,554	12,087	3,280	2,187	19,793	13,135	848.59	920.87	665.30
Ohio	107,818	69,663	23,547	14,608	125,134	81,899	1,464.92	1,947.25	1,399.30
Pendleton	4,534	3,290	1,230	14	6,374	4,421	467.42	655.12	469.94
Pleasants	8,396	3,536	2,284	2,576	10,789	7,517	1,282.81	1,462.16	931.07
Pocahontas	12,762	6,650	2,709	3,403	17,708	14,241	876.81	1,175.04	850.60
Preston	27,355	14,011	3,956	9,388	36,164	23,125	936.82	1,272.38	810.46
Putnam	14,915	6,462	2,188	6,265	14,461	8,924	891.14	824.88	469.83
Raleigh	45,971	27,557	6,635	11,779	52,679	21,976	634.96	1,125.11	731.51
Randolph	19,937	10,717	3,909	5,311	25,169	22,497	795.92	932.07	782.74
Ritchie	23,625	9,584	5,170	8,871	28,331	17,794	1,515.01	1,710.41	995.17
Roane	24,138	7,830	4,914	11,364	26,067	17,353	1,239.24	1,295.01	785.49
Summers	16,742	6,791	1,594	8,357	16,287	9,418	808.79	845.44	492.60
Taylor	21,981	10,996	3,331	7,654	24,396	18,740	1,144.84	1,263.72	1,098.23
Tucker	9,237	5,819	1,481	1,937	12,901	13,767	690.67	768.30	675.56
Tyler	14,063	4,965	4,095	5,003	21,529	18,630	1,099.96	1,517.60	1,149.20
Upshur	14,757	9,788	2,515	2,454	20,415	12,607	819.83	1,123.88	730.63
Wayne	37,665	11,080	2,474	24,111	32,926	17,093	1,173.36	1,242.01	705.47
Webster	9,957	5,792	2,254	1,911	12,726	7,417	977.35	1,056.53	740.91
Wetzel	28,798	8,280	4,901	15,527	39,106	34,256	1,289.42	1,695.18	1,417.24
Wirt	5,011	3,429	1,180	402	6,935	3,701	788.14	920.21	409.45
Wood	76,365	49,015	15,106	12,244	70,095	46,352	1,296.52	1,614.56	1,183.87
Wyoming	29,876	17,946	1,607	10,323	26,558	11,034	1,364.20	1,619.31	999.13

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, TOWNS, AND VILLAGES, AND SCHOOL DISTRICTS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX							AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1932					1922	1912	1932	1922	1912
	Total	State	County	Cities, towns, and villages	School districts					
State total	$50,657	$3,508	$15,193	$5,788	$26,108	$38,435	$10,026	$2 70	$1.84	$0.86
Barbour	394	30	163	15	186	336	137	2.52	1.37	.82
Berkeley	664	56	156	116	336	520	162	2.27	1.77	.78
Boone	780	49	265	12	454	442	72	3 02	1.51	.71
Braxton	392	30	123	23	216	291	111	2.48	1.43	.81
Brooke	915	79	270	95	471	528	167	2.20	1.71	1.03
Cabell	3,035	239	498	797	1,501	2,239	455	2.41	1.68	1.15
Calhoun	233	18	85	5	125	157	38	2.44	1.88	.90
Clay	279	22	112	3	142	146	57	2 46	1.39	1.02
Doddridge	392	37	178	10	167	357	105	2.00	1.39	.58
Fayette	1,691	98	531	67	995	1,267	282	3.27	2 33	.85
Gilmer	356	24	136	5	191	290	61	2.87	1.59	.79
Grant	115	11	43	7	84	125	50	2.41	1.59	.82
Greenbrier	823	43	264	47	469	501	174	3.66	1.73	.98
Hampshire	218	19	69	10	120	176	52	2.25	1.87	.75
Hancock	757	49	236	49	423	438	95	2.93	2.00	.80
Hardy	126	10	37	6	73	122	45	2.36	1.79	.85
Harrison	2,499	205	595	375	1,324	2,552	623	2.31	1.80	.85
Jackson	287	21	104	10	152	290	85	2.60	2.09	.92
Jefferson	360	38	115	20	178	289	135	1.80	1 32	.80
Kanawha	5,387	386	1,344	822	2,835	3.753	659	2.65	1.96	1.07
Lewis	732	50	303	41	329	563	159	2.36	1.37	.66
Lincoln	490	35	195	5	255	374	119	2.66	1.79	.89
Logan	1,360	79	472	59	750	877	109	3 26	2.21	.84
McDowell	2,451	142	782	109	1,418	1,889	339	3.27	2.35	.79
Marion	2,483	164	786	334	1,199	2,177	530	2.88	2.01	.84
Marshall	1,140	94	367	165	523	916	341	2.32	1.65	.85
Mason	457	33	159	24	241	325	112	2.64	1.66	.86
Mercer	1,822	101	412	326	980	1,302	332	3.31	2.14	1.00
Mineral	495	41	137	79	238	384	127	2.28	1.69	.85
Mingo	1,423	76	470	136	732	878	188	3.58	2.05	.87
Monongalia	1,823	148	665	249	761	1,484	343	2.34	1.50	.69
Monroe	220	16	70	10	133	195	56	2.72	1.70	.83
Morgan	262	28	96	10	128	219	78	1.80	1.47	.75
Nicholas	490	33	194	36	227	389	111	2.79	1.97	.85
Ohio	3,086	205	776	804	1,301	2,410	786	2 86	1.93	.93
Pendleton	130	9	32	2	87	99	38	2.87	1.55	.86
Pleasants	211	16	79	18	98	188	56	2.51	1.74	.74
Pocahontas	339	24	110	10	195	323	108	2.66	1.82	.76
Preston	733	52	225	44	412	748	203	2 68	2.07	.88
Putnam	390	28	159	5	198	233	76	2.61	1.61	.85
Raleigh	1,699	87	510	87	1,015	1,019	154	3.70	1.93	.70
Randolph	552	38	158	52	304	484	188	2.77	1.92	.84
Ritchie	514	45	184	27	258	529	129	2.18	1.87	.72
Roane	553	40	253	20	234	391	115	2.29	1.50	.66
Summers	496	31	141	53	271	360	89	2.96	2.21	.94
Taylor	536	42	171	63	260	528	150	2.44	2.16	.80
Tucker	271	17	75	19	160	298	125	2.93	2.31	.91
Tyler	406	27	156	34	189	389	180	2.89	1.81	.97
Upshur	407	28	151	32	193	398	104	2.76	1.95	.82
Wayne	1,092	71	409	77	535	590	167	2.90	1.79	.98
Webster	219	10	71	9	150	226	69	2.50	1.78	.93
Wetzel	801	55	364	38	404	709	234	2.99	1.81	.68
Wirt	112	10	43	2	57	130	39	2.24	1.87	1.05
Wood	1,949	145	308	274	922	1,950	430	2.16	1.50	.93
Wyoming	972	57	374	32	509	536	77	3.25	2.02	.70

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Wisconsin relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 71 counties, the 504 cities and villages, the 7,367 school districts, the 1,280 towns, and the 132 drainage districts, or a total of 9,355 political units that have power to levy taxes or incur debt.

The data for Wisconsin were compiled principally from reports on file in the office of the Wisconsin Tax Commission, Madison, Wis.

Fiscal year.—For Wisconsin the fiscal year reported for the State government is that ending June 30, 1932, while the statistics for the counties, the cities and villages, the school districts, the towns, and the drainage districts are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Wisconsin on January 1, 1932, was 2,970,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1932.—The following statement discloses that for Wisconsin the aggregate of governmental costs, including those for capital outlays, is in excess of the revenue receipts. This excess of governmental costs over revenue receipts was 12.1 percent for the State, 11.6 percent for the counties, and 1.5 percent for the cities and villages. For the school districts, for towns, and for drainage districts, the revenue receipts were in excess of governmental costs, the percent of excess being 0.5 for the school districts, 21 for the towns and 106.1 for the drainage districts.

Although the aggregate of governmental costs, including those for capital outlays, is $13,037,671 more than the revenue receipts, the revenue receipts exceed governmental costs, exclusive of capital outlays, by $60,390,729.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING-FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Percent of total	Total	Percent of total	Total	Percent of total	Total	Percent of total
TOTAL	$256,456,747	100.0	$269,494,418	100.0	$205,234,228	100.0	$121,591,629	100.0
State government	65,016,140	25.4	72,869,682	27.0	1,183,700	0.6	8,270,183	6.8
Counties	55,929,781	21.8	62,432,598	23.2	80,857,361	39.4	29,552,297	24.3
Cities and villages	98,795,144	38.5	100,316,079	37.2	108,563,271	52.9	62,662,177	51.5
School districts [1]	21,317,313	8.3	21,204,748	7.9	10,618,577	5.2	11,445,248	9.4
Towns	15,232,002	5.9	12,590,579	4.7	1,860,822	0.9	9,661,774	7.9
Drainage districts	166,367	0.1	80,732	(2)	2,150,494	1.0		

[1] Exclusive of schools under supervision of the city, data for which are included with data for cities and villages.

[2] Less than one-tenth of 1 percent.

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Wisconsin and all subdivisions of the State amounted to $256,456,747, or an average of $86.35 for each person in the State. Of this amount $65,016,140 was for the State; $55,929,781 for the counties; $98,795,144 for the cities and villages; $21,317,313 for the school districts; $15,232,002 for the towns; and $166,367 for the drainage districts. The revenues collected include $125,709,871, general property taxes; $21,031,290, special taxes; $33,428,690, licenses and permits; $6,174,473, special assessments; $31,724,101, subventions, donations, and pension assessments; $3,626,215, interest, rents, and highway privileges; $12,513,908, earnings of public service enterprises; $20,565,761, earnings of general departments; and $782,438, fines, forfeits, and escheats. Of the $31,724,101 classified as subventions, donations, and pension assessments, $5,421,270 represents subventions by the Federal Government to the State, principally for highways. The schools of Wisconsin are organized as the district school and the city school. Data for the city school plan are included with the data for cities and villages in the general tables of this report.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities and villages having a population of 2,500 and over.

General property taxes of the State, the counties, and the cities and villages having a population of 2,500 and over amounted to $25,857,000 in 1912, $70,630,000 in 1922, and $98,642,989 in 1932, this being an increase of 39.7 percent from 1922 to 1932, and of 281.5 percent from 1912 to 1932. Special taxes amounted to $1,004,000 in 1912, $10,324,000 in 1922, and $20,730,439 in 1932. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to $4,116,000 in 1912, $6,399,000 in 1922, and $33,038,372 in 1932. Special assessments amounted to $1,431,000 in 1912, $3,136,000 in 1922, and $5,621,387 in 1932.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Wisconsin and all subdivisions of the State for 1932 amounted to $269,494,418, or an average expenditure of $90.74 per person. Of the total amount expended, $72,869,682 was disbursed by the State government; $62,432,598 by the counties; $100,316,079 by the cities and villages; $21,204,748 by the school districts; $12,590,579 by the towns; and $80,732 by the drainage districts. The total comprises $177,572,855 for operation and maintenance of general departments; $9,302,268 for operation and maintenance of public-service enterprises; $9,190,895 for interest on debt; and $73,428,400 for outlays or permanent improvements.

The payments for operation and maintenance of general departments are distributed as follows: General government, $13,279,091; protection to person and property, $15,013,857; health and sanitation, $9,619,078; development and conservation of natural resources, $2,427,184; highways, $37,825,032; charities, hospitals, and corrections, $24,713,889; schools, $65,787,345; libraries, $1,434,519; recreation, $3,416,714; and miscellaneous, $4,056,146. Expenditures for maintenance of schools other than schools of the State government and those for cities of over 30,000 population may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data for Wisconsin were limited to the State, counties, and cities and villages with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1932 the payments for operation and maintenance of general departments and public

service enterprises of the State, counties, and cities and villages of 2,500 population and over increased from $32,010,000 to $152,724,820, or 377.1 percent; interest payments, from $1,418,000 to $8,381,776, or 491.1 percent; and outlay payments, from $8,222,000 to $67,405,933, or 719.8 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking-fund assets of the State government, and of the counties, the cities and villages, the school districts, the towns, and the drainage districts, by counties.

Table 6 presents for the individual cities and villages, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking-fund assets, for the year 1932. The aggregate debt of the cities and villages in each county is shown in Table 5.

In Table 7 are shown comparative figures for the years 1932, 1922, and 1912, covering the gross debt less sinking-fund assets—total and per capita—of the government of the State, the counties, the cities and villages, the school districts, the towns, and the drainage districts. The amounts shown opposite the name of each county represent the combined debt of the county government and all minor civil divisions of the county.

For 1932 the combined gross debt of Wisconsin and all subdivisions of the State less sinking-fund assets set aside to meet such debt was $205,234,228, or an average per capita of $69.10. In 1922 the average per capita was $38.81, and in 1912, $16.56.

Of the total debt reported for 1932, $1,183,700 was for the State government; $80,857,361 for the counties; $108,563,274 for the cities and villages; $10,618,577 for the school districts; $1,860,822 for the towns; and $2,150,494 for the drainage districts.

The gross debt of the State government, less sinking fund assets, decreased 45.3 percent from 1922 to 1932 and 47.4 percent from 1912 to 1932. Similar debt for all minor civil divisions combined increased 99.3 percent from 1922 to 1932 and 439.6 percent from 1912 to 1932.

ASSESSED VALUATIONS

Unless otherwise provided, one assessor is elected at each annual election for each assessment district in the State. If any town, ward, village, or city, constituting a single assessment district, has more than one assessor, the assessors therein act together as an assessment board. In Milwaukee, the tax commissioner divides the city into assessment districts, and appoints one assessor for each district.

The assessor of each assessment district begins as soon as practicable after the April election, in districts where an assessor is elected at such an election, and in other assessment districts as soon as practicable after the first day of January, to assess all the real and personal property liable to taxation in such district. All real and personal property is assessed as of May 1, except as otherwise provided.

The assessed valuation of all property in Wisconsin subject to levies of the general property tax was $5,073,700,514 in 1932 as compared with $5,106,126,000 in 1922 and $2,466,637,000 in 1912. The per capita assessed valuation increased from $1,019.31 in 1912 to $1,895.72 in 1922, and decreased to $1,708.32 in 1932.

TAX LEVIES

The treasurer of each town, city, or village is required to give notice that the tax rolls for the current year are in his hands for collection, and that the taxes charged therein are subject to payment on or before January 31. After said date the treasurers call upon all taxpayers who have not paid their taxes and demand the same.

The city treasurer of each city, elected for 2 years, collects all State, county, and city taxes. In towns and villages, the treasurers thereof collect all taxes.

The total levies of the general property tax for the State and all subdivisions were $36,848,000 for 1912, $108,944,000 for 1922, and $121,591,679 for 1932, this being a per capita of $15.23, $40.45, and $40.94, respectively.

Of the total levies reported for 1932, $8,270,183 was for the State government; $29,552,297 for the counties; $62,662,177 for the cities and villages; $11,445,248 for the school districts; and $9,661,774 for the towns. The average rate of levy per $100 of the assessed valuation was $1.49 for 1912, $2.13 for 1922, and $2.40 for 1932.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes					Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special									
						Inheritance	Income	All other	Licenses and permits							
Grand total	2,970,000	$256,457	$86 35	$181,069	$125,709	$4,066	$17,768	$97	$33,429	$6,174	$783	$30,122	$1,602	$3,627	$20,566	$12,514
State government	2,970,000	63,016	21. 89	50,616	7,510	3,696	7,815	97	31,468	----------	187	5,421	975	1,953	5,864	----------
Counties	2,970,000	55,930	18 83	35,928	33,534	370	1,591	----------	133	----------	67	11,499	3	356	8,077	----------
Cities and villages	1,888,795	98,796	52 31	70,487	61,066	----------	7,800	----------	1,601	5,856	528	3,960	572	1,170	3,743	12,500
School districts [3]	----------	21,317	(2)	11,325	11,325	----------	----------	----------	----------	----------	----------	7,587	----------	83	2,322	----------
Towns	----------	15,232	(2)	12,733	11,944	----------	562	----------	227	156	1	1,655	52	63	558	14
Drainage districts	----------	166	(2)	----------	----------	----------	----------	----------	----------	162	----------	----------	----------	2	2	----------
ADAMS	8,003	440	54. 98	205	202	----------	2	----------	1	3	1	191	----------	2	38	----------
County	8,003	217	27. 11	94	93	----------	1	----------	----------	----------	1	92	----------	1	29	----------
Cities and villages	1,669	18	10. 78	16	15	----------	1	----------	----------	1	----------	1	----------	----------	----------	----------
School districts	----------	148	(2)	53	53	----------	----------	----------	----------	----------	----------	87	----------	1	7	----------
Towns	----------	55	(2)	42	41	----------	----------	----------	1	----------	----------	11	----------	----------	2	----------
Drainage districts	----------	2	(2)	----------	----------	----------	----------	----------	----------	2	----------	----------	----------	----------	----------	----------
ASHLAND	21,054	1,057	50. 20	766	739	----------	18	----------	9	----------	3	230	----------	1	54	3
County	21,054	390	18 52	273	268	----------	4	----------	1	----------	1	97	----------	----------	19	----------
Cities and villages	12,855	403	31. 35	330	310	----------	13	----------	7	----------	2	53	----------	1	17	----------
School districts	----------	146	(2)	58	58	----------	----------	----------	----------	----------	----------	72	----------	----------	16	----------
Towns	----------	118	(2)	105	103	----------	1	----------	1	----------	----------	8	----------	----------	2	3
BARRON	34,300	1,601	46. 68	935	908	1	17	----------	9	27	3	336	----------	6	131	163
County	34,300	459	13. 38	294	288	1	3	----------	2	----------	1	115	----------	1	48	----------
Cities and villages	11,984	450	37. 55	208	190	----------	12	----------	6	25	2	30	----------	2	20	163
School districts	----------	426	(2)	222	222	----------	----------	----------	----------	----------	----------	143	----------	3	58	----------
Towns	----------	265	(2)	211	208	----------	2	----------	1	1	----------	48	----------	----------	5	----------
Drainage districts	----------	1	(2)	----------	----------	----------	----------	----------	----------	1	----------	----------	----------	----------	----------	----------
BAYFIELD	15,006	946	63. 04	509	484	----------	22	----------	3	----------	1	265	----------	5	166	----------
County	15,006	440	29 32	214	210	----------	3	----------	1	----------	1	96	----------	1	128	----------
Cities and villages	3,326	101	30 37	76	71	----------	4	----------	1	----------	----------	17	----------	1	7	----------
School districts	----------	262	(2)	114	114	----------	----------	----------	----------	----------	----------	121	----------	2	25	----------
Towns	----------	143	(2)	105	89	----------	15	----------	1	----------	----------	31	----------	1	6	----------

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.

[2] Not computed.

[3] Exclusive of schools under supervision of the city, data for which are included with data for cities and villages.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS													
		Total	Per capita	Taxes						Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special			Licenses and permits							
						Inheritance	Income	All other								
BROWN	71,700	$4,389	$61.21	$3,172	$2,919	$3	$183	-------	$67	$204	$10	$436	$24	$31	$234	$278
County	71,700	1,282	17.88	931	890	3	31	-------	7	-------	-------	224	-------	11	116	-------
Cities and villages	47,551	2,527	53.14	1,834	1,647	-------	137	-------	50	197	10	96	23	19	70	278
School districts	-------	318	(2)	196	196	-------	-------	-------	-------	-------	-------	88	-------	-------	34	-------
Towns	-------	262	(2)	211	186	-------	15	-------	10	7	-------	28	1	1	14	-------
BUFFALO	15,330	866	56.49	546	537	1	5	-------	3	2	1	205	-------	8	95	9
County	15,330	428	27.92	236	234	1	-------	-------	1	-------	-------	123	-------	3	66	-------
Cities and villages	4,191	64	15.27	51	46	-------	4	-------	1	2	1	1	-------	1	-------	8
School districts	-------	220	(2)	109	109	-------	-------	-------	-------	-------	-------	79	-------	4	28	-------
Towns	-------	154	(2)	150	148	-------	1	-------	1	-------	-------	2	-------	-------	1	1
BURNETT	10,233	534	52.18	287	282	-------	4	-------	1	5	1	161	-------	2	77	1
County	10,233	242	23.65	123	122	-------	1	-------	-------	-------	-------	65	-------	1	53	-------
Cities and villages	1,278	25	19.56	18	15	-------	2	-------	1	5	1	-------	-------	-------	-------	1
School districts	-------	174	(2)	79	79	-------	-------	-------	-------	-------	-------	73	-------	1	21	-------
Towns	-------	93	(2)	67	66	-------	1	-------	-------	-------	-------	23	-------	-------	3	-------
CALUMET	16,848	857	50.87	552	527	-------	12	-------	13	4	1	124	1	8	99	68
County	16,848	309	18.34	194	189	-------	2	-------	3	1	1	61	-------	4	49	-------
Cities and villages	5,282	166	31.43	92	80	-------	7	-------	5	2	-------	1	1	1	1	68
School districts	-------	215	(2)	124	124	-------	-------	-------	-------	-------	-------	53	-------	2	36	-------
Towns	-------	165	(2)	142	134	-------	3	-------	5	-------	-------	9	-------	1	13	-------
Drainage districts	-------	2	(2)	-------	-------	-------	-------	-------	-------	2	-------	-------	-------	-------	-------	-------
CHIPPEWA	37,500	2,125	56.67	1,226	1,185	-------	30	-------	11	11	2	494	-------	9	291	92
County	37,500	1,000	.03	494	487	-------	5	-------	2	-------	-------	306	-------	4	196	-------
Cities and villages	16,510	564	34.16	356	325	-------	23	-------	8	10	2	48	-------	2	54	92
School districts	-------	333	(2)	161	161	-------	-------	-------	-------	-------	-------	131	-------	2	39	-------
Towns	-------	228	(2)	215	212	-------	2	-------	1	1	-------	9	-------	1	2	-------

CLARK	34,165	1,894	55.44	1,123	1,095		14		14	13	2	491		10	196	59
County	34,165	785	22.98	439	432		2		5		1	244		6	95	
Cities and villages	8,509	254	29.85	158	141		11		6	9	1	3		1	23	59
School districts		514	(2)	269	269							176		3	66	
Towns		339	(2)	257	253		1		3	2		68			12	
Drainage districts		2	(2)							2						
COLUMBIA	30,500	2,267	74.33	1,148	1,100	2	35		11	24	1	385	3	10	514	182
County	30,500	1,018	33.38	419	410	2	6		1			208		6	385	
Cities and villages	15,336	641	41.80	371	336		27		8	14	1	22	3	3	46	181
School districts		401	(2)	186	186							143		1	71	
Towns		195	(2)	172	168		2		2			12			10	1
Drainage districts		12	(2)							10					2	
CRAWFORD	16,800	1,002	59.64	576	565		5		6	12		310	3	2	86	13
County	16,800	455	27.08	259	257		1		1			156			40	
Cities and villages	6,957	166	23.86	115	107		4		4	12		15		1	10	13
School districts		196	(2)	82	82							97			17	
Towns		185	(2)	120	119				1			42	3	1	19	
DANE	116,700	8,426	72.20	5,789	5,335	9	367		78	444	23	949	58	64	462	637
County	116,700	2,055	17.61	1,272	1,194	9	62		7		6	538		10	229	
Cities and villages	75,797	4,992	65.86	3,521	3,189		268		64	397	17	161	52	50	157	637
School districts		781	(2)	498	498							210		2	71	
Towns		564	(2)	498	454		37		7	13		40	6	2	5	
Drainage districts		34	(2)							34						
DODGE	52,500	2,969	56.55	2,052	1,930	2	92		28	17	3	440	4	11	219	223
County	52,500	1,211	23.07	853	832	2	16		3			219		7	132	
Cities and villages	26,918	1,079	40.08	717	627		71		19	14	3	59	4	4	55	223
School districts		298	(2)	161	161							115			22	
Towns		379	(2)	321	310		5		6	1		47			10	
Drainage districts		2	(2)							2						
DOOR	18,182	1,055	58.02	591	574		9		8	7	2	154	1	3	142	155
County	18,182	358	19.69	215	213		1		1			78			65	
Cities and villages	5,412	349	64.49	155	146		6		3	7	2	13		2	15	155
School districts		203	(2)	111	111							62			30	
Towns		145	(2)	110	104		2		4			1	1	1	32	
DOUGLAS	46,583	3,426	73.55	2,722	2,529		88		105	33	60	414	26	10	161	
County	46,583	1,232	26.45	952	923		15		14			144		1	135	
Cities and villages	37,378	1,859	49.74	1,596	1,433		72		91	33	60	122	26	8	14	
School districts		222	(2)	89	89							124		1	8	
Towns		113	(2)	85	84		1					24			4	
DUNN	27,000	1,480	54.81	795	770	1	17		7	1	1	357		6	266	54
County	27,000	667	24.70	275	270	1	3		1			182		2	208	
Cities and villages	8,615	295	34.24	192	177		11		4		1	24		3	21	54
School districts		295	(2)	141	141							125			29	
Towns		223	(2)	187	182		3		2	1		26		1	8	

For an explanation of the population used in computing per capita figures, see text discussion, p. v.

[2] Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in *thousands*]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS													
		Total	Per capita	Taxes						Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earning of public-service enterprises
				Total	General property	Special			and permits							
						Inheritance	Income	All other								
EAU CLAIRE	42,000	$2,403	$57.21	$1,568	$1,423	$1	$121	-------	$23	$53	$7	$314	-------	$16	$323	$122
County	42,000	918	21.86	544	522	1	20	-------	1	-------	-------	134	-------	6	234	-------
Cities and villages	30,765	1,201	39.04	836	718	-------	98	-------	20	52	7	96	-------	8	80	122
School districts	-------	164	(2)	87	87	-------	-------	-------	-------	-------	-------	69	-------	1	7	-------
Towns	-------	120	(2)	101	96	-------	3	-------	2	1	-------	15	-------	1	2	-------
FLORENCE	3,800	260	68 42	162	157	-------	4	-------	1	-------	-------	76	-------	-------	21	1
County	3,800	99	26 05	71	70	-------	1	-------	-------	-------	-------	25	-------	-------	3	-------
School districts	-------	101	(2)	39	39	-------	-------	-------	-------	-------	-------	45	-------	-------	17	-------
Towns	-------	60	(2)	52	48	-------	3	-------	1	-------	-------	6	-------	-------	1	1
FOND DU LAC	60,500	3,065	50.66	2,382	2,225	7	113	-------	37	17	7	369	-------	14	245	31
County	60,500	1,049	17.34	761	730	7	19	-------	5	-------	2	125	-------	6	155	-------
Cities and villages	36,431	1,406	38.59	1,180	1,064	-------	90	-------	26	10	5	115	-------	6	59	31
School districts	-------	307	(2)	167	167	-------	-------	-------	-------	-------	-------	113	-------	1	26	-------
Towns	-------	300	(2)	274	264	-------	4	-------	6	4	-------	16	-------	1	5	-------
Drainage districts	-------	3	(2)	-------	-------	-------	-------	-------	-------	3	-------	-------	-------	-------	-------	-------
FOREST	11,300	700	61.95	450	439	-------	10	-------	1	1	1	178	-------	2	68	-------
County	11,300	328	29.03	220	219	-------	1	-------	-------	-------	-------	60	-------	-------	48	-------
Cities and villages	1,679	20	11.91	18	17	-------	1	-------	-------	1	-------	1	-------	-------	-------	-------
School districts	-------	252	(2)	127	127	-------	-------	-------	-------	-------	-------	106	-------	2	17	-------
Towns	-------	100	(2)	85	76	-------	8	-------	1	-------	1	11	-------	-------	3	-------
GRANT	38,469	2,220	57.71	1,381	1,335	2	31	-------	13	14	2	474	$9	6	162	172
County	38,469	690	17.94	474	466	2	5	-------	1	-------	-------	175	1	2	38	-------
Cities and villages	16,422	518	31.54	289	256	-------	25	-------	8	13	2	16	-------	1	25	172
School districts	-------	535	(2)	315	315	-------	-------	-------	-------	-------	-------	191	-------	3	76	-------
Towns	-------	427	(2)	303	298	-------	1	-------	4	1	-------	92	8	-------	23	-------

GREEN	21,900	1,673	76.39	917	880	1	29		7	75	1	396	10	6	147	123
County	21,900	710	32.42	368	363	1	4					260		3	79	
Cities and villages	9,627	509	52.87	254	224		24		6	75	1	25		2	32	120
School districts		237	(2)	128	128							82			27	
Towns		217	(2)	167	165		1		1			29	10	1	9	1
Drainage districts																
GREEN LAKE	13,913	797	57.28	551	522		23		6			128		2	99	17
County	13,913	360	25.88	254	250		4					50			56	
Cities and villages	7,000	194	27.71	146	124		17		5			12		1	18	17
School districts		157	(2)	80	80							57			20	
Towns		86	(2)	71	68		2		1			9		1	5	
IOWA	20,039	1,232	61.48	728	711	1	11		5	3	2	302	6	2	165	24
County	20,039	536	26.75	293	290	1	2					146			97	
Cities and villages	7,495	185	24.68	128	117		7		4	3	2	10		1	17	24
School districts		290	(2)	128	128							116		1	45	
Towns		221	(2)	179	176		2		1			30	6		6	
IRON	9,933	806	81.14	593	536		55		2	1		147		2	21	42
County	9,933	255	25.67	199	190		9					50			6	
Cities and villages	5,083	149	29.31	103	57		45		1	1		1			3	41
School districts		295	(2)	199	199							88		1	7	
Towns		107	(2)	92	90		1		1			8		1	5	1
JACKSON	16,468	1,056	64.12	615	605		5		5	5		296		3	74	63
County	16,468	477	28.97	290	287		1		2			147		1	39	
Cities and villages	3,976	109	27.41	41	36		3		2	3		1			1	63
School districts		284	(2)	130	130							122		2	30	
Towns		184	(2)	154	152		1		1			26			4	
Drainage districts		2	(2)							2						
JEFFERSON	37,100	2,524	68.03	1,586	1,486	2	77		21	17		367		18	175	361
County	37,100	779	21.00	515	497	2	13		3			205		4	55	
Cities and villages	23,933	1,261	52.69	722	648		60		14	16		60		13	89	361
School districts		222	(2)	114	114							79		1	28	
Towns		262	(2)	235	227		4		4	1		23			3	
Drainage districts																
JUNEAU	17,264	952	55.14	501	492		5		4	7		267		1	99	77
County	17,264	419	24.27	257	255		1		1			107			55	
Cities and villages	7,239	150	20.72	65	59		4		2	2		4			2	77
School districts		294	(2)	119	119							136		1	38	
Towns		84	(2)	60	59				1			20			4	
Drainage districts		5	(2)							5						
KENOSHA	65,300	3,997	61.21	3,063	2,515	33	474		41	138	9	322	38	61	142	224
County	65,300	862	13.20	643	530	33	79		1		1	131		8	79	
Cities and villages	51,656	2,808	54.36	2,170	1,749		389		32	134	8	127	38	51	58	222
School districts		179	(2)	118	118							56		1	4	
Towns		144	(2)	132	118		6		8			8		1	1	2
Drainage districts		4	(2)							4						

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.

[2] Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS													
		Total	Per capita	Taxes					Licenses and permits	Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special										
						Inheritance	Income	All other								
KEWAUNEE	16,037	$907	$56.56	$533	$510	-------	$16	-------	$7	$1	$1	$119	-------	$3	$132	$118
County	16,037	348	21.70	214	211	-------	3	-------	-------	-------	1	49	-------	3	81	-------
Cities and villages	5,332	207	38.82	83	67	-------	12	-------	4	1	-------	2	-------	-------	3	118
School districts	-------	231	(2)	132	132	-------	-------	-------	-------	-------	-------	54	-------	-------	45	-------
Towns	-------	121	(2)	104	100	-------	1	-------	3	-------	-------	14	-------	-------	3	-------
LA CROSSE	56,200	2,900	51.60	2,112	1,936	$6	136	-------	34	121	12	305	$26	38	141	145
County	56,200	713	12.69	488	458	6	23	-------	1	-------	7	132	-------	6	80	-------
Cities and villages	44,144	1,854	42.00	1,389	1,248	-------	112	-------	29	119	5	99	23	31	43	145
School districts	-------	188	(2)	106	106	-------	-------	-------	-------	-------	-------	65	-------	-------	17	-------
Towns	-------	143	(2)	129	124	-------	1	-------	4	-------	-------	9	3	1	1	-------
Drainage districts	-------	2	(2)	-------	-------	-------	-------	-------	-------	2	-------	-------	-------	-------	-------	-------
LAFAYETTE	18,649	1,159	62.15	710	688	1	17	-------	4	2	1	246	-------	2	149	49
County	18,649	424	22.74	252	248	1	2	-------	1	-------	-------	106	-------	2	64	-------
Cities and villages	6,072	164	27.01	99	92	-------	5	-------	2	2	1	6	-------	-------	7	49
School districts	-------	326	(2)	174	174	-------	-------	-------	-------	-------	-------	107	-------	-------	45	-------
Towns	-------	245	(2)	185	174	-------	10	-------	1	-------	-------	27	-------	-------	33	-------
LANGLADE	21,600	1,351	62.55	849	817	-------	28	-------	4	5	1	275	-------	5	165	51
County	21,600	547	25.32	316	312	-------	4	-------	-------	-------	-------	114	-------	1	116	-------
Cities and villages	9,130	432	47.32	298	277	-------	18	-------	3	4	1	42	-------	2	34	51
School districts	-------	212	(2)	92	92	-------	-------	-------	-------	-------	-------	108	-------	2	10	-------
Towns	-------	160	(2)	143	136	-------	6	-------	1	1	-------	11	-------	-------	5	-------
LINCOLN	21,072	1,287	61.08	839	803	1	24	-------	11	5	2	288	-------	9	129	15
County	21,072	597	28.33	353	346	1	4	-------	2	-------	-------	169	-------	3	72	-------
Cities and villages	11,419	403	35.29	304	282	-------	15	-------	7	5	2	37	-------	2	38	15
School districts	-------	154	(2)	58	58	-------	-------	-------	-------	-------	-------	75	-------	3	18	-------
Towns	-------	133	(2)	124	117	-------	5	-------	2	-------	-------	7	-------	1	1	-------

MANITOWOC	59,900	3,779	63.09	2,325	2,119	3	164		39	103	5	390	2	18	200	736
County	59,900	759	12.67	458	427	3	27		1		2	193		3	103	
Cities and villages	37,124	2,445	65.86	1,411	1,250		134		27	103	3	108	2	14	68	736
School districts		264	(2)	171	171							69			24	
Towns		311	(2)	285	271		3		11			20		1	5	
MARATHON	71,500	3,471	48.55	2,356	2,170	3	152		31	62	6	589		20	266	172
County	71,500	1,098	15.36	729	696	3	25		5		1	212		10	146	
Cities and villages	32,842	1,303	39.67	924	788		119		17	58	5	83		8	53	172
School districts		519	(2)	269	269							200		2	48	
Towns		547	(2)	434	417		8		9			94			19	
Drainage districts		4	(2)							4						
MARINETTE	33,530	1,889	56.34	1,231	1,141		73		17	4	4	417	1	7	212	13
County	33,530	677	20.19	383	372		10		1		1	134		1	158	
Cities and villages	18,728	651	34.76	537	472		54		11	3	3	69	1	5	20	13
School districts		367	(2)	152	152							185			30	
Towns		194	(2)	159	145		9		5	1		29		1	4	
MARQUETTE	9,388	425	45.27	268	262		3		3			134		1	22	
County	9,388	161	17.15	95	95							60		1	5	
Cities and villages	2,753	34	12.35	33	28		3		2						1	
School districts		164	(2)	75	75							73			16	
Towns		66	(2)	65	64				1			1				
MILWAUKEE	757,000	57,484	75.94	44,252	38,613	177	4,685		777	3,515	325	2,707	295	865	2,458	3,067
County	757,000	10,580	13.97	8,347	7,429	177	724		17		22	1,292		88	831	
Cities and villages	701,404	44,253	63.09	33,803	29,308		3,753		742	3,406	303	1,220	295	734	1,425	3,067
School districts		1,495	(2)	1,135	1,135							178		15	167	
Towns		1,144	(2)	967	741		208		18	97		17		28	35	
Drainage districts		12	(2)							12						
MONROE	28,800	1,411	48.99	884	860	2	14		8	4	1	357	2	4	98	61
County	28,800	540	18.75	354	348	2	2		2			166		2	18	
Cities and villages	10,797	311	28.80	202	186		11		5	3	1	19		2	24	60
School districts		317	(2)	137	137							132			48	
Towns		242	(2)	191	189		1		1			40	2		8	1
Drainage districts		1	(2)							1						
OCONTO	26,386	1,312	49.72	833	808		14		11	15	1	299		2	135	27
County	26,386	560	21.22	370	366		2		2		1	108		2	79	
Cities and villages	8,861	246	27.76	171	154		11		6	8		18			22	27
School districts		317	(2)	135	135							152			30	
Towns		182	(2)	157	153		1		3			21			4	
Drainage districts		7	(2)							7						

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS												
		Total	Per capita	Taxes					Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special		Licenses and permits							
						Inheritance	Income	All other							
ONEIDA	16,200	$1,196	$73 83	$745	$711	-------	$29	-------	$5	$40	$4	$232	----------	$1	$135	$39
County	16,200	471	29.07	267	262	-------	5	-------	----------	----------	3	107	----------	----------	94	----------
Cities and villages	8,300	372	44.82	249	223	-------	23	-------	3	40	1	32	----------	----------	14	36
School districts	----------	178	(2)	99	99	-------	----------	-------	----------	----------	----------	66	----------	1	12	----------
Towns	----------	175	(2)	130	127	-------	1	-------	2	----------	----------	27	----------	----------	15	3
Drainage districts	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------
OUTAGAMIE	64,100	3,993	62.29	2,635	2,407	$10	180	-------	38	135	5	422	----------	14	176	606
County	64,100	1,017	15.87	758	719	10	28	-------	1	----------	1	171	----------	8	79	----------
Cities and villages	41,965	2,368	56.43	1,432	1,252	-------	148	-------	32	131	4	126	----------	5	64	606
School districts	----------	328	(2)	198	198	-------	----------	-------	----------	----------	----------	105	----------	1	24	----------
Towns	----------	276	(2)	247	238	-------	4	-------	5	----------	----------	20	----------	----------	9	----------
Drainage districts	----------	4	(2)	----------	----------	----------	----------	----------	----------	4	----------	----------	----------	----------	----------	----------
OZAUKEE	17,600	1,076	61.14	668	601	1	50	-------	16	49	3	148	$1	12	174	21
County	17,600	469	26.65	261	250	1	8	-------	2	----------	1	92	1	3	111	----------
Cities and villages	8,292	292	35.21	195	166	-------	20	-------	9	20	2	10	----------	7	37	21
School districts	----------	163	(2)	100	100	-------	----------	-------	----------	----------	----------	43	----------	1	24	----------
Towns	----------	119	(2)	112	85	-------	22	-------	5	1	----------	3	----------	1	2	----------
Drainage districts	----------	28	(2)	----------	----------	----------	----------	----------	----------	28	----------	----------	----------	----------	----------	----------
PEPIN	7,450	408	54.77	250	245	-------	3	-------	2	3	4	75	----------	----------	60	16
County	7,450	200	26.85	136	135	-------	1	-------	----------	----------	----------	32	----------	----------	32	----------
Cities and villages	2,368	78	32.53	35	32	-------	2	-------	1	3	4	1	----------	----------	19	16
School districts	----------	85	(2)	40	40	-------	----------	-------	----------	----------	----------	37	----------	----------	8	----------
Towns	----------	45	(2)	39	38	-------	----------	-------	1	----------	----------	5	----------	----------	1	----------
PIERCE	21,043	1,050	49.90	633	616	-------	10	-------	7	10	1	186	----------	6	145	69
County	21,043	374	17.77	227	223	-------	1	-------	3	----------	----------	70	----------	3	74	----------
Cities and villages	6,796	252	37.08	133	122	-------	8	-------	3	9	1	10	----------	1	29	69
School districts	----------	246	(2)	117	117	-------	----------	-------	----------	----------	----------	91	----------	1	37	----------
Towns	----------	178	(2)	156	154	-------	1	-------	1	1	----------	15	----------	1	5	----------

POLK	26,567	1,362	51.27	759	738		15		6	5		322	1	5	254	16
County	26,567	565	21.27	252	248		2		2			131		3	179	
Cities and villages	6,712	121	18.03	90	77		10		3	3		1	1	1	9	16
School districts		499	(2)	259	259							180		1	59	
Towns		176	(2)	158	154		3		1	1		10			7	
Drainage districts		1	(2)							1						
PORTAGE	33,900	1,688	49.79	908	824	1	68		15	113	2	416	1	6	140	102
County	33,900	580	17.11	264	250	1	11		2		1	213		3	69	
Cities and villages	16,550	690	41.69	391	351		33		10	113	1	41	1	2	36	102
School districts		236	(2)	98	98							112		1	25	
Towns		182	(2)	152	125		24		3			20			10	
Drainage districts																
PRICE	17,284	926	53.58	537	518		13		6	4		270		3	89	23
County	17,284	356	20.60	203	199		2		2			90			63	
Cities and villages	5,850	214	36.58	155	143		9		3	3		22		1	10	23
School districts		224	(2)	74	74							137		1	12	
Towns		132	(2)	105	102		2		1	1		21		1	4	
RACINE	92,100	5,290	57.44	3,765	3,096	8	590		71	319	15	330	48	61	289	463
County	92,100	1,175	12.76	793	687	8	98				1	185		16	180	
Cities and villages	75,000	3,591	47.88	2,561	2,055		444		62	309	14	70	48	40	86	463
School districts		269	(2)	184	184							64		1	20	
Towns		246	(2)	227	170		48		9	3		11		2	3	
Drainage districts		9	(2)							7				2		
RICHLAND	19,525	1,248	63.92	647	620	16	8		3	6	1	326	2	4	151	111
County	19,525	511	26.17	255	238	16	1					159		1	96	
Cities and villages	5,221	283	54.20	123	115		6		2	6	1	18		1	23	111
School districts		227	(2)	103	103							96		2	26	
Towns		227	(2)	166	164		1		1			53	2		6	
ROCK	75,600	4,506	59.60	3,121	2,560	4	517		40	57	14	536		27	422	329
County	75,600	1,218	16.11	735	644	4	85		2		1	222		13	247	
Cities and villages	54,265	2,669	49.18	1,944	1,481		428		35	56	13	184		14	129	329
School districts		357	(2)	193	193							124			40	
Towns		262	(2)	249	242		4		3	1		6			6	
Drainage districts																
RUSK	16,081	804	50.00	455	443		7		5	9		242			79	19
County	16,081	287	17.85	172	169		2		1			78			37	
Cities and villages	5,442	157	28.85	109	102		4		3	8		18			3	19
School districts		269	(2)	89	89							143			37	
Towns		91	(2)	85	83		1		1	1		3			2	
Drainage districts																

[1] For an explanation of the population used in computing per capita figures, see text discussion, p v.
[2] Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS													
		Total	Per capita	Taxes					Licenses and permits	Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special										
						Inheritance	Income	All other								
ST. CROIX	25,455	$1,658	$65.13	$759	$735	$1	$16	----	$7	$17	----	$354	----	$6	$320	$202
County	25,455	738	28.99	279	275	1	2	----	1	----	----	209	----	2	248	----
Cities and villages	8,956	385	42.99	132	115	----	12	----	5	15	----	18	----	4	14	202
School districts	----	349	(2)	177	177	----	----	----	----	----	----	118	----	----	54	----
Towns	----	186	(2)	171	168	----	2	----	1	2	----	9	----	----	4	----
SAUK	32,030	2,056	64.19	1,240	1,199	2	29	----	10	18	----	416	$8	15	190	169
County	32,030	779	24.32	481	474	2	5	----	----	----	----	181	----	9	108	----
Cities and villages	14,039	555	39.53	302	273	----	22	----	7	18	----	32	----	3	31	169
School districts	----	336	(2)	180	180	----	----	----	----	----	----	127	----	1	28	----
Towns	----	386	(2)	277	272	----	2	----	3	----	----	76	8	2	23	----
SAWYER	9,000	561	62.33	291	288	----	2	----	1	----	$1	190	----	1	76	3
County	9,000	253	28.11	125	124	----	1	----	----	----	----	78	----	----	50	----
Cities and villages	1,574	30	19.06	16	15	----	----	----	1	----	1	9	----	----	1	3
School districts	----	181	(2)	79	79	----	----	----	----	----	----	83	----	1	18	----
Towns	----	97	(2)	71	70	----	1	----	----	----	----	20	----	----	6	----
SHAWANO	33,516	1,504	44.87	801	775	----	15	----	11	12	1	329	----	6	254	101
County	33,516	676	20.17	315	312	----	3	----	----	----	1	151	----	4	205	----
Cities and villages	9,080	287	31.61	147	129	----	10	----	8	8	----	14	----	----	17	101
School districts	----	304	(2)	137	137	----	----	----	----	----	----	138	----	1	28	----
Towns	----	233	(2)	202	197	----	2	----	3	----	----	26	----	1	4	----
Drainage districts	----	4	(2)	----	----	----	----	----	----	4	----	----	----	----	----	----
SHEBOYGAN	73,200	4,619	63.10	2,959	2,669	2	237	----	51	195	7	391	18	69	508	472
County	73,200	1,221	16.68	656	619	2	35	----	----	----	1	161	----	24	379	----
Cities and villages	52,543	2,769	52.70	1,847	1,609	----	196	----	42	193	6	113	18	43	77	472
School districts	----	368	(2)	229	229	----	----	----	----	----	----	97	----	1	41	----
Towns	----	260	(2)	227	212	----	6	----	9	1	----	20	----	1	11	----
Drainage districts	----	1	(2)	----	----	----	----	----	----	1	----	----	----	----	----	----

TAYLOR	17,685	880	49.76	516	506		4		6	2		241		1	104	16
County	17,685	337	19.06	202	201		1					76			59	
Cities and villages	3,671	73	19.89	51	45		3		3	1		1			4	16
School districts		360	(2)	123	123							140		1	36	
Towns		170	(2)	140	137				3	1		24			5	
TREMPEALEAU	23,910	1,209	50.56	671	654		10		7		1	272	1	2	218	44
County	23,910	510	21.33	251	247		2		2			133		2	124	
Cities and villages	6,882	146	21.21	82	71		7		4		1	11			8	44
School districts		314	(2)	160	160							99			55	
Towns		239	(2)	178	176		1		1			29	1		31	
Drainage districts																
VERNON	28,537	1,807	63.32	978	958	1	15		4	4	2	469	1	8	307	38
County	28,537	877	30.73	400	397	1	2					256		6	215	
Cities and villages	8,181	232	28.36	150	136		11		3	3	2	14			25	38
School districts		332	(2)	157	157							134		1	40	
Towns		366	(2)	271	268		2		1	1		65	1	1	27	
VILAS	7,600	699	91.97	405	398		4		3			134		10	103	47
County	7,600	296	38.95	154	153		1					58			84	
Cities and villages	1,386	68	49.06	12	10		1		1					9		47
School districts		192	(2)	118	118							60		1	13	
Towns		143	(2)	121	117		2		2			16			6	
WALWORTH	31,400	2,328	74.14	1,654	1,586	2	47		19	29	6	289		10	175	165
County	31,400	803	25.57	599	585	2	8		4		3	133		6	62	
Cities and villages	16,330	828	50.70	547	503		34		10	19	3	32		3	59	165
School districts		444	(2)	284	284							107		1	52	
Towns		251	(2)	224	214		5		5	8		17			2	
Drainage districts		2	(2)							2						
WASHBURN	11,103	655	58.99	323	318		3		2	3		237	1	1	61	29
County	11,103	290	26.12	159	159							83	1	1	46	
Cities and villages	4,109	58	14.12	24	20		3		1	3		1			1	29
School districts		230	(2)	85	85							133			12	
Towns		77	(2)	55	54				1			20			2	
WASHINGTON	26,700	1,532	57.38	984	921	1	45		17	13	4	202	1	7	157	164
County	26,700	595	22.28	393	382	1	8		2		2	112		3	85	
Cities and villages	11,366	384	33.78	186	144		33		9	13	2	2	1	2	14	164
School districts		354	(2)	222	222							77		1	54	
Towns		199	(2)	183	173		4		6			11		1	4	
Drainage districts																
WAUKESHA	54,000	3,643	67.46	2,474	2,144	9	284		37	19	5	544	13	18	264	306
County	54,000	1,249	23.13	871	806	9	48		8		1	297		6	74	
Cities and villages	29,924	1,634	54.60	1,024	807		199		18	9	4	125	13	9	144	306
School districts		420	(2)	272	272							107		1	40	
Towns		330	(2)	307	259		37		11			15		2	6	
Drainage districts		10	(2)							10						

[1] For an explanation of the population used in computing per capita figures, see text discussion, p v.

[2] Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS													
		Total	Per capita	Taxes					Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Special		Licenses and permits							
						Inheritance	Income	All other							
WAUPACA	33,513	$1,870	$55.80	$1,099	$1,045	-------	$40	-------	$14	$13	$1	$318	-------	$8	$229	$202
County	33,513	659	19.66	372	364	-------	6	-------	2	-------	-------	145	-------	5	137	-------
Cities and villages	16,577	686	41.38	385	342	-------	33	-------	10	12	1	34	-------	1	51	202
School districts	-------	315	(2)	159	159	-------	-------	-------	-------	-------	-------	119	-------	1	36	-------
Towns	-------	210	(2)	183	180	-------	1	-------	2	1	-------	20	-------	1	5	-------
Drainage districts	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------
WAUSHARA	14,427	678	47.00	357	347	-------	4	-------	6	-------	-------	225	-------	6	90	-------
County	14,427	286	19.82	146	144	-------	1	-------	1	-------	-------	85	-------	3	52	-------
Cities and villages	3,752	44	11.73	35	31	-------	2	-------	2	-------	-------	-------	-------	1	8	-------
School districts	-------	237	(2)	92	92	-------	-------	-------	-------	-------	-------	116	-------	1	28	-------
Towns	-------	111	(2)	84	80	-------	1	-------	3	-------	-------	24	-------	1	2	-------
WINNEBAGO	78,800	4,842	61.45	3,357	2,910	$52	343	-------	52	100	14	420	$22	62	270	597
County	78,800	1,137	14.43	779	670	52	57	-------	-------	-------	1	188	-------	18	151	-------
Cities and villages	61,976	3,286	53.02	2,297	1,967	-------	283	-------	47	98	13	130	22	41	88	597
School districts	-------	196	(2)	94	94	-------	-------	-------	-------	-------	-------	78	-------	2	22	-------
Towns	-------	222	(2)	187	179	-------	3	-------	5	1	-------	24	-------	1	9	-------
Drainage districts	-------	1	(2)	-------	-------	-------	-------	-------	-------	1	-------	-------	-------	-------	-------	-------
WOOD	38,400	2,959	77.06	1,779	1,603	1	161	-------	14	24	2	461	-------	10	184	499
County	38,400	967	25.18	638	609	1	26	-------	2	-------	-------	275	-------	7	47	-------
Cities and villages	22,175	1,478	66.65	798	654	-------	133	-------	11	13	2	54	-------	2	110	499
School districts	-------	286	(2)	163	163	-------	-------	-------	-------	-------	-------	99	-------	1	23	-------
Towns	-------	217	(2)	180	177	-------	2	-------	1	-------	-------	33	-------	-------	4	-------
Drainage districts	-------	11	(2)	-------	-------	-------	-------	-------	-------	11	-------	-------	-------	-------	-------	-------

[1] For an explanation of the population used in computing per capita figures, see text discussion, p v

[2] Not computed.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1932

[Revenue receipts expressed in thousands]

CITY OR VILLAGE	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	*Fines*, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Income	Licenses and permits							
Grand total	1,888,795	$98,796	$52.31	$70,467	$61,086	$7,860	$1,601	$5,856	$528	$3,960	$572	$1,170	$3,743	$12,500
30,000 population and over	1,007,313	61,250	60 81	46,240	40,378	4,808	1,054	4,729	401	1,893	541	958	1,768	4,699
Milwaukee	592,600	38,902	65 65	29,501	25,856	2,959	686	3,238	266	1,029	272	673	1,293	2,625
Racine	68,400	3,316	48.48	2,351	1,865	431	55	305	13	60	48	40	72	427
Madison	60,000	4,377	72.95	3,205	2,903	245	57	354	16	132	49	48	127	146
Kenosha	51,300	2,802	54.62	2,165	1,745	388	32	134	8	127	38	51	57	232
Oshkosh	41,000	1,934	47.17	1,455	1,285	138	32	68	8	80	21	30	47	235
La Crosse	40,700	1,781	43 76	1,337	1,200	110	27	119	6	90	23	30	41	135
Sheboygan	40,200	2,036	50.65	1,424	1,277	113	34	191	6	88	18	40	49	220
Green Bay	39,800	2,340	58.79	1,701	1,533	125	43	192	8	87	23	18	60	251
West Allis	37,200	1,917	51.53	1,517	1,293	197	27	105	10	79	22	15	39	129
Superior	36,113	1,845	51.09	1,584	1,421	72	91	33	60	121	26	8	13	
,000 to 30,000 population	396,322	13,973	50.40	13,903	11,760	1,874	260	642	68	1,287	18	117	917	3,021
Eau Claire	27,200	1,122	41 25	779	666	95	18	52	7	86		8	75	115
Fond du Lac	27,000	1,133	41 96	954	860	74	20	2	5	100		5	39	28
Appleton	26,200	1,502	57.33	1,051	935	97	22	117	3	93		1	41	193
Wausau	24,600	1,135	46 14	808	713	83	12	54	1	77		8	49	138
Beloit	24,000	1,118	47.83	873	750	110	13	31	6	102		6	39	91
Wauwatosa	23,800	1,254	52.69	1,083	946	120	17	21	3	33		19	12	83
Manitowoc	23,500	1,660	70.64	974	868	88	18	73	2	80	2	11	30	488
Janesville	22,200	1,135	51.13	848	533	298	17	12	6	65		7	54	143
Waukesha	18,000	1,078	59.89	686	539	136	11	4	3	111	13	6	116	139
Shorewood	15,300	560	36 60	406	202	192	12	12	4	6		8	15	109

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1932—Continued

[Revenue receipts expressed in thousands]

CITY OR VILLAGE	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Income	Licenses and permits							
8,000 to 30,000 population—Con.														
Stevens Point	14,000	$661	$47.21	$367	$327	$31	$9	$113	$1	$41	$1	$2	$34	$102
Marinette	13,800	521	37.75	426	392	26	8	3	3	62	----	5	14	8
Gudahy	11,300	483	42.74	406	352	44	10	----	5	35	----	1	10	26
South Milwaukee	11,200	452	40.36	312	251	54	7	2	3	38	----	2	45	50
Watertown	10,800	471	43.61	340	308	26	6	9	----	33	----	6	18	65
Two Rivers	10,700	702	65.61	398	349	43	6	29	1	27	----	3	37	207
Ashland	10,622	337	31.73	286	267	13	6	----	2	36	----	----	13	----
Beaver Dam	10,200	416	40.78	321	284	28	9	2	2	27	1	----	15	48
Chippewa Falls	9,600	407	42.40	278	258	15	5	5	1	38	----	2	35	48
Neenah	9,500	727	76.53	472	363	104	5	25	3	26	1	8	25	167
Menasha	9,400	595	63.30	346	300	39	7	15	1	23	----	3	12	195
Marshfield	9,000	638	70.89	334	304	23	7	4	2	23	----	1	19	255
Wisconsin Rapids	9,000	734	81.56	370	280	86	4	9	----	29	----	1	39	236
Antigo	8,600	428	49.77	294	277	14	3	4	1	42	----	2	34	51
Merrill	8,500	302	35.53	239	222	12	5	4	2	22	----	2	33	----
Rhinelander	8,300	372	44.82	249	223	23	3	40	1	32	----	----	14	36
2,500 to 8,000 population	190,685	9,981	52.34	5,724	5,122	479	123	250	26	525	2	55	646	2,753
Kaukauna	6,581	680	103.33	225	215	5	5	12	----	21	----	3	18	401
Portage	6,308	276	43.75	193	177	13	3	7	----	15	----	2	17	42
Fort Atkinson	5,793	287	49.54	182	165	14	3	2	----	12	----	6	48	37
Waupun	5,768	274	47.50	132	120	9	3	3	1	13	----	----	7	118
Menomonie	5,595	258	46.11	163	151	9	3	----	----	22	----	3	18	52
Baraboo	5,545	229	41.30	161	149	9	3	5	----	17	----	1	16	29
De Pere	5,521	165	29.89	113	101	8	4	6	1	8	----	1	10	26
Whitefish Bay	5,362	347	64.71	275	212	53	10	15	2	1	----	6	4	44
Rice Lake	5,177	279	53.89	137	131	4	2	17	1	28	----	1	16	79
Oconto	5,030	167	33.20	128	118	7	3	5	----	17	----	----	17	----

Monroe	5,015	323	64.41	179	163	13	3	72	1	16		2	20	33
Sturgeon Bay	4,983	343	68.83	150	141	6	3	7	2	13		2	14	155
Sparta	4,949	196	39.60	135	125	7	2			18			23	20
West Bend	4,760	111	23.32	83	56	24	3	3	1	1	2		5	16
New London	4,661	295	63.29	141	125	13	3	4	1	15			18	116
Stoughton	4,497	324	72.05	145	138	5	2		1	24			25	129
Oconomowoc	4,190	362	86.40	179	160	16	3	1		13		2	24	143
Shawano	4,188	216	51.58	95	86	6	3	4	1	11		1	15	89
West Milwaukee	4,168	184	44.15	165	109	53	3	13	4			1	1	
Burlington	4,114	229	55.66	169	155	9	5	3	1	10			13	33
Berlin	4,106	154	37.51	112	98	11	3	1		10		1	14	16
Platteville	4,047	177	43.74	128	118	8	2	2		13		1	17	16
Ripon	3,984	190	47.69	156	143	11	2	1		14			16	3
Prairie du Chien	3,943	122	30.94	85	80	3	2	10		11		1	5	10
Plymouth	3,882	354	91.19	157	125	29	3			9		2	15	171
Hartford	3,754	193	51.41	60	51	6	3		1	1		1	8	122
Port Washington	3,693	181	49.01	108	97	7	4		1	9		7	35	21
Richland Center	3,632	260	71.59	108	102	4	2	5	1	14		2	21	109
Clintonville	3,572	210	58.79	108	95	11	2	4	1	7			14	76
Ladysmith	3,493	138	39.51	92	87	3	2	8		18			2	18
Whitewater	3,465	164	47.33	108	100	6	2	3	1	10		1	14	27
Tomah	3,354	58	17.29	38	34	3	1			2		1		17
Delavan	3,301	86	26.05	63	51	10	2		1	2				20
Hurley	3,264	113	34.62	68	54	13	1	1	1				3	40
Waupaca	3,131	117	37.37	80	74	4	2	2		9			16	10
Lake Geneva	3,073	238	77.45	214	205	7	2	3		12		1	6	2
Park Falls	3,036	123	40.51	93	84	7	2	1		11			7	11
Reedsburg	2,967	188	63.36	79	71	7	1	9		10		1	14	75
Sheboygan Falls	2,934	177	60.33	88	84	2	2			11			7	71
Tomahawk	2,919	101	34.60	65	61	3	1	1		14			6	15
Edgerton	2,906	157	54.03	112	98	12	2		1	10			17	17
Little Chute	2,833	50	17.65	35	32	1	2	1		1				13
Viroqua	2,792	127	45.49	89	82	6	1	3	1	13			21	
Hudson	2,725	257	94.31	61	54	5	2	13		17		4	10	152
Jefferson	2,639	181	68.59	80	71	7	2			8			12	81
Mayville	2,521	123	48.79	103	98	3	2	1		8			11	
Columbus	2,514	197	78.36	84	75	7	2	2		6		1	26	78
Less than 2,500 population	294,475	7,592	25.78	4,600	3,797	639	164	235	33	255	$11	40	382	2,036

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES,* CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS [a]	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments											Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
Grand total	$269,495	$90.74	$177,573	$13,279	$15,014	$9,620	$37,825	$24,713	$65,787	$1,435	$3,417	$2,427	$4,056	$9,302	$9,191	$73,429
State government	72,870	24.54	43,415	2,742	2,534	1,361	7,802	9,220	15,684	151	179	2,392	1,350		88	29,367
Counties	62,433	21.02	42,370	4,944	1,459	1,852	15,294	12,749	4,627		368		1,077		3,547	16,516
Cities and villages	100,316	53.11	63,432	4,023	10,860	6,193	7,897	2,340	26,425	1,253	2,865		1,576	9,272	5,016	22,596
School districts [2]	21,205	(1)	19,036						19,036						335	1,834
Towns	12,590	(1)	9,285	1,570	161	214	6,832	104	15	31	5		53	30	180	3,095
Drainage districts	81	(1)	35									35			25	21
ADAMS	406	50.73	359	30	8		134	32	153				2		2	45
County	210	26.24	178	18	5		94	32	28				1			32
Cities and villages	14	8.39	13	3	3		6		1							1
School districts	134	(1)	124						124						2	8
Towns	48	(1)	44	9			34						1			4
Drainage districts																
ASHLAND	1,106	52.53	1,055	99	108	26	279	124	384	5	14		16	3	13	35
County	394	18.71	390	48	18	18	173	74	53				6		4	
Cities and villages	465	36.17	445	24	89	7	55	44	200	5	13		8		6	14
School districts	144	(1)	131						131						1	12
Towns	103	(1)	89	27	1	1	51	6			1		2	3	2	9
BARRON	1,710	49.85	1,218	85	52	15	391	98	558	9	6		4	148	34	310
County	618	18.02	403	33	15	5	191	71	86				2		13	202
Cities and villages	482	40.22	249	22	34	9	62	16	90	9	6		1	148	12	73
School districts	397	(1)	382						382						6	9
Towns	213	(1)	184	30	3	1	138	11					1		3	26
Drainage districts																

BAYFIELD	915	60.98	823	71	43	80	213	60	344	3			9	1	14	77
County	402	26.79	368	36	17	78	136	44	49				8		4	30
Cities and villages	101	30.37	96	7	23	1	13	4	46	2				1	2	2
School districts	273	(1)	249						219						4	20
Towns	139	(1)	110	28	3	1	64	12		1			1		4	25
BROWN	4,101	57.20	2,686	216	343	150	432	328	1,059	33	61		64	98	322	995
County	1,137	15.86	723	108	48	66	190	206	88		1		16		132	282
Cities and villages	2,425	51.00	1,542	81	292	70	160	106	696	33	60		44	98	180	605
School districts	300	(1)	274						274						6	20
Towns	239	(1)	147	27	3	14	82	16	1				4		4	88
BUFFALO	772	50.36	635	39	15	3	298	35	240	1	1		3	10	13	114
County	364	23.74	319	19	8	2	213	29	46				2		3	42
Cities and villages	53	12.65	34	5	7		17	3		1	1			9	5	5
School districts	207	(1)	194						194						4	9
Towns	148	(1)	88	15		1	68	3					1	1	1	58
BURNETT	499	48.76	435	36	19	5	151	27	196				1	1	7	56
County	230	22.48	190	21	16	5	99	19	30							40
Cities and villages	15	11.74	10	2	2		5	1						1	2	2
School districts	176	(1)	166						166						4	6
Towns	78	(1)	69	13	1		47	7					1		1	8
CALUMET	1,000	59.35	617	54	26	9	276	26	216		3	1	4	61	30	292
County	512	30.39	235	28	9	5	147	18	28						23	254
Cities and villages	140	26.51	71	12	19	4	28	4			3		1	61	6	2
School districts	194	(1)	188						188						1	5
Towns	153	(1)	122	14			101	4					3			31
Drainage districts	1	(1)	1									1				
CHIPPEWA	1,841	49.09	1,423	106	76	20	464	170	552	11	14		10	85	58	275
County	803	21.41	582	43	16	10	278	162	72				1		42	189
Cities and villages	568	34.40	414	36	59	8	84	8	186	11	14		8	85	18	51
School districts	312	(1)	294						294						6	12
Towns	158	(1)	133	27	1	2	102						1		2	23
CLARK	1,891	55.35	1,629	99	38	18	757	147	552	7	3	1	7	57	72	133
County	861	25.20	792	49	15	4	513	135	72				4		53	16
Cities and villages	226	26.56	119	20	20	13	47	7		6	3		3	57	9	41
School districts	514	(1)	480						480						5	29
Towns	289	(1)	237	30	3	1	197	5		1					5	47
Drainage districts	1	(1)	1									1				
COLUMBIA	2,152	70.56	1,696	87	63	17	784	107	594	11	22	1	10	158	26	272
County	1,018	33.38	871	34	14	8	622	107	85				1			147
Cities and villages	577	37.62	356	35	48	9	76		147	11	22		8	157	17	47
School districts	412	(1)	362						362						2	48
Towns	140	(1)	106	18	1		86						1	1	3	30
Drainage districts	5	(1)	1									1			4	

[a] Omission from table 3 of any civil division listed in tables 1 or 5 indicates no payments reported for such division.

[1] Not computed.

[2] Exclusive of schools under supervision of the city, data for which are included with data for cities and villages.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND DRAINAGE DISTICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
CRAWFORD	$991	$58.99	$735	$57	$17	$9	$323	$47	$271	$2			$9	$14	$22	$220
County	469	27.92	315	29	5	8	179	47	38				9		10	144
Cities and villages	163	23.43	111	13	11	1	31		53	2				14	8	30
School districts	195	(1)	180						180						2	13
Towns	164	(1)	129	15	1		113								2	33
DANE	8,443	72.35	5,583	370	483	523	1,061	388	2,452	68	$147	$4	87	396	502	1,962
County	2,011	17.23	1,606	160	55	159	588	362	173				9		100	405
Cities and villages	5,224	68.92	3,127	162	423	362	286	26	1,577	67	147		77	396	373	1,328
School districts	770	(1)	702						702						13	55
Towns	425	(1)	244	48	5	2	187			1			1		7	174
Drainage districts	13	(1)	4									4			9	
DODGE	2,537	48.32	1,794	162	89	32	622	161	687	15	18	1	7	208	267	268
County	920	17.52	647	77	20	15	317	125	92				1		204	69
Cities and villages	950	35.29	623	53	67	16	107	27	314	15	18		6	207	49	71
School districts	319	(1)	281						281						2	36
Towns	347	(1)	242	32	2	1	198	9						1	12	92
Drainage districts	1	(1)	1									1				
DOOR	1,648	90 64	745	63	25	6	270	53	308	5	5		10	146	31	726
County	964	53.02	274	30	8	2	159	37	38						21	669
Cities and villages	357	65.96	188	17	16	3	43	11	78	5	5		10	146	8	15
School districts	208	(1)	192						192						1	15
Towns	119	(1)	91	16	1	1	68	5							1	27
DOUGLAS	3,501	75 16	2,782	285	383	174	369	424	993	24	36		94	1	181	537
County	1,307	28.06	972	156	35	85	170	417	83				26		78	257
Cities and villages	1,842	49.28	1,511	102	347	88	143	7	697	24	36		67		99	232
School districts	246	(1)	213						213							33
Towns	106	(1)	86	27	1	1	56						1	1	4	15

DUNN	1,338	49.56	1,124	76	44	12	419	117	442	2	4		8	50	9	155
County	594	22.00	511	34	13	6	265	101	89				3		1	82
Cities and villages	272	31.57	203	20	29	4	37	7	95	2	4		5	50	2	17
School districts	278	(1)	257						257						5	16
Towns	194	(1)	153	22	2	2	117	9	1						1	40
EAU CLAIRE	2,555	60.83	1,779	111	157	77	466	259	662	24	16		7	123	66	557
County	1,048	24.95	664	47	30	50	300	174	62				1		18	366
Cities and villages	1,239	40.27	885	48	126	26	106	78	455	24	16		6	123	46	185
School districts	163	(1)	145						145						2	16
Towns	105	(1)	85	16	1	1	60	7								20
FLORENCE	275	72.37	226	28	8	1	61	11	116				1	3	6	40
County	82	21.58	76	16	4		34	7	14				1		3	3
School districts	120	(1)	102						102						1	17
Towns	73	(1)	48	12	4	1	27	4						3	2	20
FOND DU LAC	3,016	43.85	2,225	190	226	73	500	228	962	26	6	2	12	35	218	538
County	1,035	17.11	651	97	33	23	201	174	115		1		7		115	239
Cities and villages	1,416	38.86	1,101	70	193	49	148	49	557	26	5		4	35	68	212
School districts	315	(1)	290						290						2	23
Towns	247	(1)	181	23		1	151	5					1		2	64
Drainage districts	3	(1)	2									2			1	
FOREST	610	53.98	556	56	20	14	149	63	247	3	1		3	1	14	39
County	266	23.54	236	29	11	12	105	49	28				2		10	20
Cities and villages	16	9.53	15	3	3		5	3		1					1	
School districts	231	(1)	216						216						1	14
Towns	97	(1)	89	24	6	2	39	11	3	2	1		1	1	2	5
GRANT	2,224	57.81	1,449	103	48	16	440	132	688	9	5		8	159	42	574
County	765	19.89	483	40	16	6	224	108	88				1		2	280
Cities and villages	517	31.48	246	35	29	9	71	13	68	9	5		7	159	21	91
School districts	575	(1)	532						532						5	38
Towns	367	(1)	188	28	3	1	145	11							14	165
GREEN	1,535	70.09	945	68	27	11	326	84	412	2	3		12	102	105	383
County	550	25.11	353	28	7	1	170	84	61				2		84	113
Cities and villages	550	57.13	260	26	20	10	57		133	2	3		9	101	17	172
School districts	228	(1)	218						218						2	8
Towns	207	(1)	114	14			99						1	1	2	90
GREEN LAKE	907	65.19	540	44	16	7	188	30	242	5	3		5	14	77	276
County	467	33.57	199	22	2	2	106	22	44				1		60	208
Cities and villages	223	31.86	139	13	14	4	33	6	57	5	3		4	14	16	54
School districts	147	(1)	141						141						1	5
Towns	70	(1)	61	9		1	49	2								9

[1]Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
IOWA	$1,211	$60.43	$952	$57	$27	$6	$398	$76	$372	$3	$6		$7	$19	$15	$225
County	608	30.34	444	27	5	4	277	74	56				1		1	163
Cities and villages	155	22.01	136	15	21	1	37	1	46	3	6		6	19	8	2
School districts	281	(1)	270						270						4	7
Towns	157	(1)	102	15	1	1	84	1							2	53
IRON	721	72.59	574	50	41	19	131	62	268	1	1		1	41	18	88
County	223	22.45	205	22	15	10	68	48	41				1		1	17
Cities and villages	122	24.00	69	9	23	7	21	7		1	1			39	4	10
School districts	267	(1)	227						227						11	29
Towns	109	(1)	73	19	3	2	42	7						2	2	32
JACKSON	948	57.57	700	51	29	17	241	67	286	2	2	$2	3	40	25	183
County	428	25.99	318	26	19	7	164	57	44				1		9	101
Cities and villages	96	24.14	47	6	9	9	16	2		2	2		1	40	2	7
School districts	265	(1)	242						242						13	10
Towns	157	(1)	91	19	1	1	61	8					1		1	65
Drainage districts	2	(1)	2									2				
JEFFERSON	2,402	64.74	1,534	122	92	72	463	135	589	29	23		9	335	93	440
County	731	19.70	512	44	14	52	208	131	61				2		49	170
Cities and villages	1,254	52.40	666	62	74	19	123	4	326	29	23		6	335	41	212
School districts	211	(1)	202						202						2	7
Towns	206	(1)	154	16	4	1	132						1		1	51
Drainage districts																
JUNEAU	969	56.13	718	52	23	7	225	70	331	4	1	2	3	50	16	185
County	413	23.92	342	28	12	7	165	70	60						7	64
Cities and villages	134	18.51	53	10	11		25			4	1		2	50	4	27
School districts	349	(1)	271						271						3	75
Towns	70	(1)	50	14			35						1		1	19
Drainage districts	3	(1)	2									2			1	

KENOSHA	4,366	66.86	3,205	231	470	201	332	473	1,294	48	89		67	72	203	886
County	662	10.14	595	115	78	44	116	136	105				1		39	28
Cities and villages	3,389	65.61	2,355	100	389	156	170	318	1,019	48	89		66	70	162	802
School districts	206	(1)	170						170						1	35
Towns	108	(1)	85	16	3	1	46	19						2		21
Drainage districts	1	(1)													1	
KEWAUNEE	1,159	72.27	551	45	23	4	205	29	239	2	1		3	101	58	449
County	642	40.03	189	23	8	3	96	24	33				2		46	407
Cities and villages	191	35.82	63	10	14	1	31	3		2	1		1	101	11	16
School districts	222	(1)	206						206						1	15
Towns	104	(1)	93	12	1		78	2								11
LA CROSSE	2,821	50.20	1,991	152	263	128	318	234	780	26	35		55	75	112	643
County	780	13.88	566	75	36	62	115	206	71				1		20	194
Cities and villages	1,734	39.28	1,191	67	226	65	148	27	544	26	35		53	75	86	352
School districts	175	(1)	165						165						4	6
Towns	132	(1)	69	10	1	1	55	1					1		2	61
Drainage districts																
LAFAYETTE	1,107	59.36	824	59	20	9	319	64	346	2	3		2	51	10	222
County	444	23.81	293	26	9	4	150	53	50				1			151
Cities and villages	146	24.04	78	13	10	4	42	4		2	3			51	4	13
School districts	310	(1)	296						296						2	12
Towns	207	(1)	157	20	1	1	127	7					1		4	46
LANGLADE	1,199	55.51	1,009	95	61	15	300	77	425	12	3		21	47	65	73
County	491	22.73	411	54	21	7	201	55	64				9		43	37
Cities and villages	372	40.74	307	19	39	7	33	12	170	12	3		12	47	12	6
School districts	205	(1)	191						191						8	6
Towns	131	(1)	100	22	1	1	66	10							2	29
LINCOLN	1,270	60.27	1,070	72	69	18	411	118	356	8	9		9	11	31	158
County	600	28.47	545	34	17	8	309	118	52				7		12	43
Cities and villages	389	34.07	293	19	51	9	38		157	8	9		2	11	17	68
School districts	168	(1)	147						147							21
Towns	113	(1)	85	19	1	1	64								2	26
MANITOWOC	3,929	65.59	2,292	159	202	78	626	185	941	28	54		19	692	143	802
County	846	14.12	568	54	22	40	253	109	86				4		47	231
Cities and villages	2,574	69.34	1,242	84	179	36	154	72	620	28	54		15	692	87	553
School districts	250	(1)	235						235						8	7
Towns	259	(1)	247	21	1	2	219	4							1	11
MARATHON	3,725	52.10	2,431	176	173	97	611	274	1,031	20	33		16	150	176	968
County	1,507	21.08	756	81	26	71	240	173	144		11		10		123	623
Cities and villages	1,207	36.75	860	54	146	24	104	83	401	20	22		6	150	35	162
School districts	535	(1)	486						486						3	46
Towns	476	(1)	329	41	1	2	267	18							10	137
Drainage districts																

[1] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
MARINETTE	$1,788	$53.33	$1,558	$104	$113	$28	$468	$151	$666	$11	$7		$10	$12	$21	$197
County	713	21.26	621	47	28	13	304	120	105				4		4	88
Cities and villages	556	29.69	474	28	82	13	69	22	237	11	7		5	11	10	61
School districts	350	(1)	324						324						5	21
Towns	169	(1)	139	29	3	2	95	9					1	1	2	27
MARQUETTE	412	43.89	309	31	10	1	82	18	163		1		3		6	97
County	165	17.58	114	17	5	1	47	14	28				2			51
Cities and villages	27	9.81	24	6	4		11	1			1		1		1	2
School districts	163	(1)	135						135						5	23
Towns	57	(1)	36	8	1		21	3								21
MILWAUKEE	62,934	83.14	40,216	3,414	5,646	5,036	3,767	6,052	12,057	498	2,042	$3	1,701	1,985	3,943	16,700
County	15,124	19.98	9,555	1,631	116	455	424	5,727	10		342		850		1,271	4,298
Cities and villages	45,325	64.62	28,877	1,668	5,489	4,449	3,049	306	10,892	474	1,700		850	1,985	2,565	11,898
School districts	1,622	(1)	1,155						1,155						102	365
Towns	853	(1)	626	115	41	132	294	19		24			1		5	222
Drainage districts	10	(1)	3									3				7
MONROE	1,462	50.76	1,208	70	39	13	543	97	430	8	6		2	44	23	187
County	704	24.44	607	32	12	6	397	97	61				2		3	94
Cities and villages	270	25.01	192	18	26	6	41		87	8	6			44	14	20
School districts	298	(1)	282						282						3	13
Towns	190	(1)	127	20	1	1	105								3	60
Drainage districts																
OCONTO	1,255	47.56	1,145	95	75	20	429	104	407	5	1		9	20	36	54
County	577	21.87	548	55	35	10	312	78	58						15	14
Cities and villages	222	25.05	185	15	39	8	22	18	68	5	1		9	20	14	3
School districts	305	(1)	281						281						3	21
Towns	149	(1)	131	25	1	2	95	8							2	16
Drainage districts	2	(1)													2	

ONEIDA	1,452	89 63	923	97	59	16	276	70	388	4	2		11	64	38	427
County	518	31 98	347	46	14	7	158	69	50				3		12	159
Cities and villages	599	72.17	277	16	40	7	37		167	4	2		4	60	18	244
School districts	181	(1)	171						171						3	7
Towns	154	(1)	128	35	5	2	81	1					4	4	5	17
Drainage districts																
OUTAGAMIE	3,626	56.57	2,541	214	237	89	706	247	965	26	36	1	20	519	113	453
County	1,052	16.41	817	92	23	70	350	164	105				13		32	203
Cities and villages	2,017	48.06	1,226	97	213	18	193	68	568	26	36		7	519	70	202
School districts	319	(1)	292						292						6	21
Towns	236	(1)	205	25	1	1	163	15							4	27
Drainage districts	2	(1)	1									1			1	
OZAUKEE	1,140	64.77	634	62	37	12	257	32	221	1	6	3	3	30	77	399
County	482	27.39	258	33	16	7	146	23	30				3		52	172
Cities and villages	374	45.10	155	16	19	4	58	6	45	1	6			30	21	168
School districts	174	(1)	146						146						3	25
Towns	93	(1)	72	13	2	1	53	3								21
Drainage districts	17	(1)	3									3			1	13
PEPIN	330	44.30	303	24	9	4	105	29	130	1			1	3	4	20
County	149	20.00	142	15	6	3	74	23	20				1		1	6
Cities and villages	69	28.77	61	3	3	1	10	4	39	1				3	3	2
School districts	75	(1)	71						71							4
Towns	37	(1)	29	6			21	2								8
PIERCE	965	45.86	774	65	20	5	289	61	328	1	3		2	30	12	149
County	380	18.06	311	28	6	2	170	53	51				1			69
Cities and villages	215	31.64	146	21	13	3	38	3	64	1	3			30	10	29
School districts	231	(1)	213						213							18
Towns	139	(1)	104	16	1		81	5					1		2	33
POLK	1,382	52.02	1,177	72	27	9	428	71	537		25		8	17	20	168
County	549	20.66	495	33	14	6	298	71	71				2		1	53
Cities and villages	152	22 65	101	19	12	2	38				25		5	16	8	27
School districts	548	(1)	466						466						9	73
Towns	133	(1)	115	20	1	1	92						1	1	2	15
Drainage districts																
PORTAGE	1,533	45.22	1,005	93	88	22	226	101	454	7	8		6	95	71	362
County	478	14.10	318	45	15	7	117	73	60		1				44	116
Cities and villages	685	41.39	374	28	72	14	44	19	179	7	7		4	95	24	192
School districts	229	(1)	215						215						1	13
Towns	141	(1)	98	20	1	1	65	9					2		2	41
Drainage districts																
PRICE	919	53.17	764	68	39	6	251	42	348	2	2		6	20	20	115
County	400	23.14	312	29	21	4	172	28	55				3		8	80
Cities and villages	201	34.36	167	16	17	2	24	5	97	2	2		2	19	9	6
School districts	206	(1)	196						196						1	9
Towns	112	(1)	89	23	1		55	9					1	1	2	20

[1] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments											Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
RACINE	$7,063	$76 69	$4,151	$272	$403	$184	$504	$880	$1,631	$71	$125	$2	$79	$207	$362	$2,343
County	1,852	20.11	837	145	51	47	180	253	147		12		2		79	936
Cities and villages	4,705	62 73	2,893	104	348	133	213	614	1,222	70	113		76	205	276	1,331
School districts	313	(1)	256						256						5	52
Towns	189	(1)	163	23	4	4	111	13	6	1			1	2		24
Drainage districts	4	(1)	2									2			2	
RICHLAND	1,200	61.46	889	58	21	8	365	73	355	3	4		2	107	22	182
County	494	25.30	397	32	6	5	225	67	62						13	84
Cities and villages	284	54.40	142	10	13	2	29	3	77	3	4		1	107	3	32
School districts	223	(1)	216						216						1	6
Towns	199	(1)	134	16	2	1	111	3					1		5	60
ROCK	4,272	56.51	2,884	189	316	123	495	284	1,355	32	74		16	290	169	929
County	1,343	17.76	846	72	39	58	252	284	137				3		46	451
Cities and villages	2,412	44.45	1,599	96	270	62	159		894	32	74		12	290	118	405
School districts	340	(1)	324						324						5	11
Towns	177	(1)	115	21	7	2	84						1			62
Drainage districts																
RUSK	767	47.70	674	58	29	3	159	50	359	3	1		12	11	17	65
County	281	17.47	254	28	13	1	104	50	57				1		2	25
Cities and villages	143	26.28	118	10	15	1	15		63	3	1		10	11	11	3
School districts	269	(1)	239						239						2	28
Towns	73	(1)	63	20	1	1	40						1		1	9
Drainage districts	1	(1)													1	

St. Croix	1,439	56.53	1,106	73	35	8	385	140	446	6	7		6	55	26	252
County	651	25.57	503	36	17	3	265	121	60				1		12	136
Cities and villages	310	34.61	161	18	16	4	37	10	59	6	7		4	55	11	83
School districts	338	(1)	327						327						2	9
Towns	140	(1)	115	19	2	1	83	9					1		1	24
Sauk	1,865	58.23	1,327	91	39	15	500	112	549	10	7		4	128	33	377
County	692	21.60	518	45	5	9	265	112	81				1		8	166
Cities and villages	498	35.47	304	25	33	5	56		166	10	7		2	128	17	49
School districts	335	(1)	302						302						4	29
Towns	340	(1)	203	21	1	1	179						1		4	133
Sawyer	544	60.44	484	53	14	2	184	22	198	1	1		9	5	7	48
County	247	27.44	226	25	10	1	137	16	29				8		1	20
Cities and villages	40	25.41	34	3	3		8	1	17	1	1			4		2
School districts	163	(1)	152						152						3	8
Towns	94	(1)	72	25	1	1	39	5					1	1	3	18
Shawano	1,570	46.84	1,215	84	42	36	537	110	400	2	1	3		64	33	258
County	786	23.45	575	41	22	4	340	110	58						17	194
Cities and villages	259	28.52	157	19	18	31	29		57	2	1			64	11	27
School districts	298	(1)	285						285						1	12
Towns	224	(1)	195	24	2	1	168								4	25
Drainage districts	3	(1)	3									3				
Sheboygan	5,281	72.14	2,943	184	313	209	849	185	1,061	21	77	1	43	355	146	1,837
County	1,888	25.79	889	66	30	98	459	121	111				4		68	931
Cities and villages	2,873	54.68	1,586	98	282	111	258	55	646	21	77		38	355	73	859
School districts	331	(1)	304						304						5	22
Towns	188	(1)	163	20	1		132	9					1			25
Drainage districts	1	(1)	1									1				
Taylor	838	47.38	737	64	20	5	260	40	340	3			5	11	16	74
County	341	19.28	296	33	9	3	158	32	58				3		9	36
Cities and villages	61	16.62	45	8	10	1	19	3		3			1	10	3	3
School districts	293	(1)	282						282						1	10
Towns	143	(1)	114	23	1	1	83	5					1	1	3	25
Trempealeau	1,160	48.52	887	71	23	12	347	90	334	2	2	1	5	37	7	229
County	538	22.50	412	31	10	10	239	74	47				1			126
Cities and villages	154	22.38	71	19	11	1	26	6		2	2		4	37	3	43
School districts	300	(1)	287						287						1	12
Towns	167	(1)	116	21	2	1	82	10							3	48
Drainage districts	1	(2)	1									1				
Vernon	1,682	58.94	1,241	69	35	14	538	113	459	3	3		7	29	42	370
County	792	27.75	563	28	22	8	302	113	90						18	211
Cities and villages	232	28.36	156	15	12	5	38		74	3	3		6	29	11	36
School districts	312	(1)	292						292						5	15
Towns	346	(1)	230	26	1	1	198		3				1		8	108

[1] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
VILAS	$692	$91.05	$484	$61	$16	$5	$185	$29	$180	----	$2	----	$6	$38	$14	$156
County	310	40.79	210	28	10	5	122	22	22	----	----	----	1	----	3	97
Cities and villages	90	64.94	21	5	5	----	7	2	----	----	----	----	2	38	3	28
School districts	166	(1)	158	----	----	----	----	----	158	----	----	----	----	----	2	6
Towns	126	(1)	95	28	1	----	56	5	----	----	2	----	3	----	6	25
WALWORTH	2,244	71.46	1,528	128	92	29	402	196	640	$18	14	----	9	161	147	408
County	786	25.03	513	56	27	8	164	196	62	----	----	----	----	----	113	160
Cities and villages	785	48.07	366	45	59	20	122	----	180	18	14	----	8	161	31	127
School districts	481	(1)	398	----	----	----	----	----	398	----	----	----	----	----	1	82
Towns	192	(1)	151	27	6	1	116	----	----	----	----	----	1	----	2	39
Drainage districts																
WASHBURN	540	48.64	414	46	11	4	78	36	235	1	----	----	3	8	15	103
County	220	19.81	126	25	6	2	31	27	33	----	----	----	2	----	4	90
Cities and villages	47	11.44	29	7	5	1	10	4	----	1	----	----	1	7	5	6
School districts	211	(1)	202	----	----	----	----	----	202	----	----	----	----	----	5	4
Towns	62	(1)	57	14	----	1	37	5	----	----	----	----	----	1	1	3
WASHINGTON	1,430	53.56	928	87	38	24	319	104	343	4	4	----	5	125	59	318
County	527	19.74	372	39	14	14	149	104	48	----	----	----	4	----	45	110
Cities and villages	406	35.72	132	29	23	10	61	----	----	4	4	----	1	125	9	140
School districts	324	(1)	295	----	----	----	----	----	295	----	----	----	----	----	4	25
Towns	173	(1)	129	19	1	----	109	----	----	----	----	----	----	----	1	43
Drainage districts																
WAUKESHA	3,248	60.15	2,293	210	201	129	518	248	915	23	41	$1	7	256	180	519
County	955	17.69	708	98	57	32	272	165	84	----	----	----	----	----	118	129
Cities and villages	1,586	53.00	1,009	81	138	96	130	71	423	22	41	----	7	255	57	265
School districts	475	(1)	408	----	----	----	----	----	408	----	----	----	----	----	5	62
Towns	230	(1)	167	31	6	1	116	12	----	1	----	----	----	1	----	62
Drainage districts	2	(1)	1	----	----	----	----	----	----	----	----	1	----	----	----	1

WAUPACA	1,869	55.77	1,272	96	61	20	414	136	519	11	7		8	176	73	348
County	767	22.89	481	40	19	9	243	101	63				6		52	234
Cities and villages	631	38.06	367	36	41	10	71	25	165	11	7		1	176	18	70
School districts	310	(1)	291						291						1	18
Towns	160	(1)	133	20	1	1	100	10					1		1	26
Drainage districts	1	(1)													1	
WAUSHARA	849	58.85	521	37	12	6	162	37	263		2		2	1	34	293
County	486	33.69	208	20	6	3	95	29	53				2		32	246
Cities and villages	38	10 13	30	5	6	2	13	3			1				1	7
School districts	234	(1)	210						210						1	23
Towns	91	(1)	73	12		1	54	5			1			1		17
WINNEBAGO	4,428	56.19	3,046	210	391	144	631	311	1,171	39	70	1	78	366	91	925
County	964	12.23	704	76	35	38	257	200	94				4			260
Cities and villages	3,090	49.86	2,031	117	355	105	282	98	891	39	70		74	366	89	604
School districts	206	(1)	185						185						1	20
Towns	167	(1)	125	17	1	1	92	13	1						1	41
Drainage districts	1	(1)	1									1				
WOOD	2,646	68.91	1,667	131	140	49	411	207	668	17	29	5	10	475	30	374
County	820	21.35	605	66	38	13	230	154	98				6		62	153
Cities and villages	1,352	60.97	704	45	102	35	118	40	315	17	29		3	475	61	112
School districts	280	(1)	255						255						1	24
Towns	188	(1)	98	20		1	63	13					1		5	85
Drainage districts	6	(1)	5									5			1	

[1] Not computed.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR VILLAGE	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
Grand total	$100,316	$53.11	$63,432	$4,023	$10,360	$6,193	$7,897	$2,340	$26,425	$1,253	$2,865	$1,576	$9,272	$5,016	$22,596
30,000 population and over	63,839	63.38	41,113	2,058	7,624	5,028	3,996	1,474	16,723	699	2,195	1,316	2,595	3,569	16,561
Milwaukee	39,561	66 76	25,169	1,288	5,004	3,861	2,606	277	9,410	382	1,573	768	1,622	2,223	10,547
Racine	4,479	65.48	2,723	87	323	129	175	608	1,150	67	109	75	179	265	1,312
Madison	4,630	77.17	2,844	133	389	354	209	26	1,457	59	142	75	245	350	1,191
Kenosha	3,382	65.93	2,353	99	389	156	169	318	1,319	48	89	66	70	162	797
Oshkosh	1,849	45.10	1,358	68	250	89	158	63	584	30	44	72	109	53	329
La Crosse	1,658	40.74	1,140	61	213	64	138	25	523	25	34	51	64	85	369
Sheboygan	2,240	55.72	1,276	70	245	98	163	44	538	18	64	36	104	66	804
Green Bay	2,260	56.78	1,423	70	271	67	132	103	653	27	57	43	81	160	596
West Allis	1,951	52.45	1,328	85	188	122	106	3	692	19	47	66	122	117	384
Superior	1,829	50.65	1,499	97	346	88	140	7	697	24	36	64	----------	98	232
8,000 to 30,000 population	19,919	50.26	12,789	859	1,945	728	1,561	574	6,319	306	398	99	2,624	817	3,689
Eau Claire	1,166	42.87	825	41	121	26	95	76	421	23	16	6	119	43	179
Fond du Lac	1,192	44.15	919	51	169	46	105	45	478	21	2	2	34	59	180
Appleton	1,246	47.56	908	69	160	14	106	46	461	19	27	6	125	48	165
Wausau	1,080	43.90	771	35	129	22	70	77	400	15	18	5	126	28	155
Beloit	1,062	44.25	779	43	136	23	63	----------	447	10	51	6	104	60	119
Wauwatosa	1,426	59.92	863	87	80	142	93	3	381	38	38	1	47	89	427
Manitowoc	1,593	67.79	863	51	121	26	106	43	458	20	24	14	444	56	230
Janesville	982	44.23	611	38	104	30	64	----------	339	17	18	1	97	46	228
Waukesha	1,106	61.44	749	50	103	59	70	63	320	15	33	6	105	40	212
Shorewood	564	36.86	334	53	55	131	32	----------	30	11	16	6	71	29	130

Stevens Point	655	46.79	354	23	68	13	37	16	179	7	7	4	95	24	182
Marinette	455	32.97	395	19	74	9	50	17	206	10	6	4	7	10	43
Cudahy	450	39.82	374	31	36	30	56	10	200	6	5		30	25	21
South Milwaukee	590	52.68	358	30	32	16	76	9	179	11	3	2	32	45	155
Watertown	549	50.83	296	23	31	13	60	2	144	11	11	1	65	14	174
Two Rivers	906	84.67	346	26	50	9	35	28	162	7	28	1	214	27	319
Ashland	402	37.85	383	20	83	6	46	40	163	5	13	7		6	13
Beaver Dam	352	35.51	272	20	33	7	45	14	139	5	5	4	29	19	32
Chippewa Falls	398	41.46	300	22	45	6	52	7	145	8	12	3	49	12	37
Neenah	700	73.68	364	27	58	13	50	14	182	9	11		99	16	221
Menasha	511	54.36	285	18	44	3	64	16	125		15		158	20	48
Marshfield	617	68.56	295	19	42	11	43	21	140	10	8	1	279	16	27
Wisconsin Rapids	649	72.11	343	14	48	20	46	15	175	6	18	1	188	41	77
Antigo	369	42.91	304	19	38	7	31	12	170	12	3	12	47	12	6
Merrill	309	35.29	221	14	45	9	29		108	6	8	2		14	65
Rhinelander	599	72.17	277	16	40	7	37		167	4	2	4	60	18	244
2,500 *to* 8,000 population	3,452	49 57	5,558	475	672	245	934	133	2,742	148	128	81	2,260	361	1,273
Kaukauna	629	95.58	205	13	29	3	33	10	107	6	4		378	16	30
Portage	268	42 49	188	15	27	6	25		96	4	7	5	42	8	39
Fort Atkinson	231	39.88	176	21	22	3	24	1	88	10	6	1	38	10	7
Waupun	261	45 08	135	10	17	3	18	6	74	4	3		111	7	5
Menomonie	235	42 00	177	11	26	4	28	4	95		4	5	48	2	8
Baraboo	219	39.50	167	11	15	4	24		103	5	4	1	14	9	29
De Pere	146	26.44	104	7	19	3	20	3	43	6	2	1	16	18	8
Whitefish Bay	471	87.84	191	46	45	58	25	2		3	5	7	61	27	192
Rice Lake	256	49.45	166	10	18	5	23	11	90	4	5		71	5	14
Oconto	159	31.61	152	9	32	5	17	11	68	3	1	6		7	
Monroe	383	76.37	179	19	11	6	32		100		2	9	21	16	167
Sturgeon Bay	353	70.84	184	16	16	3	41	11	78	4	5	10	146	8	15
Sparta	163	32 94	135	9	14	1	16		87	5	3		15	9	4
West Bend	133	27.94	59	9	11	2	33			3	1		11	1	62
New London	267	57.28	129	10	17	5	18	13	61	4	1		95	12	31
Stoughton	293	65 15	176	10	13	5	21		120	5	1	1	101	11	5
Oconomowoc	310	74.22	178	14	16	5	23	5	103	5	6	1	105	10	17
Shawano	187	44.65	118	9	8	30	12		57	2			55	8	6
West Milwaukee	176	42 23	135	24	28	39	47	2		4				6	35
Burlington	192	46 67	143	12	20	4	27	3	71	3	3		23	8	18
Berlin	182	44.33	112	9	11	3	19	4	57	4	2	3	14	14	42
Platteville	185	45.71	113	11	6	2	18	4	68	3	1		13	8	51
Ripon	156	39.16	138	9	16	2	23	3	79	3	3		1	7	10
Prairie du Chien	109	27.64	81	8	8	1	10		52	2			11	8	9
Plymouth	323	33.20	137	7	13	5	36	7	61	2	4	2	169	2	15

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

CITY OR VILLAGE	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments									Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
2,500 to 8,000 population—Contd.														
Hartford	$217	$57 81	$54	$14	$9	$8	$18			$1	$3	$1	$86	$2	$75
Port Washington	289	78 26	87	6	11	1	16	$5	$45	1	2		30	10	162
Richland Center	263	72. 41	125	7	10	2	20	3	76	2	4	1	105	3	30
Clintonville	188	52. 63	105	10	13	2	19	4	51	3	3		72	3	8
Ladysmith	128	36. 64	106	7	13	1	9		63	3	1	9	9	10	3
Whitewater	142	40. 98	105	9	14	3	18		52	4	3	2	21	12	4
Tomah	58	17 29	31	4	8	2	12			3	2		12	3	12
Delavan	77	23 33	48	6	14	3	20			4	1		19	1	9
Hurley	94	28. 80	50	7	19	3	16	4		1			30	4	1
Waupaca	112	35. 77	89	7	7	2	11	4	53	3	2		8	1	14
Lake Geneva	179	58. 25	151	9	13	4	33		83	5	4		8	11	9
Park Falls	116	38 21	100	11	10	1	12	3	58	2	2	1	9	6	1
Reedsburg	169	54 26	95	4	9	1	12		63	3	2	1	58	4	4
Sheboygan Falls	148	50. 44	82	5	10	1	15	3	47		1		52	5	3
Tomahawk	89	30. 49	72	5	6		9		49	2	1		11	3	3
Edgerton	133	45. 77	105	5	11	6	9		65	3	2	4	12	5	11
Little Chute	40	13. 77	21	3	8		6	3			1		16	1	2
Viroqua	116	41. 55	105	4	2	2	15		73	2	1	6	1	7	3
Hudson	193	70 83	102	7	6	2	16	2	59	3	4	3	9	5	17
Jefferson	171	64. 80	82	4	8		11	1	51	4	3		60	12	17
Mayville	84	33. 32	68	5	4	1	9	1	45	2	1			14	2
Columbus	167	66 83	97	7	9	2	12		51	3	12	1	61	2	7
Less than 2,500 population	7,106	24 13	3,972	631	619	192	1,406	159	641	100	144	80	1,792	269	1,073

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	**$209,347**	**$193,771**	**$4,086**	**$11,490**	**$205,235**	**$99.10**
State government	1,184	1,184			1,184	.40
Counties	80,919	77,270		3,649	80,858	27.22
Cities and villages	112,614	105,487	1,936	5,191	108,563	57.48
School districts [2]	10,619	8,895		[1] 1,724	10,619	(1)
Towns	1,861	935		926	1,861	(1)
Drainage districts	2,150		2,150		2,150	(1)
ADAMS	67	61	4	2	67	8.37
County						
Cities and villages	3	3			3	1.80
School districts	58	58			58	(1)
Towns	2			2	2	(1)
Drainage districts	[1] 4		4		4	(1)
ASHLAND	254	138		116	254	12.06
County	102	4		98	102	4.84
Cities and villages	118	118			118	9.18
School districts	30	15		15	30	(1)
Towns	4	1		3	4	(1)
BARRON	815	745	7	63	815	23.76
County	230	230			230	6.71
Cities and villages	350	314		36	350	29.21
School districts	206	201		5	206	(1)
Towns	22			22	22	(1)
Drainage districts	7		7		7	(1)
BAYFIELD	250	223		27	250	16.66
County	75	75			75	5.00
Cities and villages	35	35			35	10.52
School districts	80	79		1	80	(1)
Towns	60	34		26	60	(1)
BROWN	6,734	6,140		594	6,734	93.92
County	2,612	2,612			2,612	36.43
Cities and villages	3,791	3,245		546	3,791	79.72
School districts	251	203		48	251	(1)
Towns	80	80			80	(1)
BUFFALO	182	160		22	182	11.87
County	57	57			57	3.72
Cities and villages	100	88		12	100	23.86
School districts	24	15		9	24	(1)
Towns	[1] 1			1	1	(1)
BURNETT	89	47		42	89	8.70
County	16			16	16	1.56
Cities and villages	23	17		6	23	18.00
School districts	45	26		19	45	(1)
Towns	5	4		1	5	(1)
CALUMET	786	778		8	786	46.65
County	590	590			590	35.02
Cities and villages	159	159			159	30.10
School districts	34	29		5	34	(1)
Towns	3			3	3	(1)
Drainage districts						
CHIPPEWA	1,478	1,344		134	1,478	39.41
County	710	652		58	710	18.93
Cities and villages	642	579		63	642	38.89
School districts	107	104		3	107	(1)
Towns	19	9		10	19	(1)
CLARK	1,440	1,234	178	28	1,440	42.15
County	958	958			958	28.04
Cities and villages	192	188		4	192	22.56
School districts	96	88		8	96	(1)
Towns	16			16	16	(1)
Drainage districts	178		178		178	(1)

[1] Not computed.
[2] Exclusive of schools under supervision of the city, data for which are included with data for cities and villages.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
COLUMBIA	$563	$442	$53	$68	$563	$18.46
County						
Cities and villages	320	307		13	320	20.87
School districts	153	118		35	153	(1)
Towns	37	17		20	37	(1)
Drainage districts	53		53		53	(1)
CRAWFORD	441	412		29	441	26.25
County	220	220			220	13.10
Cities and villages	116	101		15	116	16.67
School districts	94	91		3	94	(1)
Towns	11			11	11	(1)
DANE	11,657	9,649	1,514	494	11,554	99.01
County	2,250	2,250			2,250	19.28
Cities and villages	8,726	6,866	1,392	468	8,623	113.76
School districts	462	457		5	462	(1)
Towns	97	76		21	97	(1)
Drainage districts	122		122		122	(1)
DODGE	5,194	4,981	2	211	5,194	98.93
County	4,030	4,030			4,030	76.76
Cities and villages	823	743		80	823	30.57
School districts	27	11		16	27	(1)
Towns	312	197		115	312	(1)
Drainage districts	2		2		2	(1)
DOOR	1,065	1,041		24	1,065	58.57
County	762	762			762	41.91
Cities and villages	220	213		7	220	40.65
School districts	66	66			66	(1)
Towns	17			17	17	(1)
DOUGLAS	4,107	3,713	12	382	4,041	86.75
County	1,723	1,573		150	1,723	36.99
Cities and villages	2,207	2,118	12	107	2,231	59.69
School districts	38	11		27	38	(1)
Towns	49	11		38	49	(1)
DUNN	214	160		54	214	7.93
County	5	5			5	.19
Cities and villages	66	58		8	66	7.66
School districts	129	94		35	129	(1)
Towns	14	3		11	14	(1)
EAU CLAIRE	1,500	1,475		25	1,435	34.17
County	455	455			455	10.83
Cities and villages	1,006	994		12	941	30.55
School districts	34	26		8	34	(1)
Towns	5			5	5	(1)
FLORENCE	186	183		3	186	48.05
County	40	40			40	10.53
School districts	112	112			112	(1)
Towns	34	31		3	34	(1)
FOND DU LAC	4,320	4,257	19	44	4,320	71.40
County	2,917	2,917			2,917	48.21
Cities and villages	1,310	1,280		30	1,310	35.06
School districts	54	47		7	54	(1)
Towns	20	13		7	20	(1)
Drainage districts	19		19		19	(1)
FOREST	305	206		99	305	26.99
County	199	159		40	199	17.61
Cities and villages	38	38			38	22.63
School districts	63	9		54	63	(1)
Towns	5			5	5	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
GRANT	$837	$577	----------	$260	$837	$21.76
County	35	10	----------	25	35	.91
Cities and villages	400	373	----------	27	400	24.36
School districts	216	96	----------	120	216	(1)
Towns	186	98	----------	88	186	(1)
GREEN	2,063	2,029	$1	33	2,063	94.20
County	1,625	1,625	----------	----------	1,625	74.20
Cities and villages	324	322	----------	2	324	33.66
School districts	82	82	----------	----------	82	(1)
Towns	31	----------	----------	31	31	(1)
Drainage districts	1	----------	1	----------	1	(1)
GREEN LAKE	1,610	1,602	----------	8	1,610	115.72
County	1,345	1,345	----------	----------	1,315	96.67
Cities and villages	239	238	----------	1	239	34.14
School districts	26	19	----------	7	26	(1)
Towns	----------	----------	----------	----------	----------	----------
IOWA	210	185	----------	25	210	10.48
County	27	27	----------	----------	27	1.35
Cities and villages	144	136	----------	8	114	10.21
School districts	23	22	----------	1	23	(1)
Towns	16	----------	----------	16	16	(1)
IRON	352	268	----------	84	352	35.44
County	16	16	----------	----------	16	1.61
Cities and villages	95	75	----------	20	95	18.69
School districts	240	177	----------	63	240	(1)
Towns	1	----------	----------	1	1	(1)
JACKSON	534	280	187	67	534	32.43
County	170	170	----------	----------	170	10.32
Cities and villages	48	35	----------	13	48	12.07
School districts	118	70	----------	48	118	(1)
Towns	11	5	----------	6	11	(1)
Drainage districts	187	----------	187	----------	187	(1)
JEFFERSON	1,551	1,534	----------	17	1,551	41.81
County	910	910	----------	----------	910	24.53
Cities and villages	595	595	----------	----------	595	24.86
School districts	41	29	----------	12	41	(1)
Towns	5	----------	----------	5	5	(1)
Drainage districts	----------	----------	----------	----------	----------	----------
JUNEAU	741	214	410	117	741	42.92
County	193	113	----------	80	193	11.18
Cities and villages	81	52	----------	29	81	11.19
School districts	50	49	----------	1	50	(1)
Towns	7	----------	----------	7	7	(1)
Drainage districts	410	----------	410	----------	410	(1)
KENOSHA	4,263	4,139	5	119	4,254	65.15
County	619	619	----------	----------	619	9.48
Cities and villages	3,568	3,520	----------	48	3,559	68.90
School districts	71	----------	----------	71	71	(1)
Towns	----------	----------	----------	----------	----------	----------
Drainage districts	5	----------	5	----------	5	(1)
KEWAUNEE	1,312	1,267	----------	45	1,312	81.81
County	1,100	1,100	----------	----------	1,100	68.59
Cities and villages	200	160	----------	40	200	37.51
School districts	8	7	----------	1	8	(1)
Towns	4	----------	----------	4	4	(1)
LA CROSSE	2,225	1,929	274	22	2,068	36.80
County	439	439	----------	----------	439	7.81
Cities and villages	1,677	1,382	274	21	1,620	34.43
School districts	83	83	----------	----------	83	(1)
Towns	26	25	----------	1	26	(1)
Drainage districts	----------	----------	----------	----------	----------	----------

1 Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
LAFAYETTE	$159	$108		$51	$159	$8.53
County						
Cities and villages	111	90		21	111	18.28
School districts	19	18		1	19	(1)
Towns	29			29	29	(1)
LANGLADE	1,186	1,114		72	1,186	54.91
County	949	879		70	949	43.94
Cities and villages	234	234			234	25.63
School districts						
Towns	3	1		2	3	(1)
LINCOLN	567	542		25	567	26.91
County	182	182			182	8.64
Cities and villages	350	327		23	350	30.65
School districts	24	23		1	24	(1)
Towns	11	10		1	11	(1)
MANITOWOC	3,530	3,382		148	3,530	58.93
County	1,049	1,049			1,049	17.51
Cities and villages	2,371	2,311		60	2,371	63.87
School districts	106	22		84	106	(1)
Towns	4			4	4	(1)
MARATHON	4,236	4,125	$58	53	4,236	59.24
County	3,000	3,000			3,000	41.96
Cities and villages	961	954		7	961	29.26
School districts	166	160		6	166	(1)
Towns	51	11		40	51	(1)
Drainage districts	58		58		58	(1)
MARINETTE	577	423		154	577	17.21
County	200	110		90	200	5.96
Cities and villages	306	257		49	306	16.34
School districts	62	52		10	62	(1)
Towns	9	4		5	9	(1)
MARQUETTE	130	104		26	130	13.85
County						
Cities and villages	17	17			17	6.18
School districts	111	87		24	111	(1)
Towns	2			2	2	(1)
MILWAUKEE	95,367	90,917	39	4,411	91,655	121.08
County	33,241	30,503		2,738	33,180	43.83
Cities and villages	59,088	57,389	39	1,660	55,437	79.04
School districts	3,036	3,025		11	3,036	(1)
Towns	2			2	2	(1)
Drainage districts						
MONROE	455	441		14	455	15.80
County	140	140			140	4.86
Cities and villages	237	234		3	237	21.95
School districts	67	67			67	(1)
Towns	11			11	11	(1)
Drainage districts						
OCONTO	912	728	31	153	912	34.56
County	349	294		55	349	13.23
Cities and villages	438	361		77	438	113.44
School districts	73	73			73	(1)
Towns	21			21	21	(1)
Drainage districts	31		31		31	(1)
ONEIDA	1,020	850	75	95	1,020	62.96
County	266	251		15	266	16.42
Cities and villages	571	528		43	571	68.80
School districts	61	54		7	61	(1)
Towns	47	17		30	47	(1)
Drainage districts	75		75		75	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
OUTAGAMIE	$2,139	$1,892	$148	$99	$2,139	$33.37
County	614	614			614	9.58
Cities and villages	1,247	1,176		71	1,247	20.72
School districts	115	102		13	115	(1)
Towns	15			15	15	(1)
Drainage districts	148		148		148	(1)
OZAUKEE	1,614	1,607		7	1,614	91.70
County	1,110	1,110			1,110	63.07
Cities and villages	399	398		1	399	48.12
School districts	99	99			99	(1)
Towns	6			6	6	(1)
Drainage districts						
PEPIN	285	63		222	285	38.26
County						
Cities and villages	64	36		28	64	26.69
School districts	220	27		193	220	(1)
Towns	1			1	1	(1)
PIERCE	274	255		19	274	13.02
County						
Cities and villages	141	139		2	141	20.75
School districts	120	116		4	120	(1)
Towns	13			13	13	(1)
POLK	627	441	1	185	627	23.60
County	23	23			23	.87
Cities and villages	163	160		3	163	24.28
School districts	412	258		154	412	(1)
Towns	28			28	28	(1)
Drainage districts	1		1		1	(1)
PORTAGE	1,509	1,436		73	1,509	44.51
County	955	955			955	28.17
Cities and villages	499	454		45	499	30.15
School districts	49	27		22	49	(1)
Towns	6			6	6	(1)
Drainage districts						
PRICE	432	346		86	432	24.99
County	171	145		26	171	9.89
Cities and villages	183	138		45	183	31.28
School districts	60	47		13	60	(1)
Towns	18	16		2	18	(1)
RACINE	8,405	7,623	33	749	8,405	91.26
County	1,625	1,625			1,625	17.64
Cities and villages	6,608	5,908		700	6,608	88.11
School districts	126	90		36	126	(1)
Towns	13			13	13	(1)
Drainage districts	33		33		33	(1)
RICHLAND	410	336		74	410	21.00
County	282	252		30	282	14.44
Cities and villages	32	32			32	6.13
School districts	54	25		29	54	(1)
Towns	42	27		15	42	(1)
ROCK	3,189	3,171		18	3,189	42.18
County	900	900			900	11.90
Cities and villages	2,172	2,158		14	2,172	40.03
School districts	115	113		2	115	(1)
Towns	2			2	2	(1)
Drainage districts						

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
RUSK	$316	$238	$16	$62	$316	$19.65
County	51	15		36	51	3.17
Cities and villages	191	190		1	191	35.10
School districts	36	13		23	36	(1)
Towns	22	20		2	22	(1)
Drainage districts	16		16		16	(1)
ST. CROIX	593	546		47	593	23.30
County	245	245			245	9.62
Cities and villages	192	176		16	192	21.44
School districts	150	125		25	150	(1)
Towns	6			6	6	(1)
SAUK	638	583		55	638	19.92
County	167	167			167	5.21
Cities and villages	352	329		23	352	25.07
School districts	84	75		9	84	(1)
Towns	35	12		23	35	(1)
SAWYER	110	85		34	110	13.22
County	25			25	25	2.78
Cities and villages	21	15		6	21	13.34
School districts	50	50			50	(1)
Towns	23	20		3	23	(1)
SHAWANO	694	649		45	694	20.71
County	352	352			352	10.50
Cities and villages	186	181		5	186	20.48
School districts	73	36		37	73	(1)
Towns	83	80		3	83	(1)
Drainage districts						
SHEBOYGAN	3,469	2,707	531	141	3,469	47.39
County	1,610	1,610			1,610	21.99
Cities and villages	1,376	1,070	219	87	1,376	26.19
School districts	157	117		40	157	(1)
Towns	14			14	14	(1)
Drainage districts	312		312		312	(1)
TAYLOR	325	255		70	325	18.38
County	228	168		60	228	12.89
Cities and villages	49	49			49	13.35
School districts	43	38		5	43	(1)
Towns	5			5	5	(1)
TREMPEALEAU	173	123		50	173	7.24
County						
Cities and villages	92	90		2	92	13.37
School districts	41			41	41	(1)
Towns	40	33		7	40	(1)
Drainage districts						
VERNON	738	697		41	738	25.86
County	400	400			400	14.02
Cities and villages	228	216		12	228	27.87
School districts	42	40		2	42	(1)
Towns	68	41		27	68	(1)
VILAS	225	203		22	225	29.61
County	99	99			99	13.03
Cities and villages	41	41			41	29.58
School districts	35	35			35	(1)
Towns	50	28		22	50	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
WALWORTH	$2,882	$2,849	$6	$27	$2,882	$91.78
County	2,230	2,230			2,230	71.02
Cities and villages	586	561		25	586	35.88
School districts	55	55			55	(1)
Towns	5	3		2	5	(1)
Drainage districts	6		6		6	(1)
WASHBURN	287	211		76	287	25.85
County	97	60		37	97	8.74
Cities and villages	78	76		2	78	18.08
School districts	101	69		32	101	(1)
Towns	11	6		5	11	(1)
WASHINGTON	2,035	1,981		54	2,035	76.22
County	850	850			850	31.84
Cities and villages	199	191		8	199	17.51
School districts	980	940		40	980	(1)
Towns	6			6	6	(1)
Drainage districts						
WAUKESHA	3,680	3,446		234	3,680	68.15
County	2,258	2,258			2,258	41.81
Cities and villages	1,209	1,158		51	1,209	40.40
School districts	188	30		158	188	(1)
Towns	25			25	25	(1)
Drainage districts						
WAUPACA	1,654	1,342	18	294	1,654	49.35
County	1,100	1,100			1,100	32.82
Cities and villages	396	109		287	396	23.89
School districts	134	133		1	134	(1)
Towns	6			6	6	(1)
Drainage districts	18		18		18	(1)
WAUSHARA	896	884		12	896	62.11
County	821	821			821	56.91
Cities and villages	8	1		7	8	2.13
School districts	63	62		1	63	(1)
Towns	4			4	4	(1)
WINNEBAGO	2,101	2,067	1	33	2,101	26.66
County						
Cities and villages	2,066	2,055		11	2,066	33.34
School districts	32	12		20	32	(1)
Towns	2			2	2	(1)
Drainage districts	1		1		1	(1)
WOOD	2,970	2,314	463	193	2,970	77.34
County	900	900			900	23.44
Cities and villages	1,446	1,326		120	1,446	65.21
School districts	139	86		53	139	(1)
Towns	22	2		20	22	(1)
Drainage districts	463		463		463	(1)

[1] Not computed.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	$112,614	$105,487	$1,936	$5,191	$108,563	$57.48
30,000 population and over	82,558	77,101	1,936	3,521	78,572	78.00
Milwaukee	51,785	50,271		1,514	48,134	81.23
Racine	6,398	5,705		693	6,308	93.54
Madison	8,280	6,490	1,392	398	8,177	136.28
Kenosha	3,564	3,516		48	3,555	69.30
Oshkosh	1,391	1,384		7	1,391	33.93
La Crosse	1,644	1,349	274	21	1,487	36.54
Sheboygan	1,001	702	219	80	1,001	24.90
Green Bay	3,481	2,939		542	3,481	87.46
West Allis	2,721	2,630	39	52	2,721	73.15
Superior	2,293	2,115	12	166	2,227	61.67
8,000 to 30,000 population	17,890	17,247		643	17,825	44.98
Eau Claire	939	936		3	874	32.13
Fond du Lac	1,162	1,162			1,162	43.04
Appleton	859	789		70	859	32.79
Wausau	817	817			817	33.21
Beloit	873	873			873	36.38
Wauwatosa	1,969	1,969			1,969	82.73
Manitowoc	1,488	1,488			1,488	63.32
Janesville	1,083	1,083			1,083	48.78
Waukesha	908	858		50	908	50.44
Shorewood	685	685			685	44.77
Stevens Point	490	445		45	490	35.00
Marinette	203	157		46	203	14.71
Cudahy	476	451		25	476	42.12
South Milwaukee	641	583		58	641	57.23
Watertown	281	281			281	26.02
Two Rivers	784	724		60	784	73.27
Ashland	110	110			110	10.36
Beaver Dam	430	360		70	430	42.16
Chippewa Falls	527	497		30	527	54.90
Neenah	350	350			350	36.84
Menasha	319	319			319	33.94
Marshfield	496	476		20	496	55.11
Wisconsin Rapids	903	803		100	903	100.33
Antigo	234	234			234	27.21
Merrill	292	269		23	292	34.35
Rhinelander	571	528		43	571	68.80
2,500 to 8,000 population	6,643	6,155		488	6,643	34.84
Kaukauna	262	262			262	39.81
Portage	132	132			132	20.93
Fort Atkinson	94	94			94	16.23
Waupun	151	146		5	151	26.18
Menomonie	34	34			34	6.08
Baraboo	206	206			206	37.15
De Pere	287	287			287	51.98
Whitefish Bay	706	706			706	131.67
Rice Lake	136	130		6	136	26.27
Oconto	279	229		50	279	55.47
Monroe	290	289		1	290	67.83
Sturgeon Bay	213	213			213	42.75
Sparta	141	141			141	28.49
West Bend	36	36			36	7.56
New London	248			248	248	53.21
Stoughton	201	192		9	201	44.70
Oconomowoc	162	162			162	38.66
Shawano	129	129			129	30.80
West Milwaukee	91	91			91	21.83
Burlington	161	161			161	39.13

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

CITY OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
2,500 to 8,000 population—Continued						
Berlin	$200	$200			$200	$18.71
Platteville	163	163			163	40 28
Ripon	121	96		$25	121	30.37
Prairie du Chien	99	89		10	99	25.11
Plymouth	35	35			35	9.02
Hartford	82	82			82	21.84
Port Washington	198	198			198	53.61
Richland Center	25	25			25	6.88
Clintonville	76	48		28	76	21.28
Ladysmith	174	174			174	49.81
Whitewater	129	129			129	37.23
Tomah	44	41		3	44	13.12
Delavan	20	20			20	6.06
Hurley	95	75		20	95	29.11
Waupaca	35	27		8	35	11.18
Lake Geneva	216	194		22	216	70.29
Park Falls	129	84		45	129	42.49
Reedsburg	41	41			41	13.82
Sheboygan Falls	93	93			93	31.70
Tomahawk	58	58			58	19.87
Edgerton	74	74			74	25.46
Little Chute	37	37			37	13.06
Viroqua	115	110		5	115	41.19
Hudson	86	83		3	86	31.56
Jefferson	150	150			150	56.84
Mayville	130	130			130	51.57
Columbus	59	59			59	23.47
Less than 2,500 population	5,523	4,984		539	5,523	18.76

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Grand total	$205,235	$104,523	$40,087	$69.10	$38.81	$16.56
State government	1,184	2,104	2,251	.40	.80	.93
Counties	80,858	29,479	4,100	27.22	10.87	1.69
Cities and villages	108,563	64,028	29,890	57.48	40.79	22.98
School districts	[1] 10,619	7,052	[2] 2,602	(3)	(3)	(3)
Towns	1,861	1,244	326	(3)	(3)	(3)
Drainage districts	2,150	556	[4] 898	(3)	(3)	(3)
Adams	67	55	2	8.37	5.75	.21
Ashland	254	282	512	12.06	11.21	22.71
Barron	815	507	194	23.76	14.23	6.28
Bayfield	250	346	165	16.66	19.76	9.97
Brown	6,734	6,116	1,059	93.92	95.72	18.71
Buffalo	182	159	71	11.87	10.20	4.43
Burnett	89	153	17	8.70	13.71	1.81
Calumet	786	58	95	46.65	3.37	5.67
Chippewa	1,478	388	133	39.41	10.31	4.13
Clark	1,440	1,357	94	42.15	37.26	3.01

[1] Exclusive of debt of schools under supervision of the city, data for which are included with data for cities and villages.
[2] Includes only the debt of school districts outside of cities and villages having a population of 2,500 and over. Debt on account of schools in cities and villages with a population of 2,500 and over is included with city or village liabilities.
[3] Not computed.
[4] Not distributable by counties.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Columbia	$563	$344	$252	$18.46	$11.31	$8.10
Crawford	441	153	18	26.25	9.08	1.13
Dane	11,554	4,191	2,013	99.01	45.20	25.16
Dodge	5,194	1,983	463	98.03	39.40	9.71
Door	1,065	280	102	58.57	14.60	8.49
Douglas	4,041	2,963	1,274	86.75	58.82	24.97
Dunn	214	148	47	7.93	5.39	1.84
Eau Claire	1,435	652	312	34.17	17.82	9.45
Florence	186	124	40	48.95	33.98	14.25
Fond du Lac	4,320	1,290	683	71.40	22.53	12.90
Forest	305	378	108	26.99	35.53	12.69
Grant	837	282	240	21.76	7.21	6.14
Green	2,063	953	154	94.20	44.19	7.11
Green Lake	1,610	509	62	115.72	34.21	4.02
Iowa	210	61	118	10.48	2.82	5.26
Iron	352	206	110	35.44	19.10	12.41
Jackson	534	128	27	32.43	7.13	1.60
Jefferson	1,551	1,896	207	41.81	53.86	7.77
Juneau	741	763	41	42.92	39.73	2.11
Kenosha	4,264	2,087	424	65.15	37.27	11.59
Kewaunee	1,312	223	60	81.81	13.87	3.57
La Crosse	2,068	1,943	1,177	36.80	43.71	26.56
Lafayette	159	210	83	8.53	10.49	4.12
Langlade	1,186	185	233	51.91	8.20	12.58
Lincoln	567	397	200	26.91	18.36	10.02
Manitowoc	3,530	1,257	516	58.93	23.50	11.24
Marathon	4,236	700	719	59.24	10.31	12.21
Marinette	577	341	302	17.21	9.90	8.07
Marquette	130	108	8	13.85	10.36	.76
Milwaukee	91,655	40,020	15,074	121.08	71.66	32.30
Monroe	455	456	158	15.80	15.93	5.41
Oconto	912	250	120	34.56	9.08	4.41
Oneida	1,020	484	302	62.96	38.04	24.64
Outagamie	2,139	1,869	933	33.37	32.99	18.65
Ozaukee	1,614	767	137	91.70	46.97	7.89
Pepin	285	168	21	38.26	22.48	2.78
Pierce	274	54	92	13.02	2.51	4.18
Polk	627	420	54	23.60	14.85	2.38
Portage	1,509	472	201	44.51	13.74	6.40
Price	432	391	90	24.99	19.81	5.84
Racine	8,405	4,448	1,695	91.26	52.63	27.67
Richland	410	368	185	21.00	18.33	9.83
Rock	3,189	2,731	627	42.18	39.64	11.01
Rusk	316	547	72	19.65	30.82	5.98
St. Croix	593	355	166	23.30	13.58	6.42
Sauk	638	583	418	19.92	17.91	12.71
Sawyer	119	110	23	13.22	12.54	3.29
Shawano	694	294	211	20.71	8.50	6.34
Sheboygan	3,469	1,522	711	47.39	24.87	12.61
Taylor	325	170	87	18.38	8.88	6.03
Trempealeau	173	340	113	7.24	13.65	4.94
Vernon	738	543	93	25.86	18.37	2.42
Vilas	225	218	81	29.61	38.56	12.70
Walworth	2,882	305	346	91.78	13.49	11.65
Washburn	287	268	76	25.85	21.94	8.34
Washington	2,035	1,363	90	76.22	52.02	3.76
Waukesha	3,680	2,083	620	68.15	47.30	16.44
Waupaca	1,654	958	196	49.35	27.71	5.92
Waushara	896	162	53	62.11	9.72	2.66
Winnebago	2,101	2,518	808	26.66	39.13	12.75
Wood	2,970	2,256	626	77.34	63.22	19.51

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX						PER CAPITA ASSESSED VALUATION		
	1932				1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property	All other					
State total	[1] $5,073,701	$3,932,470	$431,476	[2] $360,089	[3] $5,106,126	[4] $2,466,637	$1,708.32	$1,695.72	$1,019.31
Adams	8,181	7,329	519	333	9,103	4,950	1,022.24	961.87	575.33
Ashland	19,644	14,902	2,790	1,952	28,383	15,444	933.03	1,134.16	684.95
Barron	40,945	34,632	5,136	877	43,985	15,761	1,167.49	1,235.08	510.38
Bayfield	14,413	12,355	1,633	425	25,880	11,669	960.48	1,477.37	707.01
Brown	105,486	86,730	10,300	8,456	87,516	34,944	1,471.21	1,369.66	617.27
Buffalo	22,169	19,251	2,328	590	23,489	13,889	1,446.12	1,564.24	867.77
Burnett	9,132	7,958	932	242	11,210	3,888	892.41	1,003.08	408.03
Calumet	33,058	28,493	2,964	1,601	34,426	20,721	1,962.13	1,982.48	1,240.68
Chippewa	51,144	37,187	4,095	9,862	50,866	17,142	1,363.84	1,352.47	533.98
Clark	41,194	34,995	4,804	1,395	42,997	21,982	1,205.74	1,180.65	699.02
Columbia	47,636	39,050	3,976	4,610	52,800	33,442	1,561.84	1,732.95	1,074.25
Crawford	19,562	16,721	2,337	504	24,851	8,877	1,164.40	1,470.92	545.03
Dane	268,239	233,045	21,691	13,503	218,164	105,867	2,298.53	2,358.02	1,322.76
Dodge	89,305	77,147	8,658	3,500	110,447	48,107	1,701.05	2,194.24	1,008.60
Door	23,117	20,472	1,968	677	23,591	8,929	1,271.42	1,230.89	468.05
Douglas	58,101	50,691	6,520	890	62,356	32,922	1,247.26	1,237.84	645.23
Dunn	35,821	30,015	3,540	2,266	39,849	18,213	1,326.70	1,453.74	718.96
Eau Claire	48,330	38,782	5,028	4,520	46,525	18,622	1,150.71	1,272.67	563.34
Florence	4,751	3,146	184	1,421	4,240	2,016	1,250.26	1,159.15	586.01
Fond du Lac	103,945	89,959	8,619	5,367	103,305	48,342	1,718.10	1,803.51	913.54
Forest	6,974	5,559	1,083	332	9,719	6,309	617.17	913.48	739.48
Grant	62,643	55,350	6,430	833	81,483	45,193	1,628.40	2,086.51	1,157.40
Green	47,807	41,034	5,584	1,189	64,124	32,912	2,182.97	2,973.09	1,520.84
Green Lake	26,162	22,768	2,262	1,132	30,215	16,361	1,880.40	2,031.29	1,056.19
Iowa	38,016	32,747	4,302	967	54,869	31,138	1,897.10	2,551.58	1,384.12

[1] Includes $349,666,000, valuation of certain public-service corporations, not distributable by counties. Exclusive of $20,226,576, valuation of railroad terminals, taxed for municipal purposes only.

[2] Exclusive of $20,226,576, valuation of railroad terminals, taxed for municipal purposes only.

[3] Includes $957,109,360, valuation of property, not distributable by counties. Exclusive of $17,869,291, valuation of property of certain public-service corporations, taxed for municipal purposes only.

[4] Includes $386,581,000, valuation of property, not distributable by counties.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX						PER CAPITA ASSESSED VALUATION		
	1932				1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property	All other					
Iron	$15,340	$11,294	$2,455	$1,591	$15,072	$8,626	$1,544.35	$1,400.22	$973 98
Jackson	17,177	14,521	1,778	877	22,284	10,314	1,043.05	1,243.59	694.06
Jefferson	66,582	55,777	7,250	3,555	73,043	35,807	1,794.66	2,074 80	1,043 75
Juneau	18,994	16,786	1,463	745	21,327	9,695	1,100.21	1,110.26	495.43
Kenosha	103,127	87,441	8,890	6,796	79,794	41,976	1,579 28	1,424.64	I,147 68
Kewaunee	23,604	21,166	2,016	422	26,328	12,711	1,471.85	1,636.20	757.32
La Crosse	71,783	58,816	8,568	4,399	62,780	30,922	1,277.28	1,411.30	697.69
Lafayette	39,280	34,678	3,966	636	59,474	25,822	2,106.28	2,973.39	1,286 26
Langlade	22,027	19,085	2,101	841	22,867	13,187	1,019.77	1,011.49	711.85
Lincoln	23,343	17,937	2,720	2,636	23,264	11,622	1,107.77	1,076 80	581 91
Manitowoc	102,231	88,968	10,167	3,096	91,489	37,650	1,706 69	1,714.57	820.97
Marathon	85,745	71,587	8,749	5,409	71,866	27,650	1,199 23	1,058.61	469 55
Marinette	32,237	22,663	3,869	5,705	23,858	13,706	961.44	865.41	394.04
Marquette	9,277	8,217	820	240	10,865	7,307	988.18	1,040 39	875.69
Milwaukee	1,388,226	1,128,789	106,192	153,245	876,717	524,733	1,833 85	1,546 75	1,124.33
Monroe	34,026	29,167	3,674	1,185	37,148	17,990	1,181.46	1,295.87	617.54
Oconto	22,478	18,617	2,721	1,140	26,431	12,217	851 89	961 92	448.99
Oneida	18,914	15,414	1,741	1,759	16,826	6,623	1,167.53	1,148.10	540 00
Outagamie	105,762	87,713	8,846	9,203	78,742	43,314	1,649.95	1,389.71	865.77
Ozaukee	32,094	25,916	3,025	3,153	28,110	17,409	1,823.52	1,720.84	1,002.32
Pepin	8,361	7,350	831	180	8,678	3,663	1,122.28	1,159.95	483.48
Pierce	25,550	22,306	2,733	511	31,355	17,239	1,214.18	1,447 38	780 79
Polk	29,896	23,793	3,274	2,829	32,864	12,681	1,125.31	1,161.79	562.96
Portage	35,871	29,257	3,323	3,291	33,475	13,887	1,058.14	974.68	441.97
Price	14,326	11,468	2,346	512	17,057	7,755	828.86	864.41	506.33

Racine	168,838	135,640	14,373	15,825	126,090	45,399	1,833 20	1,492 06		741 13
Richland	26,630	23,649	2,817	194	36,352	12,847	1,563 89	1,510 01		683 02
Rock	121,797	97,379	14,587	9,831	117,328	68,078	1,611 07	1,703 29		1,195 43
Rusk	15,008	10,776	1,634	2,598	18,216	7,539	933 28	1,026 08		627 33
St. Croix	32,011	26,492	3,795	1,724	38,716	22,281	1,237 55	1,480 13		859 95
Sauk	58,206	48,061	5,031	5,214	63,713	25,707	1,520 04	1,937 51		782 11
Sawyer	8,697	6,675	767	1,255	11,662	6,682	966 33	1,331 11		943 69
Shawano	33,697	28,757	3,464	1,416	33,580	15,023	1,063 61	972 95		450 69
Sheboygan	123,756	100,732	12,622	10,402	103,101	48,973	1,690 66	1,684 49		868 88
Taylor	15,800	13,410	2,059	331	18,602	8,557	893 41	960 98		563 63
Trempealeau	28,731	24,810	3,408	513	31,860	15,529	1,201 63	1,278 92		677 29
Vernon	36,695	32,412	3,736	497	41,998	16,440	1,285 87	1,421 50		584 71
Vilas	10,926	8,997	913	1,016	7,733	2,596	1,437 63	1,368 96		407 42
Walworth	74,462	65,415	5,675	3,362	72,353	34,171	2,371 08	2,467 12		1,149 39
Washburn	9,761	8,489	821	461	12,360	3,727	579 13	1,013 56		411 28
Washington	47,642	41,405	4,353	1,884	47,031	25,696	1,784 34	1,794 47		1,077 59
Waukesha	95,784	81,621	6,031	8,132	70,835	31,618	1,773 78	1,608 79		823 53
Waupaca	44,353	38,068	4,645	1,742	44,515	22,917	1,323 46	1,296 55		601 08
Waushara	18,544	16,370	1,559	615	22,427	14,100	1,285 37	1,311 96		710 95
Winnebago	125,457	107,690	12,488	5,939	100,946	51,334	1,592 09	1,568 58		809 95
Wood	56,094	47,820	5,646	2,728	47,042	15,696	1,460 78	1,318 11		582 18

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, AND TOWNS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX								AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1932						1922	1912	1932	1922	1912
	Total	State	County	Cities and villages	School districts [1]	Towns					
State total	[2] $121,591	[3] $8,270	$29,552	$62,662	$11,445	$9,662	[4] $108,944	[5] $36,848	$2.40	$2.13	$1.49
Adams	184		83	10	53	38	228	71	2.25	2.50	1.43
Ashland	780		214	434	56	76	934	390	3.97	3.27	2.53
Barron	789		228	174	222	165	995	303	1.97	2.26	1.92
Bayfield	420		163	63	114	80	657	296	2.91	2.54	2.54
Brown	2,698		748	1,639	174	137	2,334	672	2.56	2.67	1.92
Buffalo	377		135	37	106	99	554	172	1.70	2.36	1.24
Burnett	274		128	15	74	57	329	87	3.00	2.93	2.24
Calumet	469		189	63	119	98	519	156	1.42	1.51	.75
Chippewa	1,098		452	305	166	175	1,086	379	2.15	2.14	2.21
Clark	891		305	106	277	203	1,175	326	2.16	2.73	1.48
Columbia	846		255	305	154	132	1,095	407	1.78	2.07	1.22
Crawford	434		193	93	82	66	487	159	2.22	1.96	1.79
Dane	5,137		1,029	3,252	530	326	4,098	1,238	1.92	1.88	1.17
Dodge	1,373		436	549	168	220	1,704	468	1.54	1.54	.97
Door	522		178	148	120	76	519	158	2.26	2.20	1.77
Douglas	2,605		836	1,580	97	92	2,091	913	4.48	3.35	2.77
Dunn	617		206	147	141	123	731	269	1.72	1.96	1.48
Eau Claire	1,214		241	803	85	85	1,280	440	2.51	2.75	2.36
Florence	187		64		63	60	208	77	3.94	4.91	3.82
Fond du Lac	2,052		581	1,077	177	217	2,270	608	1.97	2.20	1.26
Forest	385		159	17	138	71	568	223	5.52	5.84	3.53
Grant	1,152		394	231	291	236	1,407	512	1.84	1.73	1.13
Green	715		277	185	126	127	997	357	1.50	1.55	1.08
Green Lake	455		215	105	75	60	477	175	1.74	1.58	1.07
Iowa	590		228	95	124	143	712	255	1.55	1.30	.82
Iron	496		177	51	190	78	502	172	3.23	3.33	1.99
Jackson	474		242	15	124	93	591	219	2.76	2.65	2.12
Jefferson	1,137		342	512	109	174	1,331	431	1.71	1.82	1.20
Juneau	477		262	42	119	54	527	212	251	2.47	2.19
Kenosha	2,585		493	1,842	145	105	2,221	386	2.51	2.78	.92

Kewaunee	386		140	57	108	81	496	160	1.64	1.88	1.26
La Crosse	1,825		447	1,171	114	93	1,515	609	2.54	2.42	1.97
Lafayette	581		221	66	165	129	779	293	1.48	1.31	1.13
Langlade	723		264	263	93	103	857	272	3.28	3.75	2.06
Lincoln	727		318	246	60	103	818	329	3.11	3.52	2.83
Manitowoc	1,866		356	1,139	157	214	1,747	521	1.83	1.91	1.38
Marathon	2,031		681	741	286	323	1,764	610	2.37	2.45	2.21
Marinette	966		308	409	134	115	1,311	477	3.00	4.39	3.48
Marquette	213		71	21	73	48	281	100	2.30	2.59	1.37
Milwaukee	42,175		8,554	31,765	1,175	681	24,605	8,134	3.04	2.81	1.55
Monroe	748		301	154	140	153	856	318	2.20	2.30	1.77
Oconto	705		296	157	124	128	821	273	3.14	3.11	2.23
Oneida	653		207	204	103	139	704	243	3.45	4.18	3.67
Outagamie	1,870		514	981	197	178	2,081	634	1.77	2.64	1.46
Ozaukee	516		195	153	98	70	561	137	1.61	2.00	.79
Pepin	193		96	31	42	24	247	70	2.31	2.85	1.91
Pierce	463		131	104	104	124	558	252	1.81	1.78	1.46
Polk	661		209	63	263	126	855	250	2.21	2.60	1.97
Portage	788		249	331	97	111	775	294	2.20	2.32	2.12
Price	462		144	152	73	93	673	231	3.22	3.95	2.98
Racine	3,785		652	2,758	220	155	3,169	833	2.24	2.51	1.83
Richland	541		218	89	105	129	703	256	2.03	1.93	1.99
Rock	2,133		446	1,300	202	185	2,680	793	1.75	2.28	1.16
Rusk	438		161	107	92	78	649	247	2.92	3.56	3.28
St Croix	585		179	100	178	128	749	257	1.83	1.93	1.15
Sauk	938		315	249	155	219	1,170	434	1.61	1.84	1.69
Sawyer	308		103	30	99	76	398	203	3.54	3.41	3.04
Shawano	655		268	106	139	142	972	286	1.95	2.89	1.90
Sheboygan	2,455		566	1,501	231	157	2,111	613	1.98	2.05	1.25
Taylor	444		154	38	131	121	615	227	2.81	3.31	2.65
Trempealeau	527		169	66	154	138	676	273	1.83	2.12	1.76
Vernon	754		290	109	150	205	1,019	281	2.05	2.43	1.71
Vilas	381		131	18	107	125	320	150	3.49	4.14	5.78
Walworth	1,435		535	398	299	203	1,310	467	1.93	1.81	1.37
Washburn	287		134	15	94	44	376	122	2.94	3.04	3.27
Washington	747		246	134	226	141	863	222	1.57	1.83	.86
Waukesha	1,940		649	770	303	218	1,674	457	2.03	2.36	1.45
Waupaca	856		275	298	163	120	1,028	354	1.93	2.29	1.54
Waushara	312		139	29	92	52	417	180	1.68	1.86	1.28
Winnebago	2,460		449	1,747	93	166	2,313	848	1.96	2.29	1.65
Wood	1,355		318	697	182	158	1,365	418	2.42	2.90	2.24

[1] Exclusive of schools under supervision of the city, data for which are included with data for cities and villages
[2] Includes $8,270,183 levy, for State purposes only; not distributable by counties. Also includes $414,373, levy on railroad terminals, for municipal purposes only.
[3] Not distributable by counties.
[4] Includes $9,385,664 levy, for State purposes only; not distributable by counties. Also includes levy on certain public-service corporations, for municipal purposes only.
[5] Includes $4,188,564 levy, for State purposes only; not distributable by counties.

WYOMING

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Wyoming relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 23 counties, the 79 cities and towns, the 394 school districts, the 15 irrigation districts, and the 17 other civil divisions (conservation district and drainage districts), or a total of 529 political units that have the power to levy taxes or incur debt.

The data for Wyoming were compiled from reports on file in the office of the State Superintendent of Public Instruction, Cheyenne, Wyoming, and from reports received through correspondence.

Fiscal year.—For Wyoming the fiscal year reported for the State government is that ending September 30, 1931, while the statistics for the counties, the cities and towns, the school districts, the irrigation districts, and the other civil divisions are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Wyoming on January 1, 1932, was 229,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1932.—The following statement discloses that for Wyoming the aggregate of revenue receipts is in excess of governmental costs, including those for capital outlays, by $360,614; excluding capital outlays, this excess amounts to $6,411,244.

The excess of revenue receipts over governmental costs was 6.6 percent for the counties, 13.6 percent for the cities and towns, 0.6 percent for the school districts, and 20 percent for the irrigation districts. For the State government, governmental costs were 3.7 percent in excess of revenue receipts.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING-FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Percent of total	Total	Percent of total	Total	Percent of total	Total	Percent of total
Total	$24,399,265	100.0	$24,038,651	100.0	$43,009,339	100.0	$10,937,597	100.0
State government	10,487,372	43.0	10,877,876	45.3	5,568,560	12.9	2,120,009	19.4
Counties	4,780,399	19.6	4,486,062	18.7	1,506,242	3.6	3,636,550	33.2
Cities and towns	3,122,000	12.8	2,749,139	11.4	12,684,287	29.5	1,400,098	12.8
School districts	5,677,899	23.3	5,640,143	23.5	7,197,484	16.7	3,780,940	34.6
Irrigation districts	224,917	.9	187,388	.8	13,924,866	32.4	----------	-------
Other civil divisions	106,678	.4	92,013	.4	2,007,900	4.8	----------	-------

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Wyoming and all subdivisions of the State amounted to $24,399,265, or an average of $106.55 for each person in the State. Of this amount $10,487,372 was for the State; $4,780,399 for the counties; $3,122,000 for the cities and towns; $5,677,899 for the school districts; $224,917 for the irrigation districts; and $106,678 for the other civil divisions. The revenues collected include $9,747,055, general property taxes; $103,760, special taxes; $101,618, poll taxes; $2,694,710, licenses and permits; $965,759, special assessments; $6,749,051, subventions, donations, and pension assessments; $1,868,870, interest, rents, and highway privileges; $855,842, earnings of public service enterprises; $1,188,846, earnings of general departments; and $123,754, fines, forfeits, and escheats. Of the $6,749,051 classified as subventions, donations, and pension assessments, $3,957,399 represents subventions by the Federal Government to the State, principally for highways.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities and towns having a population of 2,500 and over.

General property taxes of the State, the counties, and the cities and towns having a population of 2,500 and over amounted to $2,041,000 in 1912, $4,729,000 in 1922, and $6,327,184 in 1932, this being an increase of 33.8 percent from 1922 to 1932, and of 210 percent from 1912 to 1932. Special taxes amounted to $11,000 in 1912, $83,000 in 1922, and $103,760 in 1932. Poll taxes amounted to $25,000 in 1912, $18,000 in 1922, and $44,702 in 1932. Licenses and permits, which include automobile license tax and the tax on gasoline, amounted to $262,000 in 1912, $850,000 in 1922, and $2,667,280 in 1932. Special assessments amounted to $43,000 in 1912, $907,000 in 1922, and $650,242 in 1932.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Wyoming and all subdivisions of the State for 1932 amounted to $24,038,651, or an average expenditure of $104.97 per person. Of the total amount expended, $10,877,876 was disbursed by the State government; $4,486,062 by the counties; $2,749,139 by the cities and towns; $5,646,143 by the school districts; $187,388 by the irrigation districts; and $92,043 by the other civil divisions. The total comprises $16,226,017 for operation and maintenance of general departments; $490,201 for operation and maintenance of public-service enterprises; $1,271,803 for interest on debt; and $6,050,630 for outlays or permanent improvements.

Payments for operation and maintenance of general departments for the government of the cities and towns are not shown by departments in table 3 and 4 for the reason that for the most part the reports secured for the cities and towns did not admit of this distribution. Payments for operation and maintenance of general departments for the government of the State, the counties, the school districts, the irrigation districts, and the other civil divisions are shown by departments in table 3. Expenditures for maintenance of schools other than schools of the State government may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data were limited to the States, counties, and cities and towns with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1932 the payments for operation

and maintenance of general departments and public-service enterprises of the State, counties, and cities and towns having a population of 2,500 and over increased from $2,249,000 to $10,621,831, or 372.3 percent; interest payments, from $145,000 to $803,930, or 454.4 percent; and outlay payments from $487,000 to $5,680,880, or 1,066.5 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the cities and towns, the school districts, the irrigation districts, and the other civil divisions, by counties.

Table 6 presents for the individual cities and towns, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking fund assets, for the year 1932. The aggregate debt of the cities and towns in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1932, 1922, and 1912, covering the gross debt less sinking fund assets—total and per capita—of the government of the State, the counties, the cities and towns, the school districts, the irrigation districts, and the other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all minor civil divisions of the county.

For 1932 the combined gross debt of Wyoming and all subdivisions of the State less sinking fund assets set aside to meet such debt was $43,009,339, or an average per capita of $187.81. In 1922 the average per capita was $93.02, and in 1912, $26.48.

Of the total debt reported for 1932, $5,568,560 was for the State government; $1,566,242 for the counties; $12,684,287 for the cities and towns; $7,197,484 for the school districts; $13,924,866 for the irrigation districts; and $2,067,900 for the other civil divisions.

The gross debt of the State government, less sinking fund assets, increased 38.8 percent from 1922 to 1932 and 4,464.4 percent from 1912 to 1932. Similar debt for all minor civil divisions combined increased 147.7 percent from 1922 to 1932 and 791 percent from 1912 to 1932.

ASSESSED VALUATIONS

In Wyoming the assessment of property is made by the county assessor (elected biennially) and his deputies. Each county is divided into assessment districts by the county commissioners and one deputy assessor is appointed for each district.

All property, real and personal, excepting that specifically exempted, is subject to State, county, and municipal taxation. Personal property is listed in the county where it may be on February 1 of the current year. All taxable property is listed and valued each year. Real property is assessed at its true value in money.

The assessed valuation of all property in Wyoming subject to levies of the general property tax was $418,659,784 in 1932 as compared with $366,412,000 in 1922 and $180,751,000 in 1912. The per capita assessed valuation increased from $1,106.69 in 1912 to $1,781.92 in 1922, and to $1,828.21 in 1932.

TAX LEVIES

The county treasurer, elected biennially, is ex-officio collector of all State, county, city, town, and school taxes.

Beginning September 1 in each year, 50 percent of all State, county, and school taxes is due and payable, and becomes delinquent on November 10. The balance is due on March 1 following, and becomes delinquent May 10.

The total levies of the general property tax for the State and all subdivisions were $2,610,000 for 1912, $8,365,000 for 1922, and $10,937,597 for 1932, this being a per capita of $15.98, $40.68, and $47.76, respectively.

Of the total levies reported for 1932, $2,120,009 was for the State government; $3,636,550 for the counties; $1,400,098 for the cities and towns; and $3,780,940 for the school districts. The average rate of levy per $100 of the assessed valuation was $1.44 for 1912, $2.28 for 1922, and $2.61 for 1932.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
Grand total	229,000	$24,399	$106.55	[2] $12,647	$9,747	$102	$2,694	$966	$123	$6,733	$16	$1,869	$1,189	$856
State government	(1)	10,487	46.00	[2] 4,014	1,694		2,216	128	14	3,957	15	1,679	680	
Counties	229,000	4,780	20.87	4,106	3,694	45	367		32	320		144	178	
Cities and towns	118,676	3,122	26.31	1,524	1,413		111	546	64		1	36	95	856
School districts		5,678	(3)	3,003	2,946	57			13	2,439		10	213	
Irrigation districts		225	(3)					212					13	
Other civil divisions		107	(3)					80		17			10	
ALBANY	12,500	761	60.88	524	496	5	23	50	6	137		16	28	
County	12,500	281	22.48	238	218	2	18			19		13	11	
Cities and towns	9,260	202	21.81	135	130		5	50	4			2	11	
School districts		278	(3)	151	148	3			2	118		1	6	
BIG HORN	11,222	668	59.53	410	392		18	55	2	125		2	20	54
County	11,222	212	18.89	197	180		17		1	5		2	7	
Cities and towns	5,523	129	23.36	69	68		1	3	1				2	54
School districts		275	(3)	144	144					120			11	
Irrigation districts		19	(3)					19						
Other civil divisions		33	(3)					33						
CAMPBELL	7,000	455	65.00	278	257	5	16	3		118		2	20	34
County	7,000	166	23.71	134	113	5	16			20		1	11	
Cities and towns	1,340	58	43.28	19	19			3				1	1	34
School districts		231	(3)	125	125					98			8	
CARBON	11,700	744	63.59	500	467	6	27	13	7	125		22	12	65
County	11,700	242	20.68	201	177		24		1	13		19	8	
Cities and towns	7,128	218	30.58	131	128		3	13	6			3		65
School districts		284	(3)	168	162	6				112			4	

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.
[2] Includes $65,635, inheritance taxes, and $38,125, other special taxes, for State purposes only.
[3] Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
CONVERSE	7,145	$463	$64.80	$314	$301	$2	$11	$1		$117		$5	$16	$10
County	7,145	220	30.79	192	182		10			18		5	5	
Cities and towns	2,801	51	18.21	40	39		1	1						10
School districts		192	(3)	82	80	2				99			11	
CROOK	5,333	279	52.32	177	166		11		$1	80		4	14	3
County	5,333	127	23.81	111	100		11		1	6		4	5	
Cities and towns	710	8	11.27	5	5									3
School districts		144	(3)	61	61					74			9	
FREMONT	10,490	637	60.72	397	382	3	12	30	7	151		9	20	23
County	10,490	307	29.27	264	254		10		1	26		9	7	
Cities and towns	4,236	33	19.59	52	50		2		1				7	23
School districts		216	(3)	81	78	3			5	125			5	
Irrigation districts		24	(3)					23					1	
Other civil divisions		7	(3)					7						
GOSHEN	12,400	605	48.79	337	331	3	3	59	7	161		3	10	28
County	12,400	178	14.35	153	151		2		7	18				
Cities and towns	2,737	37	13.52	9	8		1							28
School districts		328	(3)	175	172	3				143		3	7	
Irrigation districts		48	(3)					48						
Other civil divisions		14	(3)					11					3	
HOT SPRINGS	5,500	305	55.45	196	185	4	7	8	3	63	$1	3	16	15
County	5,500	99	18.00	84	77	1	6		1	6		2	6	
Cities and towns	3,499	63	18.01	36	35		1	8	1		1		2	15
School districts		143	(3)	76	73	3			1	57		1	8	
JOHNSON	4,800	269	56.04	159	152	1	6		4	67			28	11
County	4,800	122	25.42	83	77	1	5		4	15			20	
Cities and towns	1,910	30	15.71	17	16		1						2	11
School districts		117	(3)	59	59					52			6	

LARAMIE	27,900	1,546	55.41	899	834	13	52	146	26	255		18	51	151
County	27,900	370	13.26	319	290	5	24		2	30		3	16	
Cities and towns	18,827	641	34.05	287	259		28	146	22			14	21	151
School districts		535	(3)	293	285	8			2	225		1	14	
LINCOLN	11,100	554	49.91	362	298	3	61	8	2	129		13	37	3
County	11,100	233	20.99	204	153	1	50		1			13	15	
Cities and towns	4,396	48	10.92	31	20		11	6	1				7	3
School districts		271	(3)	127	125	2				129			15	
Irrigation districts		2	(3)					2						
NATRONA	25,900	1,928	74.44	1,240	1,190	13	37	235	6	261		13	42	131
County	25,900	526	20.31	470	426	13	31		2	34		8	12	
Cities and towns	18,075	672	37.18	279	273		6	235	4			4	19	131
School districts		730	(3)	491	491					227		1	11	
NIOBRARA	4,723	313	66.27	180	172	4	4			68		2	25	38
County	4,723	120	25.41	99	93	2	4			10		1	10	
Cities and towns	1,518	65	42.82	19	19							1	7	38
School districts		128	(3)	62	60	2				58			8	
PARK	8,400	596	70.95	284	262	4	18	93	2	102		15	18	84
County	8,400	186	22.14	152	134	1	17		1	19		10	4	
Cities and towns	3,252	126	38.75	38	37		1					3	1	84
School districts		182	(3)	94	91	3			1	83			4	
Irrigation districts		100	(3)					91					9	
Other civil divisions		2	(3)					2						
PLATTE	10,100	574	56.83	326	304	4	18	3	2	148		3	22	70
County	10,100	184	18.22	178	157	4	17		2				4	
Cities and towns	3,329	105	31.54	31	30		1					2	2	70
School districts		261	(3)	117	117					131		1	12	
Other civil divisions		24	(3)					3		17			4	
SHERIDAN	16,875	939	55.64	585	557	11	17	52	13	177		6	59	47
County	16,875	318	18.84	283	268	4	11		1	20		2	12	
Cities and towns	9,253	218	23.56	99	93		6	52	11			3	6	47
School districts		403	(3)	203	196	7			1	157		1	41	
SUBLETTE	2,000	155	77.50	106	93	3	10	6	1	28		9	3	2
County	2,000	87	43.50	76	64	2	10					9	2	
Cities and towns	429	4	9.32	2	2									2
School districts		58	(3)	28	27	1			1	28			1	
Irrigation districts		6	(3)					6						
SWEETWATER	18,900	994	52.59	674	607	11	56	26	13	205		14	26	36
County	18,900	375	19.84	321	295		26		4	32		11	7	
Cities and towns	13,433	191	14.22	113	83		30	26	9			2	5	36
School districts		428	(3)	240	229	11				173		1	14	

[1] For an explanation of the population used in computing per capita figures, see text discussion, p. v.

[3] Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population [1]	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
TETON	2,000	$114	$57.00	$59	$49	----	$10	----	$2	$46	----	$1	$2	$4
County	2,000	60	30.00	33	29	----	9	----	1	20	----	1	----	----
Cities and towns	533	7	13.13	2	1	----	1	----	1	----	----	----	----	4
School districts	----	47	(3)	19	19	----	----	----	----	26	----	----	2	----
UINTA	6,572	429	65.28	302	259	$1	42	$2	3	88	----	2	10	22
County	6,572	150	22.82	145	112	1	32	----	----	----	----	1	4	----
Cities and towns	3,452	87	25.20	59	49	----	10	2	3	----	----	1	----	22
School districts	----	192	(3)	98	98	----	----	----	----	88	----	----	6	----
WASHAKIE	4,300	275	63.95	142	131	4	7	47	1	65	----	----	11	9
County	4,300	82	19.07	70	63	1	6	----	1	9	----	----	2	----
Cities and towns	1,461	35	26.01	29	28	----	1	----	----	----	----	----	----	9
School districts	----	102	(3)	43	40	3	----	----	----	56	----	----	3	----
Irrigation districts	----	26	(3)	----	----	----	----	23	----	----	----	----	3	----
Other civil divisions	----	27	(3)	----	----	----	----	24	----	----	----	----	3	----
WESTON	4,700	309	65.74	182	168	2	12	1	1	60	----	30	19	16
County	4,700	135	28.72	94	81	2	11	----	1	----	----	30	10	----
Cities and towns	1,574	41	26.05	22	21	----	1	1	----	----	----	----	2	16
School districts	----	133	(3)	66	66	----	----	----	----	60	----	----	7	----

[1] *For an explanation* of the population used in computing per capita figures, see text discussion, p. v.

[3] Not computed

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Revenue receipts expressed in thousands]

CITY OR TOWN	Estimated population [1]	REVENUE RECEIPTS										
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Licenses and permits						
Grand total	**118,676**	**$3,122**	**$26.31**	**$1,524**	**$1,413**	**$111**	**$546**	**$64**	**$1**	**$36**	**$95**	**$856**
8,000 to 30,000 population	61,436	1,807	29 41	858	788	70	506	47		21	59	313
Cheyenne	17,900	608	33. 97	278	250	28	146	21		14	20	129
Casper	17,200	655	38. 08	275	269	6	235	4		4	19	118
Laramie	9,000	196	21. 78	130	125	5	50	4		2	10	
Rock Springs	8,800	137	15. 57	81	56	25	23	7		1	4	21
Sheridan	8,536	211	24. 72	94	88	6	52	11		3	6	45
2,500 to 8,000 population	10,532	260	24. 69	164	151	13	17	10		5	1	63
Rawlins	4,868	148	30 40	84	82	2	13	5		3		43
Evanston	3,075	80	26 02	55	45	10	1	3		1		20
Green River	2,589	32	12. 36	25	24	1	3	2		1	1	
Less than 2,500 population	46,708	1,055	22. 59	502	474	28	23	7	1	7	35	450

[1] For an explanation of the population used in computing per capita figures, see text discussion, p v.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
Grand total	$24,039	$104.97	$16,226											$490	$1,272	$6,051
State government	10,878	47.71	5,627	$491	$234	$75	$1,312	$586	$2,049	$15	$34	$626	$205		114	5,137
Counties	4,486	19.59	3,905	1,181	159	45	721	438	1,108	90	5		*159*		228	353
Cities and towns	2,749	23.16	[1] 1,281											490	723	255
School districts	5,646	(2)	5,205						5,205						147	294
Irrigation districts	188	(2)	158									158			21	9
Other civil divisions	92	(2)	50									50			39	3
ALBANY	833	66.64	551												80	202
County	394	31.52	195	42	15	2	29	43	43	10			6		26	173
Cities and towns	169	13.25	99												53	17
School districts	270	(2)	257						257						1	12
BIG HORN	570	50.79	455											40	68	7
County	145	12.92	131	47	6	1	21	10	32	7			7		11	3
Cities and towns	117	21.18	43											40	33	1
School districts	257	(2)	249						249						5	3
Irrigation districts	19	(2)	17									17			2	
Other civil divisions	32	(2)	15									15			17	
CAMPBELL	435	62.14	403											8	10	14
County	169	24.14	165	39	5	2	45	8	63	3					4	
Cities and towns	48	35.82	29											8	6	5
School districts	218	(2)	209						209							9
CARBON	742	63.42	587											26	76	53
County	269	22.99	220	70	2	3	40	39	54	3			9		6	43
Cities and towns	177	24.83	79											26	69	3
School districts	296	(2)	288						288						1	7

CONVERSE	468	65.50	386												6	31	45
County	195	27.29	162	52	14	5	26	19	41				5			3	30
Cities and towns	58	20.71	28												6	24	
School districts	215	(2)	196						196							4	15
CROOK	276	51.75	256												3	12	5
County	119	22.31	113	24	4	1	22	9	28				25			6	
Cities and towns	10	14.08	5												3	2	
School districts	147	(2)	138						138							4	5
FREMONT	522	49.76	447												13	54	8
County	203	19.35	190	40	8	2	40	28	57	6			9			13	
Cities and towns	84	19.83	45												13	25	1
School districts	208	(2)	190						190							11	7
Irrigation districts	20	(2)	15									15				5	
Other civil divisions	7	(2)	7									7					
GOSHEN	604	48.71	561												9	17	17
County	166	13.39	166	47	5	3	30	17	54				10				
Cities and towns	37	13.52	17												9	11	
School districts	332	(2)	313						313							5	14
Irrigation districts	48	(2)	48									48					
Other civil divisions	21	(2)	17									17				1	3
HOT SPRINGS	313	56.91	274												12	22	5
County	104	18.91	104	28	14	1	22	15	22				2				
Cities and towns	62	17.72	24												12	21	5
School districts	147	(2)	146						146							1	
JOHNSON	312	65.00	265												7	23	17
County	117	24.38	111	28	7	1	31	11	22	3			8			6	
Cities and towns	27	14.14	10												7	10	
School districts	168	(2)	144						144							7	17
LARAMIE	1,450	51.97	1,079												61	158	152
County	403	14.44	368	158	11	7	31	41	95	15	4		6			6	29
Cities and towns	577	30.65	262												61	137	117
School districts	470	(2)	449						449							15	6
LINCOLN	513	46.22	464												3	42	4
County	233	20.99	218	83		1	48	16	50	2	1		17			15	
Cities and towns	52	11.83	45												3	3	1
School districts	226	(2)	200						200							23	3
Irrigation districts	2	(2)	1									1				1	
NATRONA	1,846	71.27	1,358												107	234	147
County	530	20.46	513	117	19	7	103	57	181	19			10			17	
Cities and towns	506	27.99	184												107	183	32
School districts	810	(2)	661						661							34	115

[1] Not available by departments.
[2] Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND *PER CAPITA* TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
NIOBRARA	$276	$58 44	$201											$18	$32	$25
County	91	19. 27	82	$14	$5	$1	$17	$9	$27	$2			$7		9	
Cities and towns	63	41. 50	2											18	21	22
School districts	122	(2)	117						117						2	3
PARK	533	63. 45	422											51	41	19
County	167	19. 88	151	49	8	1	26	12	42	5			8		16	
Cities and towns	105	32. 29	31											51	18	5
School districts	190	(2)	181						181						4	5
Irrigation districts	70	(2)	59									$59			2	9
Other civil divisions	1	(2)													1	
PLATTE	528	52. 28	462											38	16	12
County	170	16. 83	167	46	8		31	13	66	3					3	
Cities and towns	98	29. 44	51											38	9	
School districts	253	(2)	239						239						2	12
Other civil divisions	7	(2)	5									5			2	
SHERIDAN	845	50. 07	667											25	102	51
County	266	15. 76	215	64	6	3	47	24	58	5			8		51	
Cities and towns	205	22. 15	122											25	34	24
School districts	374	(2)	330						330						17	27
SUBLETTE	139	69. 50	116											3	5	15
County	70	35. 00	59	32	9		3	1	12				2		2	9
Cities and towns	6	13. 99	3											3		
School districts	57	(2)	50						50						1	6
Irrigation districts	6	(2)	4									4			2	

SWEETWATER	922	48 78	768													23	46	80
County	313	16 56	229	78	4	4	33	37	68	2			3			18	66	
Cities and towns	191	14. 22	136													28	26	1
School districts	418	(2)	403						403								2	13
TETON	99	49. 50	89													2	5	3
County	44	22. 00	41	31			5		5								3	
Cities and towns	7	13. 13	3													2	2	
School districts	48	(2)	45						45									3
UINTA	397	60. 41	345													16	6	30
County	137	20. 85	137	45	4		38	9	38	3							4	21
Cities and towns	73	21. 15	32													16		
School districts	187	(2)	176						176								2	9
WASHAKIE	255	59. 30	210													5	39	1
County	72	16. 74	72	22	5		14	6	21				4					
Cities and towns	36	24. 64	19													5	12	
School districts	100	(2)	99						99									1
Irrigation districts	23	(2)	14										14				9	
Other civil divisions	24	(2)	6										6				18	
WESTON	283	60. 21	233													9	39	2
County	109	23. 19	96	25			19	14	24	2			12				13	
Cities and towns	41	26. 05	12													9	20	
School districts	133	(2)	125						125								6	2

[2] Not computed.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR TOWN	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public service enterprises	Interest	Outlays
Grand total	$2,749	$23.16	$1,281	$480	$723	$255
8,000 to 30,000 population	1,520	24.74	745	196	408	171
Cheyenne	542	30.28	256	51	132	103
Casper	489	28.43	180	102	177	30
Laramie	163	18.11	97	----	50	16
Rock Springs	127	14.43	91	19	17	----
Sheridan	199	23.31	121	24	32	22
2,500 to 8,000 population	223	21.17	113	36	54	20
Rawlins	109	22.39	43	22	44	----
Evanston	67	21.79	31	14	2	20
Green River	47	18.15	39	----	8	----
Less than 2,500 population	1,006	21.54	423	258	261	64

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	$44,521	$23,166	$19,276	$2,079	$43,009	$187.81
State government	5,597	4,245		1,352	5,568	24.42
Counties	1,758	1,459		299	1,566	6.84
Cities and towns	13,410	9,918	3,224	268	12,684	106.88
School districts	7,704	7,544		160	7,198	(1)
Irrigation districts	13,962		13,962		13,925	(1)
Other civil divisions	2,090		2,090		2,068	(1)
ALBANY	1,635	1,344	291		1,543	123.44
County	270	270			270	21.60
Cities and towns	986	695	291		894	96.54
School districts	379	379			379	(1)
BIG HORN	3,714	1,230	2,386	98	3,578	318.84
County	225	225			225	20.05
Cities and towns	568	554		14	545	98.68
School districts	535	451		84	436	(1)
Irrigation districts	1,261		1,261		1,260	(1)
Other civil divisions	1,125		1,125		1,112	(1)
CAMPBELL	162	136	26		140	20.00
County						
Cities and towns	104	78	26		104	77.61
School districts	58	58			36	(1)
CARBON	1,710	1,602	61	47	1,437	122.82
County	104	60		44	55	4.70
Cities and towns	1,158	1,095	61	2	1,010	141.09
School districts	448	447		1	372	(1)
CONVERSE	731	721	9	1	709	99.23
County	65	64		1	64	8.96
Cities and towns	378	369	9		367	131.02
School districts	288	288			278	(1)
CROOK	119	94		25	117	21.94
County	24			24	24	4.50
Cities and towns	24	24			23	32.39
School districts	71	70		1	70	(1)
FREMONT	4,859	554	4,255	50	4,832	460.63
County	18			18	18	1.72
Cities and towns	420	388		32	417	98.44
School districts	166	166			142	(1)
Irrigation districts	3,975		3,975		3,975	(1)
Other civil divisions	280		280		280	(1)
GOSHEN	5,832	694	5,063	75	5,789	466.85
County	23			23	23	1.85
Cities and towns	215	182	29	4	215	78.55
School districts	560	512		48	559	(1)
Irrigation districts	4,913		4,913		4,878	(1)
Other civil divisions	121		121		114	(1)
HOT SPRINGS	514	396	118		504	91.64
County						
Cities and towns	397	279	118		393	112.32
School districts	117	117			111	(1)
JOHNSON	770	739	16	15	734	152.92
County	99	92		7	63	13.13
Cities and towns	140	116	16	8	140	73.30
School districts	531	531			531	(1)
LARAMIE	3,544	3,082	376	86	3,510	125.81
County	165	156		9	152	5.45
Cities and towns	2,291	1,838	376	77	2,284	121.32
School districts	1,088	1,088			1,074	(1)

[1] Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Con.

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
LINCOLN	$470	$415	$45	$10	$431	$38.83
County	110	100		10	101	9.37
Cities and towns	56	29	27		53	12.06
School districts	286	286			257	(1)
Irrigation districts	18		18		17	(1)
NATRONA	4,417	2,587	1,800	30	4,072	157.22
County	23			23	23	.89
Cities and towns	3,748	1,941	1,800	7	3,448	190.76
School districts	646	646			601	(1)
NIOBRARA	681	637	22	28	656	138.89
County	40	36		4	36	7.62
Cities and towns	474	450	22	2	466	306.98
School districts	167	145		22	154	(1)
PARK	4,137	506	3,590	41	4,052	482.38
County	41			41	41	4.88
Cities and towns	276	276			212	65.19
School districts	230	230			209	(1)
Irrigation districts	3,570		3,570		3,570	(1)
Other civil divisions	20		20		20	(1)
PLATTE	514	381	40	93	492	48.71
County	9			9	9	.89
Cities and towns	208	124		84	202	60.68
School districts	257	257			243	(1)
Other civil divisions	40		40		38	(1)
SHERIDAN	1,691	1,420	230	41	1,607	95.23
County	278	262		16	215	12.74
Cities and towns	826	571	230	25	805	87.00
School districts	587	587			587	(1)
SUBLETTE	113	36	63	14	110	55.00
County	43	30		13	41	20.50
Cities and towns	1			1	1	2.33
School districts	6	6			5	(1)
Irrigation districts	63		63		63	(1)
SWEETWATER	1,272	1,049	217	6	1,137	60.16
County	104	104			86	4.55
Cities and towns	393	174	217	2	380	28.20
School districts	775	771		4	671	(1)
TETON	115	100		15	114	57.00
County	11			11	11	5.50
Cities and towns	54	50		4	53	99.44
School districts	50	50			50	(1)
UINTA	371	368	2	1	342	52.04
County						
Cities and towns	243	240	2	1	223	64.60
School districts	128	128			119	(1)
WASHAKIE	1,030	364	666		1,027	238.84
County						
Cities and towns	199	199			199	136.21
School districts	165	165			162	(1)
Irrigation districts	162		162		162	(1)
Other civil divisions	504		504		504	(1)
WESTON	523	472		51	508	108.00
County	106	60		46	106	22.55
Cities and towns	251	246		5	250	158.83
School districts	166	166			152	(1)

[1] Not computed.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR TOWN	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	**$13,410**	**$9,018**	**$3,224**	**$268**	**$12,684**	**$106.88**
8,000 to 30,000 population	7,738	4,750	2,887	101	7,319	119.13
Cheyenne	2,233	1,781	376	76	2,233	124.75
Casper	3,520	1,720	1,800		3,220	187.21
Laramie	934	643	291		842	93.56
Rock Springs	264	74	190		257	29.20
Sheridan	787	532	230	25	767	89.85
2,500 to 8,000 population	1,063	973	88	2	947	89.92
Rawlins	745	684	61		652	133.94
Evanston	195	195			175	56.91
Green River	123	94	27	2	120	46.35
Less than 2,500 population	4,609	4,195	249	165	4,418	94.59

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Grand total	**$43,009**	**$19,128**	**$4,324**	**$187.81**	**$93.02**	**$26.48**
State	5,508	4,011	122	24.42	19.50	.77
Counties	1,506	2,444	973	6.84	11.76	5.96
Cities and towns	12,684	8,072	2,972	106.88	80.14	43.66
School districts	7,198	4,001	[1] 257	(2)	(2)	(2)
Irrigation districts	13,925			(2)		
Other civil divisions	2,068			(2)		
Albany	1,543	496	170	123.44	53.41	14.72
Big Horn	3,578	1,134	398	318.84	85.91	36.65
Campbell [3]	140	132		20.00	23.05	
Carbon	1,437	763	105	122.82	80.12	8.85
Converse	709	637	147	99.23	70.76	20.18
Crook	117	96	45	21.94	16.25	5.92
Fremont	4,832	540	343	460.63	41.90	24.63
Goshen [3]	5,789	363		466.85	42.04	
Hot Springs [3]	504	725		91.64	128.71	
Johnson	734	207	125	152.92	42.03	32.70
Laramie	3,510	2,384	1,606	125.81	107.47	57.24
Lincoln [3]	431	438		38.83	34.08	
Natrona	4,072	1,893	153	157.22	110.22	26.73
Niobrara [3]	656	588		138.89	81.40	
Park	4,052	726	152	482.38	91.21	25.34
Platte [3]	402	451		48.71	56.74	
Sheridan	1,607	1,507	631	95.23	80.79	31.60
Sublette [4]	110			55.00		
Sweetwater	1,137	764	121	60.16	53.90	9.61
Teton [4]	114			57.00		
Uinta	342	560	116	52.04	82.43	6.27
Washakie [3]	1,027	303		238.84	89.39	
Weston	508	410	90	108.09	83.12	16.32

[1] Includes only the debt of school districts outside of cities and towns having a population of 2,500 and over. Debt on account of schools in cities and towns with a population of 2,500 and over is included with city or town liabilities.
[2] Not computed.
[3] Organized since 1912.
[4] Organized since 1922.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX						PER CAPITA ASSESSED VALUATION		
	1932				1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property	Other property					
State total	$418,660	$223,791	$78,082	$116,987	$366,412	$180,751	$1,328.21	$1,781.92	$1,106.69
Albany	26,251	14,259	2,713	9,279	25,526	14,824	2,100.08	2,749.80	1,280.81
Big Horn	13,272	5,483	3,346	4,443	16,176	11,233	1,182.68	1,225.38	1,033.70
Campbell [1]	12,617	8,263	2,014	2,340	10,811	----	1,802.43	1,938.17	----
Carbon	29,387	14,585	5,196	9,606	22,242	14,794	2,511.71	2,335.15	1,250.31
Converse	22,939	9,588	7,702	5,649	16,603	10,106	3,210.50	1,845.00	1,401.48
Crook	9,779	7,013	2,019	747	9,774	7,106	1,833.08	1,660.04	937.36
Fremont	15,072	6,885	2,837	5,350	19,170	10,286	1,436.80	1,487.18	738.90
Goshen [1]	17,503	11,890	2,127	3,486	14,421	----	1,411.53	1,668.90	----
Hot Springs [1]	10,750	6,580	2,156	2,014	9,215	----	1,954.55	1,636.50	----
Johnson	10,190	7,192	2,439	559	9,252	5,433	2,122.92	1,881.64	1,427.01
Laramie	35,176	19,328	3,632	12,216	33,616	30,437	1,260.79	1,515.51	1,084.76
Lincoln [1]	15,980	7,538	2,172	6,270	19,113	----	1,439.64	1,488.20	----
Natrona	55,980	23,360	20,663	11,966	47,112	8,071	2,161.74	2,743.06	1,407.29
Niobrara [1]	8,741	5,503	1,694	1,544	10,750	----	1,850.73	1,487.50	----
Park	14,280	9,475	2,843	1,962	10,885	5,708	1,700.00	1,367.78	960.69
Platte [1]	14,929	9,169	1,998	3,762	14,019	----	1,478.12	1,702.94	----
Sheridan	27,186	18,761	3,537	4,888	26,555	18,051	1,611.02	1,423.11	904.21
Sublette [2]	5,643	3,754	1,845	44	----	----	2,821.50	----	----
Sweetwater	40,620	19,957	2,470	18,193	21,055	19,735	2,149.21	1,739.82	1,567.55
Teton [1]	2,049	1,708	312	29	----	----	1,024.50	----	----
Uinta	14,056	4,820	1,261	7,975	11,509	19,755	2,138.77	1,692.70	1,066.20
Washakie [1]	7,504	3,745	1,905	1,914	5,912	----	1,769.07	1,745.45	----
Weston	8,087	4,735	1,201	2,751	9,096	5,092	1,848.30	1,842.66	920.38

[1] Organized since 1912.
Organized since 1922.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND TOWNS, AND SCHOOL DISTRICTS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX							AVERAGE TAX RATE PER $100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1932					1922	1912	1932	1922	1912
	Total	State	County	Cities and towns	School districts					
State total	$10,938	$2,120	$3,637	$1,400	$3,781	$8,365	$2,610	$2.61	$2.28	$1.44
Albany	637	133	198	131	175	491	176	2.43	1 92	1.19
Big Horn	456	67	142	65	182	415	200	3.44	2.57	1.78
Campbell [1]	331	64	124	17	126	256	-------	2.62	2.37	------
Carbon	716	149	229	129	209	395	172	2.44	1.78	1.16
Converse	498	116	180	39	163	363	132	2.17	2.19	1.30
Crook	234	50	100	6	78	177	118	2.39	1.81	1.66
Fremont	386	76	144	53	113	365	152	2.56	1.90	1.48
Goshen [1]	461	89	167	20	185	301	-------	2.63	2 09	------
Hot Springs [1]	288	54	92	44	98	214	-------	2.68	2.32	------
Johnson	248	52	92	19	85	175	108	2 43	1.89	1.99
Laramie	1,074	178	297	221	378	925	478	3.05	2.75	1.57
Lincoln [1]	433	81	162	18	172	384	-------	2.71	2.01	------
Natrona	1,532	284	426	264	558	1,297	114	2.74	2.75	1.41
Niobrara [1]	245	44	97	18	86	239	-------	2.80	2.22	----
Park	384	72	142	37	133	266	104	2.69	2 44	1.80
Platte [1]	389	75	141	29	144	354	-------	2.61	2.53	------
Sheridan	765	138	259	112	256	678	311	2.81	2.55	1.72
Sublette [2]	108	29	48	2	29	-------	-------	1.91	------	------
Sweetwater	913	206	302	79	326	428	206	2.25	1.74	1.04
Teton [2]	53	10	19	2	22	-------	-------	2.59	------	------
Uinta	352	71	117	50	114	281	251	2.50	2.44	1.27
Washakie [1]	189	38	64	24	63	139	-------	2.50	2.35	------
Weston	216	44	95	21	86	222	88	2.83	2.44	1.73

[1] Organized since 1912.
[2] Organized since 1922.